Kowanyama Aboriginal Shire Council

Council Meeting Agenda

Tuesday, 27 October 2026, 11:00 AM – 2:00pm

Kowanyama Council Chambers and Cairns Boardroom

1. Welcome
2. Apologies / Conflict of Interest
3. a. Minutes from the Previous Meeting (September 2026 + October 2026 Special Meeting)
   b. Action Items
4. Reports

4.1. Councillor Portfolio Updates – VERBAL UPDATE

4.2. Chief Executive Officer

a. Information Report - Monthly Update
b. Officer Report – Kowanyama Cemetery Plaque
c. Agenda Report – Community Grant
d. Information Report – Register of Delegations

4.3. Executive Manager Corporate and Financial Services

4.3.1. Information Report: Monthly Update

a. Governance
b. Finance
c. Human Resources

4.3.2. Agenda Reports – Policy and Procedure

a. Policy and Procedure
b. KASC Annual Report – Late Report
c. Sole/Specialised and Confidential Supplier

4.4. Executive Manager Roads, Infrastructure and Essential Services

4.4.1. Information Report: Monthly Update
4.4.2. Agenda Report – Sealed Roads Tender

4.5. Executive Manager Community Services

4.5.1. Information Report: Monthly Update – Late Report

5. General Business

5.1. Cultural Centre Briefing

6. Closed Business

Kowanyama Aboriginal Shire Council

September Council Meeting Minutes

22 September 2026, 10:08 AM –12:13PM

Kowanyama Council Chambers and Cairns Boardroom

Unconfirmed

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Unconfirmed

Present

Kowanyama Council Chambers	Cr. Teddy Bernard (Deputy Mayor) Cr. Coralie Lawrence Cr. Charmaine Lawrence Cr. Richard Stafford Mark Crawley – Interim Chief Executive Officer Gina Rainbird – Executive Manager of Community Services Malcolm France – Executive Manager Roads, Infrastructure and Essential Services Eddie Ibal – Project Manager
Cairns Boardroom	Chris McLaughin – A/Manager Governance Danae Maltby – Governance Officer Apology – Joe Cristaldi – Executive Manager Finance and Corporate Services
On Teams	Cr. Territa Dick (Mayor)

1. Opening/Welcome

Meeting commenced at 10:08 AM.

Mayor welcomed the Councillors and Executive Team to the August Council Meeting, paid respects to Traditional Owners and Elders (past and present). Mayor welcomed new EMRIES, Malcolm France.

2. Conflicts of Interest

Councillors advise that there is no Conflict of Interest to be declared.

Apologies

NIL

3. Previous Minutes / Action Items

a. **Previous Minutes**

RESOLUTION: Minutes (August 2026 Ordinary Meeting)

Minutes from the Ordinary Council Meeting 25 August 2026 to be adopted as true and accurate.

Moved: Cr. Coralie Lawrence
Seconded: Cr. Territa Dick

CARRIED

Unconfirmed

b. **Action Items**

Action Items register was noted and tabled.

Action Item: Executive Management Team to ensure continuity of service of the community bus.

Action Item: Industrial waste being dumped outside tip. EMRIES to investigate.

Action Item: EMRIES to provide plans/information for Council's parcel of land next to triplex at 45 Chapman Rd as quotes have come in way over budget. CEO suggests 'tiny houses' may be more economical.

Action Item: EM to meet with Apunipima management as they did not collaborate with Council regarding their Health Expo in October.

Cr. Richard Stafford left the meeting at 10:47am. Cr. Territa Dick returned to the meeting at 10:49am.

4. Reports

4.1. Mayor, Deputy, and Councillor Updates

Councillors provided verbal updates on activities undertaken for July 2026.

4.2. Chief Executive Officer

4.2.1. Information Report

a. **CEO Update**

Mark Crawley (ICEO) presented the CEO report to Council. Information report was noted by Council.

4.3. Executive Manager Corporate and Financial Services

4.3.1. Information Report

a. **Governance Update**

Chris McLaughlin (A/ Manager Governance) presented the Governance update report to Council. Information report was noted by Council.

b. **Finance Information Report**

Mark Crawley (Interim Chief Executive Officer) presented the August 2026 Finance report to Council. Information report was noted by Council.

Unconfirmed

c. **Human Resources Information Report**

Mark Crawley (Interim Chief Executive Officer) presented the HR update report to Council. Information report was noted by Council.

d. **Grants Update**

Mark Crawley (Interim Chief Executive Officer) presented the Grants Update report to Council. Information report was noted by Council.

Cr. Charmaine Lawrence left the meeting at 11:23am. Cr. Charmaine Lawrence returned to the meeting at 11:25am.

4.3.2. Agenda Report

a. **Tender – Freight Services**

RESOLUTION: That Council approve the award of KASC-2026-052 Freight Services Tender to Tuxworth & Woods Mossman Carriers (A.B.N 71 010 709 056) for a two (2) year period, with a further one (1) year extension at Council's discretion and delegate authority to the Chief Executive Officer to do all things necessary to enter into the contract, approve variations and pay invoices thereunder as and when due.

Moved: Cr. Teddy Bernard
Seconded: Cr. Coralie Lawrence

CARRIED

4.4. Executive Manager Roads, Infrastructure and Essential Services.

4.4.1. Information Report

Malcolm France (Executive Manager of Roads, Infrastructure and Essential Services) & Eddie Ibal, (Project Manager) presented EMRIES Information report to Council. Information report was noted by Council.

Action: EMRIES to provide an updated on the status of the new fuel holding tank at the airport during the October Ordinary Meeting.

Action: EMRIES to provide the Masterplan for the Airport during the October Ordinary Meeting.

Action: EMRIES to information regarding the damage to the airport tarmac during the October Ordinary Meeting.

4.5. Executive Manager Community Services and Cultural Heritage

Cr. Teddy Bernard left the meeting at 11:55am. Cr. Teddy Bernard returned to the meeting at 11:56am.

Unconfirmed

4.5.1. Information Report

Gina Rainbird (Executive Manager Community Services) presented EMCS Information report to Council. Information report was noted by Council.

Action: CEO to commence preparations for "Get Ready Kowie" – Disaster Messages

5. General Business

NIL

6. Closed Business

NIL

Ordinary Meeting closed: 3:21pm

Unconfirmed

Kowanyama Aboriginal Shire Council

October Special Council Meeting Minutes

12 October 2026, 10:13 AM – 2:38 PM

Kowanyama Council Chambers and Cairns Boardroom

Unconfirmed

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Unconfirmed

Present

Kowanyama Chambers	Cr. Territa Dick (Mayor) Cr. Teddy Bernard (Deputy Mayor) Cr. Charmaine Lawrence Cr. Coralie Lawrence Cr. Richard Stafford Mark Crawley –Interim Chief Executive Officer Malcolm France –Executive Manager Roads, Infrastructure and Essential Services
Cairns Boardroom	Joe Cristaldi – Executive Manager Corporate and Financial Services Danae Maltby –Governance Officer

Unconfirmed

1. Opening/Welcome

Meeting commenced at 10:13am.

Mayor Territa Dick welcomed the Councillors to the October Special Council Meeting and paid respects to Traditional Owners and Elders (past and present).

2. Conflicts of Interest

Councillors advise that there are no conflict of interests to be declared

Apologies

No apologies received.

3. Minutes

RESOLUTION: Minutes (August Special Ordinary Meeting 2026)

Minutes from the Ordinary Council Meeting 31st August 2026 to be adopted as true and accurate.

Moved: Cr. Charmaine Lawrence
Seconded: Cr. Teddy Bernard

CARRIED

4. Reports

4.1 Chief Executive Officer Agenda Report - Housing

RESOLUTION: That council does not allocate 29 Chapman Road residence to the Kowanyama Community Support Association or agree to a lease transfer as requested and return 524 Kowanyama Street residence recently vacated by the Kowanyama Community Enterprise Co-operative to the staff housing pool for allocation as staff housing and provide a review of the other commercial lease arrangements of council houses and present a report to council. Council also acknowledges houses are required for One-Tree and the PBC under previous arrangements and advise Golden Fern Services NDIS that it does not have sufficient housing to grant their request for housing.

Moved: Cr. Teddy Bernard
Seconded: Cr. Richard Stafford

CARRIED

Action: ICEO to keep Councillors informed as to the progress on providing a house to the PBC.

4.2 EMRIES Agenda Report – Unsealed Roads Reconstruction

Cr. Teddy Bernard left the meeting at 11:08am. Cr. Teddy Bernard returned to the meeting at 11:13am.

Cr. Territa Dick left the meeting at 11:17am. Cr. Territa Dick returned to the meeting at 11:19am.

RESOLUTION: Meeting to be adjourned to receive further pertinent information to the tender for the further consideration.

Moved: Cr. Teddy Bernard
Seconded: Cr. Coralie Lawrence

CARRIED

Meeting Adjourned from 11:22am pm to 12:08pm

The Mayor re-opened the meeting 12:08pm following the adjournment to consider the additional information not previously included in the evaluation summary and requested by the councillors.

Councillors were provided additional information and details in relation to the Indigenous Employment and Business Plans submitted by the tenderers

Cr. Teddy Bernard left the meeting at 12:38pm. Cr. Teddy Bernard returned to the meeting at 12:41pm

RESOLUTION: That the report lay on the table while the Interim CEO confers with Council solicitors.

Unconfirmed

Moved: Cr. Teddy Bernard
Seconded: Cr. Charmaine Lawrence

CARRIED

Meeting Break from 12:56pm to 2:06pm

The meeting resumed at 2:06pm following the meeting break and information sought by Interim CEO.

Danae Maltby – Governance Officer rejoined via Teams from the Cairns Office at 2:06pm

Lee Perkins from Lackon attended the meeting via Teams at 2:20pm to provide additional input from the evaluation of all tenders for the benefit of Councillors and provided Council with the opportunity for additional questions and clarification.

RESOLUTION: That Council resolves to award Durack Civil ABN: 35 633 665 380 as the preferred contractor for Separable Portion A and Separable Portion B for Tender KASC-2026-054 Unsealed Roads Reconstruction and to delegate authority to the Chief Executive Officer (CEO) to do all things necessary to enter into the contract (including contract negotiations prior to award), approve variations, and pay invoices under the contract as and when due.

For note: Councillors noted the importance of maximising local economic and community benefits through the delivery of the works and requested that, during any post-award contract negotiations, consideration be given to incorporating commitments consistent with the successful tenderer's submission regarding the engagement of local contractors, suppliers and workforce opportunities, where practicable and in accordance with the contract and procurement requirements.

Moved: Cr. Teddy Bernard
Seconded: Cr. Richard Stafford

4 in favour. Cr. Stafford against

CARRIED

Meeting closed: 2:38pm

Unconfirmed

KASC ACTION ITEMS REGISTER

Meeting Type	Month	Year	Subject	Action Item	Lead Officer	Current Progress	Current Status	Target Date for Completion
Council Meeting	February	2025	Planning Scheme	AMG to ensure new Planning Scheme consider new cemetery area	EMCFS	**June 2025:** Funds have been secured through the Scheme Fund and Council has requested a quote and a scope of works to implement the planning scheme. **Aug 2025:** Engaging contractor to undertake works. **Nov 2025:** Contractor engaged and looking to hold early discussions with Council in Dec/January. **April 2026:** Workshop to be presented to Council on 20 May 2026 by UpNorth– with updates to the Planning Scheme **Jul 2026:** Workshop has been schedlued with UpNorth, Councillors and AEA for August. Continuing to progress. **Sep 2026:** No new updates – WIP.	In progress	
Council Meeting	December	2025	Centrelink	CEO and EMCS to take steps to find a resolution to IT issues for Centrelink services delivery	CEO & EMCS	April 2026 – Modem is not the issue and agency is offline – CEO is meeting with HS during their next community visit June 9th. Centrelink have advised that due to difficulties in getting the equipment to Kowanyama this should now be in community in November and set up.	In progress	
Council Meeting	March	2026	Local Laws	Governance to assist in coordination of Community session on Local Laws.	EMCFS	**April 2026:** Governance team seeking direction from CEO and Councillors for appropriate date – as May schedule did not align and has been cancelled. **May 2026:** Local Laws meeting held with Councillors 11/5/26. FAQ's to be done up for community. **Jul 2026:** Community Fact Sheets for Local Laws have been completed. Governance team consulting with internal departments on development of relevant information to include in community information sessions. Governance team will work with EMCS to combine this session with a community scheduled event. **Sep 2026:** No new updates – WIP	In progress	

Council Meeting	March	2026	Vehicle Use	EMRIES to investigate measures to prevent the use of council vehicles for transporting employees' family members or friends, particularly in situations where seatbelts are not utilised.	EMRIES		In progress	
Council Meeting	May	2026	New Housing Developement	EMRIES to change plan presented in report regarding map for new housing development as per Councillors suggestions. Require new lot #s for 4br (regular and highset) and 2 x 3br.CEO to liaise with DHPW	EMRIES & CEO	August 2026. DHPW have been informed, awaiting meeting minutes. THIS REQUIRES AN UPDATE.	In progress	
Council Meeting	July	2026	Men's Shed	Information regarding finalisation of maintenance and open jobs for the Men's Shed to be provided to Councillors at August Ordinary Meeting	EMRIES & EMCFS	Maintenance and clean up completed, fencing WIP. IT Infrastructure to be installed soon. Furniture yet to be re-instated, caretaker position to be recruited shortly. THIS REQUIRES AN UPDATE.	In progress	
Council Meeting	July	2026	Community Bus	Current bus driver should report to Office Manager, not EMRIES. HR/Employment Hero Business Analyist to investigate through instruction through CEO. Must ensure satisfactory communitacation regarding driver's absences and addressing a substitute.	CEO	Will take up with HR on return to Kowanyama. Most of the issues in the past have been the lack of staff advising of the non-attendance. Will ensure a more reliable option is implemented.	In progress	
Council Meeting	July	2026	Rubbish removal	Provide information at August Meeting in relation to the garbage bin's status (always breaking down) as Community members have been calling Councillors on sporadic pick ups of refuse.	EMRIES	Bin Arm parts has arrived and has been repaired as a highest priority. Should be back in service. THIS REQUIRES AN UPDATE. The in arm on the truck has broken 12/10/2026 new parts have been ordered.	In progress	
Council Meeting	July	2026	Council Gym	Operational Gym manual to be provided to EMCSCH prior to August meeting	EMCS	**Sep 2026:** Risk Management Assessment completed by Culturev8 and provided to EMCS on 14 September 2026. EMCS REQUIRED TO UPDATE	In progress	
Council Meeting	August	2026	Recruitment Process	Manager HR to confirm current recruitment process regarding Criminal History Checks for employees	EMCFS	**Sep 2026:** Recruitment and Selection process is currently under review; criminal history checks for positions where it is relevant to the duties and responsibilities of the role. The outcome of any check will be assessed having regard to the requirements of the position and the relevance of any findings, before a recruitment decision is made. THIS REQUIRES AN UPDATE	In progress	

4.2.a – Info Report

Title:	CEO Update
Author:	Interim Chief Executive Officer
Meeting Date:	27 October 2026

Executive Summary

To provide Council with an update of activities undertaken by the Interim Chief Executive Officer.

Key points

- 01-09-2026 Commenced in role as Interim CEO
- 03-09-2026 Returned to Kowanyama
- 04-09-2026 Review former Hand Over Notes and Prepare for Rodeo
- 05 & 06-09-2026 Kowanyama Rodeo (Weekend)
- 07-09-2026 Return to Townsville to attend the LGMA Annual Conference (8-9-26 to 11-09-26)
- 14-09-2026 Return to Kowanyama
- 15-09-2026 Technical Working Group Meeting (Interim CEO to Chair)
- 16-09-2026 Welcome BBQ for new EMRIES
- 16-09-2026 Meeting with Emma re: NDIS in Community
- 17-09-2026 EMT Meeting re: Housing
- 17-09-2026 Meeting with Dr Chris and Danae – Legal Matters Update
- 17-09-2026 Meeting with HR regarding IKC
- 17-09-2026 DWATSIPM meeting to discuss –Strategic Land Use and Infrastructure
- 18-09-2026 Return to Townsville for appointment
- 21-09-2026 Return to Cairns
- 22-09-2026 Return to Kowanyama
- 23-09-2026 Kowanyama Rodeo De-Brief with QAS
- 23-09-2026 Catch Up meeting FNQ Connect
- 23-09-2026 Audit and Risk Committee Meeting
- 23-09-2026 QAS and TCHHS Discussion changes to Clinic and Tripple Zero calls
- 24-09-2026 Progress Briefing with Mark Weaver – Sponsorship
- 24-09-2026 Department of Education Catch Up (Funding for Child Care)
- 24-09-2026 Meeting with Barbara Schmidt
- 25-09-2026 Catch up with HR Re: Sponsorship for IKC
- 25-09-2026 NWQROC Meeting and AGM
- 28-09-2026 Meeting with Nikki Huddy re: Planning Scheme
- 30-09-2026 Meeting with Joe and Karen re: Grant Priorities/Applications
- 01-10-2026 CEQ Community Consultation
- 02-10-2026 Meeting with Mark Weaver re: SLQ Service Level Agreement, concerns in relation to under 17 persons in the Studio
- 02-10-2026 Call from Christianna Cartwright re: Housing, Program, Visit to Kowanyama
- 02-10-2026 Call to SLQ re: Service Level Agreement and catch-up next week
- 02-10-2026 Call to QRA Re: flood mapping for inclusion in the Planning Scheme
- 06-10-2026 Further follow-up call from Christianna from Real Futures Australia regarding housing supply in the Kowanyama Community
- 06-10-2026 Inspected the Nursery and the building over the property line, recommended removing the Nursery Structure from the property and surveying the land and erecting a new fence on the property boundary and returning the property to the owners.
- 06-10-2026 Concerns raised with dogs at the Contractors Camp

- 06-10-2026 Signed off Roads Bypass Licence Agreement – Lackon for Shelfo Road upgrades
- 07-10-2026 Kowanyama LDMP Review
- 08-10-2026 NWQRRTG Guardian IMS Training (Road Closures)
- 09-10-2026 Quarterly Catch-Up with OIA
- 12-10-2026 Special Meeting
- 12-10-2026 One Tree regular Catch-Up Meeting
- 13-10-2026 Youth Strategy Meeting
- 14-10-2026 Return to Townsville
- 16-10-2026 to 3-11-2026 International Commitment with ICMA Global Engagement Committee arranged prior to returning to Kowanyama

Funding Announced

- Get Ready Queensland funding for 2026-2027 $6,780.00. Key dates 30 June 2027 and 30 June 2028.
- Minister has approved re-allocation of funding under Closing the Gap Round Two to the Women's Meeting Place Stage Two project (06/10/2026)

Funding requested

- Application submitted for funding of $2,618,680 ex GST under the Remote Airport Upgrade Program Round 12 for KASC Aerodrome Wildlife Exclusion and Emergency Tarmac Access.

Notation:

The Council notes the Interim Chief Executive Officers Monthly Update for the month leading to the October Council Meeting.

4.2.b – Officers Report - Cemetery Plaque

Title:	Cemetery Plaque Request
Author:	Interim Chief Executive Officer
Meeting Date:	27 October 2026

Executive Summary

Correspondence has been received in relation to the installation of a plaque at the Kowanyama Cemetery to acknowledge the burials of two World War I veterans buried in the cemetery on 19th December 1923.

Background

The attached correspondence provides the background to the Officer's Report and is provided for the consideration of Councillors.

Recommendation:

The Council approves the request to install the plaque at the Kowanyama Cemetery following consultation with the Council and community elders.

Attachment: Correspondence from Michael Musumeci

Mayor T. Dick *Date 17th Feb 2026*
Councillors and CEO,
Kowanyama Aboriginal Shire Council,
Lot 30 Chapman Road,
Kowanyama Qld 4870.

Michael Musumeci.
PO Box 597,
Mareeba Qld 4880.

Application to place plaque within the Kowanyama Cemetery

or an allocated area.

Dear Mayor Dick and Councillors

I am an avid researcher and currently writing a book about two Australian World War One veterans that attempted to walk around Australia in late 1921. Their names were Ernest Wesley Stephens and Harold Moses Steenbohm. Both left Sydney in November 1921, crossing the Queensland border, and following the east coast from Brisbane to Cooktown, walking over to the Embley River Mission River and sadly disappeared in late 1922.

Qld Police and local trackers were tasked to look for the missing men and for many months patrols were made from Dunbar Station, Coen, Normanton, Mitchell River Mission and various other places throughout Cape York, but Stephens and Steenbhom were not located.

Not until late December 1923, an aboriginal male named 'Timothy' was walking along the Mottle Creek and located the skeletal remains of both men. Police were notified and travelled to Mottle Creek, and removed the skeletal remains for burial within the Kowanyama Cemetery

Official records from the Mitchell River Mission Anglican Church Diary confirm that the remains were brought back to Kowanyama and both buried within the cemetery on the 19th December 1923. It was found that both men died of thirst under extreme conditions. Enquires have revealed that both graves are no longer marked within the Kowanyama Cemetery, as their timber crosses are long but gone, and there are no plot numbers to identify their graves.

I am seeking permission for the Kowanyama Council, and Elders (if appropriate) to allow for a small plaque to be installed on a cement headstone within the confines of the cemetery in an area allocated by Council to remember these brave men who not only fought for their country in France, but also attempted to officially walk around Australia. I would like to permission travel to your community in the dry season this year, install the plaque within the cemetery at a location allocated within the confines of the cemetery or somewhere nearby.

[redacted]

Kind regards

Michael Musumeci

4.2.c – Agenda Report

Title:	Community Grants
Author:	Chief Executive Officer
Meeting Date:	19 October 2026

Resolution

That Council, in accordance with the Community Grants Policy (KASC-STAT-016), resolve to award a one-off Community Grant of $500 (GST exclusive) to Kowanyama State School to support the Certificate III in Early Childhood Education and Care Graduation Ceremony to be held on 10 November 2026, and delegate authority to the Chief Executive Officer to do all things necessary to facilitate payment of the grant.

Executive Summary

Kowanyama State School has requested a $500 Community Grant to support a graduation ceremony on 10 November 2026, for six community members who have successfully completed a Certificate III in Early Childhood Education and Care through TAFE. The graduates are employed across Kowanyama State School, One Tree and Kowanyama Aboriginal Shire Council (Council) and their qualifications contribute to strengthening the local early childhood workforce.

The total cost of the ceremony is $2,000, with Kowanyama State School contributing $1,500 towards the event and seeking a $500 Community Grant from Council. The grant will assist with catering, decorations and small work-place essential gifts for graduates. The ceremony will recognise the participant's achievements and celebrate a positive education workforce development outcome for the Kowanyama community.

Grant Assessment

The application submitted by Kowanyama State School meets the eligibility requirements of Council's Community Grants Policy, and aligns with the community grants category of leadership, capacity development and youth.

Supporting this initiative demonstrates Council's commitment to strengthening community capacity, encouraging professional development and recognising the achievements of residents. The qualifications gained by participants will contribute to developing a skilled local workforce and improving educational outcomes for Kowanyama children.

The requested contribution of $500 represents a model investment towards a total project cost of $2,000.

Recommended Officer Comment

it is recommended that the application be approved, subject to the applicant acknowledging Council's contribution to the event and providing evidence of project completion in accordance with the Community Grants Policy.

4.2.d – Information Report

Title:	Register of Delegations
Author:	Chief Executive Officer
Meeting Date:	27 October 2026

Resolution:

That Council:

1. Accepts the delegation of powers conferred on Council under the Waste Reduction and Recycling (Local Government) Delegation (No. 1) 2019, made pursuant to section 263 of the Waste Reduction and Recycling Act 2011; and
2. Pursuant to section 257 of the Local Government Act 2009, delegate those powers to the Chief Executive Officer, subject to the limitations and conditions contained in the delegation instrument and relevant legislation.

Executive Summary

Council successfully applied for funding under the State Government's Fighting Illegal Dumping Partnership Program. The resultant Grant Agreement has been executed by the parties, and the activity has commenced. Under the first milestone, Council is required to appoint a Compliance Officer. For the officer to be able to successfully fulfill the position's responsibilities, Council is required to accept the delegation of powers from the State's chief executive officer administering the relevant Act being the *Waste Reduction and Recycling Act 2011* (the Act). **Refer attached report** for specific delegations under the Waste Reduction and Recycling Act 2011.

Report

Illegal dumping costs Queensland state and local governments millions of dollars in clean-up costs every year and impacts on our local natural and urban environments.

The Fighting Illegal Dumping Partnership Program (FIDPP) is a partnership between the Department of the Environment, Tourism, Science and Innovation (the Department) and local councils. The program builds local government capacity to undertake illegal dumping compliance investigations through the employment of dedicated compliance officers, the purchase of plant and equipment and the installation of signage.

Council applied for funding under the program and the Department has approved the application to enable Council to participate in the program. The funding enables Council to employ a full-time Compliance Officer and appoint that Officer as an authorised person under the Act.

The Act provides the power for the chief executive of the relevant department administering the Act to delegate those powers to a local government. Section 260 of the *Local Government Act*

2009 requires a relevant local government to maintain a register of delegations. Council has established and maintains a Register of Delegations.

The Grant Agreement for the FIDPP requires Council to formally accept the delegation of relevant powers from the Department by way of a resolution and to provide confirmation to the Department. The relevant powers to be delegated are the appointment of an authorised person (the Compliance Officer) and the issuing of an identity card to the authorised person. Once the delegation has been accepted, the Department will be able to progress the Execution of the Grant Agreement. In order to satisfy the delegation of powers requirements of the Local Government Act, the powers accepted by Council need to be delegated to Council's Chief Executive Officer.

Associated Risks:

Risk associated with the non-compliance with the conditions of grant if the delegation is not in place.

Financial Impacts:

The Department may suspend or terminate the grant for a failure to comply with the conditions of grant.

Attachment:

- Powers of authorised persons dealing with illegal dumping
- Waste Reduction and Recycling (Local Government) Delegation (No 1) 2019

DEPARTMENT OF ENVIRONMENT AND SCIENCE

Waste Reduction and Recycling Act 2011

WASTE REDUCTION AND RECYCLING (LOCAL GOVERNMENT) DELEGATION (NO 1) 2019

Power to Delegate

1. Under section 263(1)(b) of the *Waste Reduction and Recycling Act 2011* (the Act), the chief executive administering the Act may delegate the chief executive's powers under the Act to a local government.

2. Under section 263(2) of the Act, a delegation of a chief executive's power to a local government may permit the sub-delegation of the power to an appropriately qualified entity.

Powers Delegated

3. I delegate the powers of the chief executive under the provisions of the Act as specified in Column 1 of the schedule to each and every Local Government in Queensland subject to limitations specified in Column 3.

4. The description of the power delegated by the chief executive in Column 2 of the schedule is a summary of the chief executive's power and is not to be relied upon as a statement of the extent of the power delegated. The officer or holder of office to whom power is delegated must, in each case, refer to the Act for the full text of the relevant section of the Act.

5. This delegation permits the sub-delegation of the power to an appropriately qualified entity.

6. The *Waste Reduction and Recycling (Local Government) Delegation (No 1) 2015* is revoked.

Commencement

7. This delegation commences on the day it is signed.

This delegation is made by **Jamie Merrick**, Director-General, Department of Environment and Science:

Signed:

Jamie Merrick
Director-General
Department of Environment and Science

Dated: 27/6/19

SCHEDULE

Waste Reduction and Recycling Act 2011

Column 1 Sections of the Act containing Powers Delegated	Column 2 Summary of Power delegated by Chief Executive	Column 3 Limitations
110	Advice to chief executive about placing or attaching documents	As these powers relate to Chapter 5, Part 2 of the Act
111	Advice to chief executive about delivering or distributing advertising material	
112	Avoiding accumulations of waste	
175	Who may apply for internal review	As these powers relate to sections 248(2) and 253(3) of the Act
176(2)	Extending the time for making an internal review application	
178	Internal review	
179	Notice of internal review decision	
183	Appoint authorised person	Any appointment of an authorised person must be subject to the limitation that an authorised person can only exercise the powers in section 117 and Chapter 10 of the Act in relation to the following offences: - Chapter 5, Parts 1, 2 and 3, Division 1 and 2 of the Act; - section 251(a); - section 251(c); - section 254; and - section 264
187	Issue identity card to each authorised person	
246	Giving show cause notice	As these powers relate to sections 103(1), 104(1), 107(1), 108, 109(1) or (2), and 112(2) of the Act
248	Giving compliance notice	
249	Restriction on giving compliance notice	
253	When waste audit required	As this power relates to section 104 of the Act

(SCHEDULE ENDS)

Powers of authorised persons dealing with illegal dumping

Waste Reduction and Recycling Act 2011

Power	Section	Responsibilities
Power to enter	**192-196**	**Entry of places by authorised persons**
	192	• An Authorised Person (AP) may enter a place if, o the AP has been given consent from the occupier, or o entry is authorised under a warrant, or o it is a public place and entry is made when it is open to the public, or o it is a waste facility and entry is made during the daytime
	194	**Entry by consent** • For the purposes of asking the occupier for consent to enter, the AP may enter land around the premises at the place to an extent that is reasonable to contact the occupier, or enter part of the place the AP reasonably considers members of the public ordinarily are allowed to enter when they wish to contact an occupier of the place.
	195	• Before asking for consent, the AP must tell the occupier the purpose for the entry including the powers intended to be exercised; advise them that they don't need to consent and that the consent maybe given subject to conditions and can be withdrawn at any time. If the consent is withdrawn then the power to enter ceases. The consent may provide consent for re-entry.
	196	• The AP may ask the occupier to sign an acknowledgement of the consent. The acknowledgement must state the purpose of the entry, including the powers intended to be exercised, and that this has been explained to the occupier and also that the occupier is not required to consent, and that the consent may be given subject to conditions, and may be withdrawn at any time. • If a consent is signed then the AP must immediately give a copy to the occupier. If immediately is impracticable, then as soon as practicable. The responsibility of proof is on the AP to prove the occupier consented.
	192	**Entry under warrant** • An AP may enter a place if the entry is authorised under a warrant and, if there is an occupier of the place, s217-220 regarding seizure must be complied with. • If the AP enters under a warrant, then the power is subject to the terms of the warrant. • If the AP wants to re-enter the place then re-entry is subject to the terms of the warrant.
	202	• Before entering the place, the AP must do or make reasonable attempt to do the following:

	192 **203** **204**	○ identify themselves to a person who is an occupier of the place by producing their identity card or other document evidencing the AP's appointment ○ give the person a copy of the warrant ○ tell the person the AP is permitted by the warrant to enter the place ○ give the person an opportunity to allow the AP immediate entry to the place without using force. • The AP need not comply with the above if the AP reasonably believes that entry to the place is required to ensure the execution of the warrant is not frustrated. **Entry of a public place/business** • An AP may enter a place if it is a public place and open to the public at the time of entry. • An AP may enter a place of business if it is open for business at the time of entry. • An AP may enter vacant land if they reasonably suspect that a littering or illegal dumping offence has been or is being committed. Vacant land means land on which there are no structural improvements other than fencing. • An AP may enter a waste facility if entry is made during the daytime. • If an AP enters a business or waste facility they do not have the power to enter any part of the place where a person resides. • Before entering the place, the AP must do or make a reasonable attempt to do the following: ○ identify themselves to the occupier by producing their identity card or other document evidencing the AP's appointment ○ tell the occupier the purpose of the entry ○ tell the occupier the AP is permitted under the Act to enter the place. **Entry of stationary vehicles by authorised persons** • An AP may enter and stay in a stationary vehicle if the AP reasonably suspects that a thing in or on the vehicle may provide evidence for an illegal dumping offence. • An AP may not enter a part of a vehicle that is used only as a living area. • Before entering the vehicle and if the person in control of the vehicle is present at the vehicle, the AP must do, or make an attempt to do, each of the following: ○ identify themselves to the person in control by producing their identity card or other document evidencing the AP's appointment ○ tell the person the purpose of the entry ○ seek the consent of the person to the entry ○ tell the person the AP is permitted under the Act to enter the vehicle without the person's consent. • If the person in control of the vehicle is not present at the vehicle, the AP must take reasonable steps to advise the person or any registered operator of the vehicle of the AP's intention to enter the vehicle unless the AP reasonably believes this may frustrate

		or otherwise hinder the performance of the AP's functions or the purpose of the intended entry.
Power to obtain a warrant	**197** **199-200**	**Application for warrant** • An AP may apply to a magistrate for a warrant for a place. • The AP must prepare a sworn written application that states the grounds on which the warrant is sought. • If an AP reasonably considers it necessary because of urgent or special circumstances, an application may be made by phone, fax, email, radio, videoconferencing or another form of electronic communication.
Power to stop vehicles/vessels	**207**	**Power to stop or move a vehicle** • If an AP reasonably suspects, or is aware, that a thing in or on a vehicle may provide evidence of the commission of an illegal dumping offence, and the vehicle is moving, an AP may signal or direct the person in control of the vehicle to stop the vehicle in a convenient place within a reasonable distance. • If an AP proposes to stop a moving vehicle, the AP must clearly identify themselves as an AP exercising the AP's powers. • When the vehicle stops, the AP must immediately show the person in control of the vehicle the AP's identity card. • If the vehicle is stationary the AP may direct the person in control of the vehicle to keep it stationary until directed or move the vehicle to a designated place. • When giving the direction when the vehicle is stopped, the AP must give the person in control an offence warning for the direction.
General powers after entering places	**211**	**General powers** • After entering a place lawfully (other than a public place) including a stationary vehicle, an AP may do any of the following: o search any part of the place o inspect, examine or film any part of the place or anything at the place o take for examination or analysis a thing, or a sample of or from a thing at the place o place an identifying mark in or on anything at the place o take an extract from, or copy, a document at the place, or take the document to another place to copy o produce an image or writing at the place from an electronic document, or if not practicable, take a thing containing an electronic document to another place to produce an image or writing o take to, into or onto the place and use any person, equipment and materials the AP reasonably requires for exercising the AP's powers o remain at the place for the time necessary to achieve the purpose of the entry.

	212 **213**	• The AP may take a necessary step to allow the exercise of a general power. • If the AP takes a document, article or device to copy or produce from the place, the AP must copy or produce the document, article or device and return it as soon as practicable. **Power to require reasonable help** • The AP may make a help requirement of an occupier or person at the place to give the AP reasonable help to exercise a general power, including e.g., to produce a document or give information. • A help requirement may require the person to give the AP any translation, code, password or other information necessary to gain access to or interpret and understand any document or information obtained by the AP under a general power. • When making the help requirement, the AP must give the person an offence warning. • A person of whom a help requirement has been made must comply unless the person has a reasonable excuse. • It is a reasonable excuse for an individual not to comply if complying might tend to incriminate the individual or expose the individual to a penalty.
Power to search	**211 (1)(a)**	**General powers** • After entering a place lawfully (other than a public place) including a stationary vehicle, an AP has the general power to search any part of a place.
Power to require information	**117** **212** **213**	**Chief executive (transport) must disclose information** • If an AP is reasonably satisfied that vehicle information may be used in a proceeding or for the service of an infringement notice on a person for a vehicle littering or illegal dumping offence, the AP may ask the chief executive (transport) for the information. **Power to require reasonable help** • The AP may make a help requirement of an occupier or person at the place to give the AP reasonable help to exercise a general power, including e.g., to produce a document or give information • A help requirement may require the person to give the AP any translation, code, password or other information necessary to gain access to or interpret and understand any document or information obtained by the AP under a general power. • When making the help requirement, the AP must give the person an offence warning. • A person of whom a help requirement has been made must comply unless the person has a reasonable excuse. • It is a reasonable excuse for an individual not to comply if complying might tend to incriminate the individual or expose the individual to a penalty.

	232 **237** **242**	**Power to require name and address** • If the AP finds a person committing an offence or reasonably believes a person has just committed an offence, they have the power to require the name and address of that person. • The AP may also require the person to give evidence of the correctness of the stated name and address. • When making a personal details requirement, the AP must give the person an offence warning for the requirement. **Power to require information** • If an AP reasonably believes an offence against the Act has been committed and a person may be able to give information about the offence, the AP may give or send a notice to the person, requesting information relating to an offence stating time and date the response is required by. The notice and response can be sent and received electronically. • A person must not give an AP information or a document containing information that the person knows is false or misleading.
Power to take samples	**211 (1)(c)**	**General powers** • The AP has the general power to take a thing or sample of a thing from a place for examination or analysis.
Power to remove things	**211**	**General powers** • The AP has the general power to take a thing or sample of a thing from a place for analysis or examination. • The AP can take a document or part of a document from a place or take the document to get it copied. • The AP can get a printout of an image or document from an electronic document or if not possible take the electronic device elsewhere where a printout can be produced.
Power to seize and forfeit evidence	**214**	**Seizure of evidence** • An AP who enters a place that the AP may enter under this Act **without** the consent of the occupier and without a warrant, may seize a thing if the AP reasonably believes the thing is evidence of an offence against this Act.

	215	• An AP who enters a place **with** the consent of an occupier of the place or under a warrant, may seize a thing only if they reasonably believe the thing is evidence of an offence under this Act and seizure of the thing is consistent with the purpose of entry as explained to the occupier when asking for consent. • If the AP enters the place under a warrant then the AP may seize the evidence for which the warrant was issued. • The AP may also seize anything else at the place if they reasonably believe the thing is evidence of an offence against this Act, and seizure is necessary to prevent the thing being hidden, lost or destroyed or used to continue or repeat the offence. • The AP may also seize a thing at a place if the AP reasonably believes it has just been used in committing an offence against this Act.
	217	**Requirement of person in control of thing to be seized** • The AP may require the person in control of a thing to take it to a place by a certain time or remain in control of the thing for a certain time. The AP must make the requirement by notice to the person or if a notice is not practicable, then the requirement can be made orally and confirmed by a notice as soon as practicable.
	218	• The person who has been given a notice to control a thing must comply with the requirement unless the person has a reasonable excuse.
	219	**Power to secure seized thing** • Having seized a thing, an AP may leave it at the place of seizure and take reasonable action to restrict access to it or move it from the place of seizure.
	222	**Receipt and information notice for seized thing** • An AP must, as soon as practicable after seizing the thing, give an owner or person in control of the thing before it was seized, a receipt that generally describes the thing and an information notice for the decision to seize it. This may be given in the same document and relate to more than one seized thing. • This requirement does not apply if the AP reasonably believes there is no-one apparently in possession of the thing or it is has been abandoned, or, because of the condition, nature and value of the thing, it would be unreasonable to require the AP to comply with this section. • If an owner or person from whom the thing was seized is not present when it is seized, the receipt and information notice may be given by leaving them in a conspicuous position and in a reasonably secure way at the place at which the thing was seized. • The AP may delay giving the receipt and information notice if the AP reasonably suspects this may frustrate or otherwise hinder the investigation, however the delay may be for only so long as the AP continues to have reasonable suspicion and remains in the vicinity of the place at which the thing was seized to keep it under observation.
	223	

	224 **225**	**Access to seized thing** • Until a seized thing is forfeited or returned, the AP must allow an owner of the thing to inspect it at any reasonable time and to copy it if it is a document. • This does not apply if it is impracticable or would be unreasonable to allow for the inspection or copying. **Return of seized thing** • If a seized thing has some intrinsic value and is not subject to forfeiture, transfer or disposal, the AP must return it to the owner as soon as practicable after the AP is satisfied that it is no longer required as evidence and its continued retention is not necessary to prevent it being used to continue or repeat an offence. • The AP must return the seized thing to the owner at the end of 1 year after seizure or, if a proceeding for an offence involving the thing is started within the 1 year, then at the end of the proceeding and any appeal from the proceeding. **Forfeiture by chief executive** • The chief executive may decide a seized thing is forfeited to the State if an AP: o after making reasonable inquiries, cannot find an owner, or o after making reasonable efforts, cannot return it to an owner, or o reasonably believes it is necessary to keep the thing to prevent it being used to commit the offence for which it was seized. • The AP is not required to: o make inquiries if it would be unreasonable to make inquiries to find an owner, or o make efforts if it would be unreasonable to make efforts to return the thing to an owner e.g. the owner of the thing has migrated to another country. • Regard must be had to the thing's condition, nature and value in deciding whether it is reasonable to make inquiries or efforts. If inquiries or efforts are made –consider what is reasonable effort and the time taken.
Power to issue orders/notices	**217** **218** **222**	**Requirement of a person in control of thing to be seized** • The AP may require the person in control of a thing to take it to a place by a certain time or remain in control of the thing for a certain time. The AP must make the requirement by notice to the person or if a notice is not practicable, then the requirement can be made orally and confirmed by a notice as soon as practicable. • The person who has been given a notice to control a thing must comply with the requirement unless the person has a reasonable excuse. **Receipt and information notice for seized thing** • An AP must, as soon as practicable after seizing the thing, give an owner or person in control of the thing before it was seized, a receipt that generally describes the thing and

		an information notice for the decision to seize it. This may be given in the same document and relate to more than one seized thing. • This requirement does not apply if the AP reasonably believes there is no-one apparently in possession of the thing or it is has been abandoned, or, because of the condition, nature and value of the thing, it would be unreasonable to require the AP to comply with this section. • If an owner or person from whom the thing was seized is not present when it is seized, the receipt and information notice may be given by leaving them in a conspicuous position and in a reasonably secure way at the place at which the thing was seized. • The AP may delay giving the receipt and information notice if the AP reasonably suspects this may frustrate or otherwise hinder the investigation, however the delay may be for only so long as the AP continues to have reasonable suspicion and remains in the vicinity of the place at which the thing was seized to keep it under observation.
	237	**Power to require information** • If an AP reasonably believes an offence against the Act has been committed and a person may be able to give information about the offence, the AP may give or send a notice to the person, requesting information relating to an offence stating time and date the response is required by. The notice and response can be sent and received electronically.
	240	**Notice of damage** • If an AP or a person acting under the direction of an AP damages something then they must give notice of the damage to the owner or the person in control of the thing. • The notice must state the particulars of the damage and that the person who suffered the damage may claim compensation under section 241.
	State Penalties Enforcement Act 1999 section 13	**Service of Infringement Notices** • An AP may serve an infringement to a person if they reasonably believe that the person has committed an infringement notice offence.
	State Penalties Enforcement Act 1999 section 14	**Service of Infringement Notices for infringement notice offence involving vehicles** • An AP may serve an infringement to a person if they reasonably believe that the person has committed an infringement notice offence involving a vehicle.
Power to require name and address	**232 (1) & (2)**	**Power to require name and address** • If the Authorised Officer (AP) finds a person committing an offence or reasonably believes a person has just committed an offence they have the power to require the name and address of that person. • The AP may also require the person to give evidence of the correctness of the stated name and address.

		• When making a personal details requirement, the AP must give the person an offence warning for the requirement.
Miscellaneous	**239**	**Duty to avoid inconvenience and minimise damage** • In exercising a power, an AP must take all reasonable steps to cause as little inconvenience, and do as little damage, as possible.
	240	**Notice of damage** • If an AP, or a person assisting an AP, damages something when exercising a power, the AP must give notice of the damage to the person who appears to be the owner or person in control of the thing. • This section does not apply if the AP reasonably considers the damage to be trivial, or if there is no-one apparently in possession of the thing, or the thing has been abandoned. • If it is not practicable to give notice to a person, the AP must leave the notice in a conspicuous position at the place where the damage happened and ensure the notice is left in a reasonably secure way. • The AP may delay giving notice if they reasonably suspect that doing so will frustrate or otherwise hinder the performance of the AP's functions. • The delay may be only for so long as the AP continues to have the reasonable suspicion and remains in the vicinity of the place. • If the AP believes the damage was caused by a latent defect in the thing or circumstances beyond the control of the AP or assistant, the AP may state the belief in the notice. • The notice must state the particulars of the damage and that the person who suffered the damage may claim compensation under section 241.
	243	**Obstructing authorised person** • A person must not obstruct an AP, or someone helping an AP, exercising a power under this Act unless the person has a reasonable excuse. • If a person has obstructed an AP, or someone helping an AP, and the AP decides to proceed with the exercise of the power, the AP must warn the person that it is an offence unless the person has a reasonable excuse, and the AP considers the person's conduct an obstruction. In this section obstruct includes assault, hinder, resist, attempt to obstruct and threaten to obstruct.
	244	**Impersonating authorised person** • A person must not impersonate an authorised person.
	266	**Protection of officials from liability** • An AP does not incur civil liability for an act done, or omission made, honestly and without negligence under this Act.

4.3.1.a – Information Report

Title:	Governance Monthly Update
Author:	A/ Manager Governance
Meeting Date:	27 October 2026

Key Items

Annual Operational Plan Update Q1 2026/27

The Chief Executive Officer must provide Council with an update on the progress of the Annual Operational Plan quarterly. Attached is the Annual Operational Plan update for Q1 (1 July 2026 – 30 September 2026).

Cultural Vault

The Cultural Vault ILUA has been registered by the National Native Title Tribunal Registrar.

Construction is underway presently. Future operational updates will be covered by EMRIES.

Neighbourhood Centre ILUA

Awaiting project scope and initial designs from the State proponent. Awaiting Crown Law advice re State involvement as a party to the ILUA.

Cattle Company

Sales commenced 28 September 2026 for the 2026 season. For the first fortnight, 126 cattle were transported to sale on an average sale price of $2.70 per KG and average beast weight of 401.42KG. Council's average NET yield from proceeds is presently 35.8% based on agreed profit split with the musterer.

AEA MOU

Meeting was held between Councillors and AEA Board Members Wed 15 April 2026. Matters now being progressed in line with agreements reached and directions provided therein. Cattle Muster awarded at the July OM. PBC notified.

Councillor Registers of Interest

Councillors are required under the Local Government Regulation 2012 to complete an annual confirmation of their Register of Interests within 30 days of the end of each financial year (by 30 July 2026).

The Annual Confirmation is to be completed where no changes have occurred to Councillors interest in the last financial year. Where change has occurred, Councillors are required to complete a Form 3 in addition to Annual Confirmation.

END

ANNUAL OPERATIONAL PLAN PROGRESS REPORT - Q1 FY 2026- 2027 (1 July 2026 - 30 September 2026)

Office of the CEO

CEO Office				Q1 % Complete	Q2 % Complete	Q3 % Complete	Q4 % Complete	Progress comments
Project	**Section**	**Objective**	**Performance Measures**					
Corporate Plan	CEO Office Governance	Council has reviewed and refreshed the 2024 – 2029 Corporate Plan by 31 December 2024	Councillor update session Councillor Community Consultation Adopted refreshed Coporprate Plan	0% 0% 0%				
Carbon Abatement Project	CEO Office	Council Continues Abatement	Council maintains compliance obligations with clean energy regulations Budget compliance	25%				
Carbon Land Restoration Fund Feasibility Study	CEO Office	Council undertakes a feasibility study into the viability of moving to LRF and makes formal resolution	Feasibility study presented to Council Council resolution Conditions precedent satisfied	100% 100% 25%				
Cattle Company	CEO Office	Council continues to destock and sell its cattle across both PICs	Council maintains compliance obligations with LPA Budget compliance Explore mutually beneficial partnerships (i.e., AEA MOU)	100% 100% 50%				
AEA MOU	CEO Office	Council continues to destock and sell its cattle across both PICs	MOU Signed MOU objectives achieved / implemented	100% 25%				
Long-term Strategic Infrastructure Projects	CEO Office	Council has a capital prioritisation strategy and program for new assets that are funded by grants opportunities	Develop Strategy Develop a List of Assets Reference Asset Management Plans Apply Strategy	5% 5% 5% 5%				
Trustee Advisory Committee	CEO Office	Council has an active and productive committee that provides guidance for Trustee management of the Kowanyama DOGIT	Hold meetings in accordance with the Terms of Reference Undertake annual review of Terms of Reference (and membership)	5% 10%				
Council of Elders Advisory Committee	CEO Office	Council has an active and productive committee that provides guidance for community priority issues	Hold meetings in accordance with the Terms of Reference Undertake annual review of Terms of Reference (and membership)	0% 0%				
Grants Management Framework	CEO Office	Council has a framework in place to define when Council applies for grants, how that is communicated, how it will be managed, and Council's performance for all grants.	Develop framework Implement framework	25% 25%				

KOWANYAMA ABORIGINAL SHIRE COUNCIL Place of many waters

ANNUAL OPERATIONAL PLAN PROGRESS REPORT - Q1 FY 2026- 2027 (1 July 2026 - 30 September 2026)

Corporate Services & Finance

Corporate Services & Finance				Q1 % Complete	Q2 % Complete	Q3 % Complete	Q4 % Complete	Progress comments
Project	**Section**	**Objective**	**Performance Measures**					
Asset Management Plans	Finance EMRIES	Complete Council Wide Asset Management Plan	Initial Organisational Wide Asset Management Plan based on Asset Register Water Sub-Plan Sewerage Sub-Plan Urban Roads Sub-Plan Buildings Sub-Plan	50%				High level plans are being completed.
Finance System	Finance	Identify alternate Finance System to align with Council requirements	Define system requirements to meet Council needs	50%				Scope is being prepared and will be finalised in Qtr 2
			Investigate software/system options available	50%				List of available system options is being finalised
			Select system	0%				
			Develop an implementation plan	0%				
			Implement System and "Go Live	0%				
Employee Retention Strategy	Human Resources	Develop strategy to reduce employee turnover, prevent attrition, increase retention and employee engagement	Review of Council's recruitment and induction processes	25%				Recruitment moving over into Employment Hero for transparency during the recruitment stage. Induction process to be refined and implemented
			Develop and implement Employee Award Program	50%				Previous CEO instructed awards to be given out 6 monthly once reached milestone years. Next awards to be given in Dec
			Review of Staff Housing entitlements	0%				TBC
Education (15-18 years)	Human Resources	School based Apprenticeship & Traineeship Program	Develop Apprenticeship Traineeship program for 15 – 18-year-old students	0%				Placed on hold due to current staff shortages/lack of skilled employees to train
			Develop post-school support for student who do not complete program while at school.	0%				Placed on hold due to current staff shortages/lack of skilled employees to train
Training and Development	Human Resources	Develop a skilled, compliant, and high-performing workforce through the implementation of a structured Training and Development Program across the organisation.	Training Framework Developed – Develop and endorse an organisational Training and Development Framework.	0%				PEAK Services engaged to do a training matrix. Training has not been provided due to staff shortages/turnaround
			Training Needs Analysis Completed – Undertake a workforce-wide training needs analysis across all departments.	10%				
			Training Register Established - Implement a centralised staff training and qualifications register to record mandatory and professional development training.	0%				
			Policies and Procedures Implemented - Develop and implement Training and Development policies, procedures, and approval processes.	0%				
			Annual Training Calendar Established – Develop and publish an annual corporate training calendar identifying mandatory, compliance, and professional development training opportunities.	0%				
CCTV (Community Safety Plan)	Information, Communications & Technology	Implement and maintain an expanded CCTV platform, in line with Community Safety Plan and Current CCTV Policy	Carryout audit and provide recommendations	100%				
			Implement CCTV in accordance with Safety Plan	25%				
			Review to ensure compliance obligations are met	20%				
Records Management	Information, Communications & Technology	Implement a cloud based digital document signing system.	Research suitable platform and vender	0%				
			Create an implementation plan	0%				
Cybersecurity and Fraud Training	Information, Communications & Technology	Conduct cybersecurity training for staff	Decrease likelihood of reported security incidents by providing a combination of online learning materials and group training exercises.	0%				
			Conduct follow-up assessments to measure knowledge retention and awareness improvement.	0%				
			Increase in the adoption of secure practices by staff members.	0%				

			Improve incident response time and minimize the impact of security breaches	0%				
SharePoint Redevelopment Project	Information, Communications & Technology	Restructure SharePoint and implement operational structure	Develop a new information architecture for SharePoint including a Roadmap Migration of all existing data and documents to the new structure. Document and communicate the naming conventions for SharePoint sites, libraries, and files. Train and educate staff on the new SharePoint structure and features.	0% 0% 0% 0%				
WH&S	Workplace Health and Safety	Workplace Health and Safety Framework	Develop and implement a Workplace Health & Safety framework (including Safety Management System) Monitor and review framework (6–12-month ongoing cycle)	25% 25%				
Drug and Alcohol Testing	Workplace Health and Safety	Regular scheduled and RTW drug and alcohol testing in Kowanyama and Cairns workplaces	3 inspections annually in Kowanyama and Cairns	25%				
New Planning Scheme	Governance	Council has a current planning scheme by 30 June 2027	Complete associated studies for the planning scheme Develop a new scheme Community consult process State approval Adopted planning scheme	25% 0% 0% 0% 0%				
State Compliance Checklist	Governance	Council is compliant with all compliance obligations per the States compliance checklist, which is defined by the Local Government Act and Regulation.	Review checklist Review and adopt all associated policies Compliance checklist is signed off by EMT	25% 25% 25%				

ANNUAL OPERATIONAL PLAN PROGRESS REPORT - Q1 FY 2026- 2027 (1 July 2026 - 30 September 2026)

Roads, Infrastructure and Essential Services

Roads, Infrastructure and Essential Services				Q1 % Complete	Q2 % Complete	Q3 % Complete	Q4 % Complete	Progress comments
Project	**Section**	**Objective**	**Performance Measures**					
fleet Replacement Program	EMRIES	Council has a comprehensive fleet management program	Audit of all fleet is complete. Programmed maintenance and cyclical replacement strategy Appropriate priority vehicles purchased					
Council Building renewal program	Building Management	Council has a program of capital renewal for council buildings based on the Asset management Plan	Each function of Council has been reviewed Life cycle planning Cyclical maintenance program in place					
Community Housing	Building Management	Responsible management of repairs, maintenance and upgrades of existing assets, compliance with regulator requirements and undertaking of works in line with contracts	Receive, allocate and program works within nominated QBuild contract timeframes Timely completion of internal works Re-establishment of local workforce across all trades Revenue in line with agreed profit margins					
Recovery works	Roads	Funded recovery and betterment works are completed within QRA timelines for registered events	Project scoped, funding sourced and works complete. Projects completed within budget. Projects completed within QRA and grant funding timelines					
Drinking Water Improvements	Essential Services	To continue to meet the current QLD drinking water standards.	Implement improvements as identified through internal and external audits Monitor and maintain drinking water standards through training and development of local workforce Engage and foster relationships with Regulatory departments					
Airport Infrastructure	EMRIES	Ensure all airport infrastructure conforms to CASA requirements including fuel farm, runway, and PAL system. Upgrade apron, taxiway, and runway	Audits undertaken with suggested improvements implemented. Funds secured, resilient design and upgrade projects substantially complete, within available funds					
Town Streets	Roads	To improve resilience of town streets with long term benefits	Complete Streets Upgrade and Resilience Design package Complete betterment and reconstructions in critical damaged areas					

KOWANYAMA ABORIGINAL SHIRE COUNCIL Place of many waters

ANNUAL OPERATIONAL PLAN PROGRESS REPORT - Q1 FY 2026- 2027 (1 July 2026 - 30 September 2026)

Community Services and Cultural Heritage

Community Services and Cultural Heritage				Q1 % Complete	Q2 % Complete	Q3 % Complete	Q4 % Complete	Progress comments
Project	**Section**	**Objective**	**Performance Measures**					
0 – 5 Education	Childcare / Early Years Hub	The development of education for children 0 – 5 years is fostered through Council led initiatives.	Development of an early year's program for the Kowanyama Early Education Hub. Implementation of the early year's program.					
Sport and Recreation Events	Sport & Recreation	Delivery of programs, initiatives and infrastructure that support increased participation in activities.	Sport and Recreation Strategy is developed and adopted by Council. Implementation of planned initiatives to support organised participation. Funding sourced for relevant infrastructure projects.					
Aged Care Compliance	Aged Care	Council maintains a compliant and sustainable Aged Care Service.	Compliance with the federal government aged care standards is consistently maintained. Recommended continuous improvement initiatives and infrastructure are identified and implemented. Annual proactive routine maintenance is carried out. Explore options to divest the Aged Care Service to a specialist provider					
Community Engagement / Events	Community Services and Events	Encourage and foster community engagement in local events to support and celebrate culture.	Development and implementation of a community events calendar. Partnerships with Community Groups/Organisations are supported to facilitate cross-community messaging at relevant events.					
Women's Services	Community Services and Events	Council maintains an active and supportive Women's Program and Women's Shelter focussed on building the capacity and capability of community members.	Women's Shelter remains compliant with Human Services Quality Framework (HSQF) standards and requirements Development of an activity calendar for Women's Group to support and activate the community through regular events, and capacity-building meetings. The Women's Shelter is upgraded/renewed to improve safety and to support higher capacity of clients. Explore options to divest the Women's Shelter to a specialist provider.					
Community services	Community Services and Events	Support improved liveability initiatives within the community.	Implementation of Orange Sky Laundromat in the community.					
			A Youth Strategy is developed and adopted by Council, with implementation commenced within the restraints of financial resources.					

4.3.1.b – Information Report

Title:	Finance Information Report
Author:	Manager Finance
Meeting Date:	27 October 2026

Key Items

Financial Report September 2026

The monthly Finance report for the month of September 2026 has been prepared as at **Attachment 1**

- Key points from the September 2026 YTD report are as follows:
    - net operating result (before depreciation) is a $3,060,892 profit, which is $5,636 lower than budget
    - actual net operating income is $8,352,576 which is $2,456,056 lower than budget
    - actual operating expenditure is $5,291,685 which is $2,450,420 better than budget
    - Net profit/loss) (after depreciation) is $166,454 loss, which is $200,461 better than budget
    - Untied Cash Funds balance is $28,409,167

Recommendation:

That Council note the:

- Monthly Financial Report – September 2026

Conditional Financial Delegation

Council has engaged ENTAG to deliver the CCTV and Surveillance Project, including installation, engineering and project management, at a total cost of **$382,822.29** excluding GST. The project is grant-funded and procured through a Local Buy arrangement, with no financial contribution required from Council.

Under Council's Procurement Policy, the Conditional Financial Delegation authorises the CEO to approve procurements of $292,000 or more. This procurement qualifies for CEO approval because it is grant-funded and/or currently budgeted and is being undertaken through Local Buy Arrangement - LB289.

This serves as an information update to Council in accordance with the requirements in Council's Procurement Policy.

Attachment 1:

- Monthly Financial Report – September 2026

Financial Report September 2026



Financial Report September 2026

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(all results are in $)

Year to Date September 2026
Finance Summary

The YTD September 2026 financials show an actual loss of $166,454 compared to a budgeted loss of $366,915

Favourable revenue variances arose for Carbon Sales $966,080, Interest Received $144,857 and Accommodation and Rental Income $115,607. Additional favourable variances arose for Payroll costs $1,016,016 mainly due to vacant positions, Depreciation $204,801, Repairs & Maintenance $179,224 and Contractors $282,542 due to the timing of various projects, Travel Expenses $129,237 and Small Equipment purchases $58,324. These are offset by unfavourable variances from the sale of Concrete $517,707, Cattle $75,000 and Aviation Fuel $62,591

The balance of the operating variance is mainly due to the timing of revenue and expenditure against budget phasing.
Further details can be found in the Operating by Program section of this report.

Capital program works are progressing and all projects are within budget allocations.

Kowanyama Aboriginal Shire Council
Profit & Loss
Period ending - 30/09/2026

	Year to Date Actual	Year to Date Current Budget	Year to Date Variance to Current Budget	Full Year Current Budget
	$	$	$	$
Income				
Council Rates, Levies & Charge	734,484	709,000	25,484	709,000
Commissions & Fees Revenue	19,003	48,747	(29,744)	195,000
Aviation Landing Fees	99,154	124,998	(25,844)	500,000
Accommodation Revenue	469,782	390,549	79,233	1,562,200
Rental Income	336,374	300,000	36,374	1,200,000
Interest Received	407,357	262,500	144,857	1,050,000
Sale of Goods Revenue	103,169	745,548	(642,379)	2,832,200
Services Revenue	1,790,943	1,055,535	735,408	5,672,172
Aviation Fuel Revenue	149,908	212,499	(62,591)	850,000
Donations Received	48,750	100,000	(51,250)	100,000
Fuel Tax Credits	0	3,750	(3,750)	15,000
Other Income	113,956	49,998	63,958	200,000
Training Recoveries	0	25,000	(25,000)	100,000
Workcare Recoveries	1,573	0	1,573	0
State Government Grants - Operating	2,574,471	4,322,249	(1,747,778)	5,386,721
Commonwealth Government Grants - Operating	1,434,129	1,840,766	(406,637)	8,576,194
Other Grants - Operating	20,000	0	20,000	0
Internal Cost Recoveries - Sale of goods	0	76,248	(76,248)	305,000
Internal Cost Recoveries - Services	49,524	541,245	(491,721)	2,165,000
Total Income	**8,352,576**	**10,808,632**	**(2,456,056)**	**31,418,488**
Less Expenses				
Cost Of Goods Sold	206,703	659,358	452,655	2,637,450
Stock Adjustments & Stocktake variances	7,351	3,750	(3,601)	15,000
Wages - Permanent Staff	1,921,929	2,885,055	963,126	11,453,026
Superannuation	211,042	360,295	149,253	1,430,517
Recruitment & Relocation	23,315	43,011	19,696	172,064
Workers Compensation	47,544	69,929	22,385	279,899
Staff Education & Training	50,986	52,095	1,109	208,500
FBT	7,377	6,249	(1,128)	25,000
Training and Workcare Costs - recoverable	0	1,872	1,872	7,500
Employee Assistance Program	0	624	624	2,500
Audit Fees	26,086	29,874	3,788	119,500
Admin Expenses	(3,688)	1,998	5,686	8,000
Advertising Costs	2,606	7,371	4,765	29,000
Memberships & Subscriptions	65,043	38,775	(26,268)	154,650
Postage & Stationery	4,096	7,884	3,788	31,629
Staff Amenities	4,010	11,940	7,930	47,850
Hcp Purchased Goods	498	4,998	4,500	20,000
MV Expenses - Fuel	35,702	59,877	24,175	239,600
MV Expenses - Registration	(287)	11,808	12,095	47,300
MV Expenses - Running Costs	0	624	624	2,500
R&M - MV Expenses	46,511	82,527	36,016	330,200
Plant Hire	1,856	1,248	(608)	5,000
Consultants	95,694	101,865	6,171	407,500
Contractors	1,247,835	1,530,377	282,542	5,421,680

Kowanyama Aboriginal Shire Council
Profit & Loss
Period ending - 30/09/2026

	Year to Date Actual	Year to Date Current Budget	Year to Date Variance to Current Budget	Full Year Current Budget
	$	$	$	$
Legal Expenses	12,216	36,495	24,279	146,000
Accountancy Fees	67,400	31,998	(35,402)	128,000
Computer, IT & Network	172,985	249,356	76,371	997,500
Telephone, Fax & Printers	48,972	61,875	12,903	247,600
Cleaning	28,686	26,931	(1,755)	107,850
Freight	93,408	81,744	(11,664)	328,721
Security	3,139	4,872	1,733	19,500
Catering	16,002	39,632	23,630	158,650
Donations	0	8,748	8,748	35,000
Safety Equipment	9,728	14,220	4,492	57,000
Protective Clothing/Uniforms	5,446	20,571	15,125	82,400
Consumables/Materials	135,325	201,267	65,942	821,750
Electricity	126,590	135,885	9,295	543,650
Small Tools, Equipment And Furniture	48,277	106,601	58,324	436,500
Portable & Attractive Assets	54	5,493	5,439	22,000
Capital Assets expenditure	7,199	0	(7,199)	0
R&M - Roads & Infrastructure	0	2,499	2,499	10,000
R&M - Buildings	146,067	119,233	(26,834)	477,000
R&M - Plant & Equipment	64,360	191,478	127,118	766,000
R&M - Other	20,820	61,245	40,425	245,050
Travel Exps - Accommodation	9,766	41,223	31,457	157,000
Travel Exps - Airfares	31,873	92,976	61,103	362,000
Travel Exps - Car Hire/ Taxis/ Km'S	3,643	14,490	10,847	50,565
Travel Exps - Meals & Incident	24,658	46,489	21,831	180,550
Rent	40,683	39,247	(1,436)	157,000
ATM & Eftpos Fees, Bank Charges & Interest	3,381	7,998	4,617	32,000
Insurance	37,957	68,748	30,791	275,000
Bad Debts Written Off	59,396	0	(59,396)	0
Fees & Charges	80	6,993	6,913	28,000
Licences	1,810	2,181	371	8,750
Rates & Taxes	20,032	10,998	(9,034)	44,000
Internal Cost Charges - Sale of Goods & Services	49,524	155,963	106,439	621,973
Internal Cost Allocation - Wages	0	(118,749)	(118,749)	(475,000)
Net Operating Expense	**5,291,685**	**7,742,104**	**2,450,420**	**30,167,874**
Net Operating Profit / (Loss)	**3,060,892**	**3,066,528**	**(5,636)**	**1,250,614**
Depreciation	3,227,346	3,432,147	204,801	13,728,667
Loss on Reval of Finance Leases & Sale of Assets	0	1,296	1,296	5,190
Net Profit / (Loss)	**(166,454)**	**(366,915)**	**200,461**	**(12,483,242)**

Year to Date September 2026

Net Operating Results by Program

Office of the CEO

Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Kowanyama Office	*Deficit*	($107,343)	($227,821)	$120,478	($906,293)
Councillor Costs	*Deficit*	($130,191)	($165,164)	$34,973	($657,356)
General Council	*Deficit*	($908,073)	($1,108,607)	$200,534	($6,553,315)
Carbon Farming	*Surplus*	$925,426	($208,353)	$1,133,779	$753,500
Cleaning Services	*Deficit*	($6,123)	($65,071)	$58,948	($258,453)
Kowanyama Culture & Research Centre	*Deficit*	($48,939)	($28,506)	($20,433)	($113,268)
Indigenous Knowledge Centre	*Surplus*	$0	($45,864)	$45,864	($182,764)
Accommodation Facilities	*Surplus*	$359,289	$184,985	$174,304	$742,327
Subtotal - Untied Funding Programs		**$84,046**	**($1,664,401)**	**$1,748,447**	**($7,175,622)**
Tied Funding Programs					
Neighbourhood Centre ILUA	*Deficit*	($1,003)	$0	($1,003)	$0
Future Housing Supply Strategy CHSP 2025-26 HSP1 0005	*Surplus*	$0	$0	$0	$0
Subtotal - Tied Funding Programs		**($1,003)**	**$0**	**($1,003)**	**$0**
TOTAL Office of the CEO	***Surplus***	**$83,043**	**($1,664,401)**	**$1,747,444**	**($7,175,622)**

Revenue is higher than budget for Carbon Credit Sales $966k for ACCU's generated in the prior financial year, Interest Received $145k, Accommodation Facilities $30k and Other Income $63k. The balance of the variance is mainly due to the expenditure being lower than budget across a number of areas including Salaries & Wages and Repairs & Maintenance

Corporate & Financial Services

Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Cairns Office & Finance	*Deficit*	($329,811)	($300,485)	($29,326)	($1,197,393)
Human Resources	*Deficit*	($197,171)	($305,893)	$108,722	($1,218,176)
Governance	*Deficit*	($168,780)	($202,039)	$33,259	($949,305)
Information, Communications & Technology	*Deficit*	($215,723)	($364,626)	$148,903	($1,455,825)
Purchase Store	*Deficit*	($123,829)	($133,844)	$10,015	($533,505)
Kowanyama Cattle Co	*Deficit*	($20,304)	$42,753	($63,057)	$85,500
FAGS - General Purpose	*Surplus*	$258,617	$233,051	$25,566	$4,661,022
Indigenous Councils Funding Program (Icfp)	*Surplus*	$2,379,096	$3,811,613	($1,432,517)	$3,811,613
Subtotal - Untied Funding Programs		**$1,582,095**	**$2,780,530**	**($1,198,435)**	**$3,203,931**
Tied Funding Programs					
Planning Scheme Amendments - Scheme Supply Fund 2024-26	*Deficit*	($30,000)	$0	($30,000)	$0
Subtotal - Tied Funding Programs		**($30,000)**	**$0**	**($30,000)**	**$0**
TOTAL Corporate & Financial Services	***Surplus***	**$1,552,095**	**$2,780,530**	**($1,228,435)**	**$3,203,931**

The unfavourable variance is mainly due the timing of the Indigenous Council Funding Program (ICFP) grant funding. This is partially offset by favourable variances for wages and travel and lower expenditure to date for Information Technology projects.

Year to Date September 2026

Net Operating Results by Program

Community Services

Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
General Events	*Deficit*	($17,619)	$100,000	($117,619)	$0
Kowanyama Rodeo	*Deficit*	($66,470)	$0	($66,470)	$0
Childrens Christmas Party	*Surplus*	$10,000	$0	$10,000	$0
Centrelink	*Deficit*	($64)	($147)	$83	$86
Community Bus	*Deficit*	($985)	($15,110)	$14,125	($60,094)
Mp Sport & Rec Facility	*Deficit*	($28,723)	($44,697)	$15,974	($178,207)
Men's Shed	*Surplus*	$0	($26,107)	$26,107	($104,090)
Post Office	*Deficit*	($26,757)	($54,052)	$27,295	($214,029)
NAIDOC	*Surplus*	$10,484	($20,000)	$30,484	($20,000)
Hcp/Medicare Payments For Aged Care	*Surplus*	$6,925	$4,526	$2,399	$18,681
Meals On Wheels (MOW)	*Surplus*	$2,458	$3	$2,455	$0
Aged Care CHSP	*Deficit*	($7,297)	$19,313	($26,610)	$79,178
Aged Care Rent	*Surplus*	$1,160	$2,499	($1,339)	$10,000
Subtotal - Untied Funding Programs		**($116,888)**	**($33,772)**	**($83,116)**	**($468,475)**
Tied Funding Programs					
IAS RIBS	*Surplus*	$2,728	$45,312	($42,584)	($0)
Dept Of Emergency Services	*Deficit*	($1,200)	($3,498)	$2,298	$0
DETE Childcare	*Surplus*	$29,696	$35,125	($5,429)	($9,149)
DETE Vacation Care	*Surplus*	$0	($4,088)	$4,088	($16,255)
Child Care Hub Establishment	*Surplus*	$0	$40,453	($40,453)	($0)
Get Ready Queensland	*Surplus*	$0	$0	$0	$0
NIAA Kowanyama Playgroup	*Surplus*	$36,487	$34,732	$1,755	$0
IAS Sport & Rec	*Deficit*	($32,914)	$21,238	($54,152)	$0
Deadly Active Sport & Rec Program	*Deficit*	($74,492)	$36,859	($111,351)	($0)
Kowanyama Men's Shed Operating Grant	*Deficit*	($26,433)	$0	($26,433)	$0
Doha Njcp 279	*Surplus*	$301,515	$134,596	$166,919	($108,945)
Support At Home Thin Markets	*Surplus*	$0	$0	$0	$0
Womans Shelter	*Deficit*	($43,868)	($688)	($43,180)	($0)
Women's Meeting Place	*Surplus*	$32,051	($22,941)	$54,992	($89,198)
Queensland Community Support Scheme (Qcss)	*Surplus*	$0	($45)	$45	$0
Chde Financial Emergency Relief Program	*Surplus*	$10,133	$7,504	$2,629	$0
Community Child Care Fund Restricted Program Expansion (CCCFR)	*Surplus*	$0	$31,470	($31,470)	$62,940
Chde - Disaster Emergency Relief	*Surplus*	$0	$0	$0	$0
Our Learning Our Way	*Surplus*	$0	($19,998)	$19,998	($80,000)
Growing Indigenous Knowledge Centre	*Deficit*	($37,505)	$0	($37,505)	$0
The Future Is In Your Hands	*Surplus*	$58,486	$0	$58,486	$0
Get Ready Kowie Kids (Frrr)	*Surplus*	$0	$0	$0	$0
Subtotal - Tied Funding Programs		**$254,683**	**$336,031**	**($81,348)**	**($240,609)**
TOTAL Community Services & Cultural Heritage	***Surplus***	**$137,795**	**$302,259**	**($164,464)**	**($709,084)**

The events program is overspent, expenditure and revenue is currently being reviewed. Other untied funding variances are mainly due to lower salaries and wages to date. The Tied Funding Program variances are predominantly due to the timing of funding received and are monitored based on the period of the funding agreement which can span multiple years.

Year to Date September 2026

Net Operating Results by Program

Roads, Infrastructure & Essential Services

Net Operating Results by Program		Actual YTD	Current Budget YTD	Variance to Current Budget	Full Year Current Budget
Untied Funding Programs					
Council Houses / Buildings	*Deficit*	($1,301,716)	($1,570,821)	$269,105	($6,280,943)
Building/ Carpenters	*Deficit*	($163,095)	($226,463)	$63,368	($898,664)
Electrician	*Deficit*	($32,599)	($29,087)	($3,512)	($115,286)
Essential Services	*Deficit*	($364,987)	($471,224)	$106,237	($1,882,121)
Parks & Gardens	*Deficit*	($165,199)	($272,904)	$107,705	($1,086,056)
Roads	*Deficit*	($81,958)	($102,996)	$21,038	$62,634
Workshop	*Deficit*	($82,715)	($60,498)	($22,217)	($242,000)
Swimming Pool	*Deficit*	($18,009)	($73,284)	$55,275	($292,650)
Heavy Plant	*Deficit*	($25,431)	$233,010	($258,441)	$932,000
Road Contractors Camp	*Deficit*	($72,880)	$26,388	($99,268)	$105,500
Airport	*Deficit*	($81,296)	($27,337)	($53,959)	($106,546)
Batching Plant	*Deficit*	($34,458)	$168,699	($203,157)	$674,750
QBuild Upgrade Program	*Surplus*	$91,317	$146,280	($54,963)	$585,120
QBuild R&M Program	*Surplus*	$45,111	$227,574	($182,463)	$910,283
Subtotal - Untied Programs		**($2,287,916)**	**($2,032,663)**	**($255,253)**	**($7,633,978)**
Tied Funding Programs					
Enhancing Local Government Biosecurity Capacity (ELGBC)	*Surplus*	$0	($8,346)	$8,346	($23,400)
Qld Health Public Health	*Deficit*	($78,282)	($62,153)	($16,129)	($246,428)
Community Toolbox	*Surplus*	$0	$0	$0	($10,571)
Ranger Capability Building - Dept Of Agriculture, Water & The Enviro	*Surplus*	$0	$0	$0	$0
Gulf Savannah NRM - Weed Management & Monitoring	*Surplus*	$20,000	$0	$20,000	$0
Indigenous Rangers	*Surplus*	$341,640	$241,925	$99,715	$111,909
Land & Sea Women Rangers Program	*Surplus*	$65,171	$75,934	($10,763)	$0
Subtotal - Tied Funding Programs		**$348,528**	**$247,360**	**$101,168**	**($168,490)**
TOTAL Road, Infrastructure & Essential Services	***Deficit***	**($1,939,388)**	**($1,785,303)**	**($154,085)**	**($7,802,468)**

Untied funding unfavourable variances arose for Heavy Plant ($258k) mainly due to lower recoveries than budgeted, Batching Plant $203k due to timing of capital works and QBuild programs ($237k) mainly due to lower volumes of work completed to date and timing of upgrades . These are partially offset by favourable variances for Council Houses & Buildings $269k which is due to lower depreciation and repairs and maintenance to date in additon to lower wages acros a number of departments. The Tied Funding Program variances are predominantly due to the timing of funding received and are monitored based on the period of the funding agreement which can span multiple years.

TOTAL NET OPERATING RESULT	***Deficit***	**($166,454)**	**($366,915)**	**$200,461**	**($12,483,242)**
Capital	*Surplus*	$8,590,307	$2,946,500	$8,590,307	$2,946,500
TOTAL NET CAPITAL RESULT	***Surplus***	**$8,590,307**	**$2,946,500**	**$8,590,307**	**$2,946,500**
TOTAL NET RESULT	***Surplus***	**$8,423,853**	**$2,579,585**	**$8,790,768**	**($9,536,742)**

CAPITAL PROJECTS SCHEDULE as at 30/09/2026

	PROJECT BUDGET				GRANT FUNDING			EXPENDITURE				
Project	Project Funding - Grant	Project Funding - Grant (variations)	Project Funding - COF	Project Total Budget	Grants Received upto 30/6/26	Grants Received 2026/27	Grants balance not yet received	Expenditure to 30/6/26	Expenditure 2026/27	Commitments 2026/27	Total project expenditure including commitments to 30/09/2026	Remaining Budget available as at 30/09/2026
	a	b	c	d = (a + b +c)	e	f	g = (a + b - e -f)	h	i	j	k = (h + i + j)	l = (d - k)
Remote Housing Program - round 1	2,139,037	485	0	2,139,522	2,160,428	0	(20,905)	2,139,522	0	0	2,139,522	0
Remote Housing Program - round 2	4,515,679		0	4,515,679	4,064,111	0	451,568	3,793,099	0	0	3,793,099	722,580
Subdivision Stage 1B	3,051,953		0	3,051,953	2,746,758	0	305,195	3,372,059	13,355	0	3,385,414	(333,460)
Women's Meeting Place Stage 1	313,000		0	313,000	313,000	0	0	284,865	0	0	284,865	28,135
Cultural Collection / Cyclone Vault	100,000		0	100,000	100,540	0	(540)	97,929	0	0	97,929	2,071
Kowanyama Hub Project	55,000		5,400	60,400	55,000	0	0	48,376	0	0	48,376	12,024
Multi Purpose Centre and Pool and Recreation Area Upgrades (MIIFF)	415,000		0	415,000	207,500	0	207,500	0	0	390,373	390,373	24,627
W4Q 24-27 Kasc Welcome Sign	95,000	(39,264)	0	55,737	47,500	0	8,237	55,737	0	0	55,737	0
W4Q 24-27 Cyclone Resilient Musuem Vault	465,000	(169,944)	0	295,056	232,500	0	62,556	0	0	295,056	295,056	0
W4Q 24-27 Kasc Administration Building Upgrades	1,500,000	250,509	0	1,750,509	750,000	0	1,000,509	1,750,509	0	0	1,750,509	0
W4Q 24-27 Kasc Staff Housing Upgrades	500,000	(41,302)	0	458,698	250,000	0	208,698	168,557	0	290,142	458,698	(0)
Remote Airstrip Upgrade Program (RAUP) Round 10	1,443,440		0	1,443,440	962,294	0	481,146	1,441,610	2,880	0	1,444,490	(1,050)
Five, Four Bed Detached Houses On Lot 81 (Schedule 2)	3,666,562		0	3,666,562	1,099,969	0	2,566,593	240,588	40,117	926,784	1,207,489	2,459,073
Four, Four Bed & 1 Six Bed Detached Houses On Lot 81 (Schedule 3)	4,147,584		0	4,147,584	1,244,275	0	2,903,309	0	0	0	0	4,147,584
Three, Four Bed & Two, Five Bed Detached Houses On Lot 81 (Schedule 4)	4,147,264		0	4,147,264	1,244,179	0	2,903,085	0	0	0	0	4,147,264
Three, Four Bed & Two, Five Bed Detached Houses On Lot 81 (Schedule 5)	3,371,655		0	3,371,655	1,011,497	0	2,360,158	0	0	0	0	3,371,655
Extensions To Four Detached Houses (Schedule 6)	3,000,000		0	3,000,000	900,000	0	2,100,000	0	0	0	0	3,000,000
People Orientated Design costs re new housing	260,229			260,229	0	0	260,229	251,834	0	8,395	260,229	0
Kowanyama Staff Housing Upgrades Lggsp 2024-28	1,069,122			1,069,122	320,737	0	748,385	556,210	184,000	414,000	1,154,210	(85,088)
Aerodrome Rehabilitation Upgrade KASC.0073.2425	7,950,275			7,950,275	3,250,803	0	4,699,472	3,316,128	14,513	984,288	4,314,929	3,635,346
Kowanyama Hub DRF Project KASC.0082.2526	8,203,500		911,500	9,115,000	2,461,050	0	5,742,450	110,328	124,925	394,515	629,768	8,485,232
Indegnous Cape Communities Economic Development Fund	140,531			140,531	140,531	0	0	0	0	105,504	105,504	35,027
Kowanyama Security Upgrades CCTV	382,822		500,000	882,822	0	0	382,822	0	290,192	393,691	683,884	198,938
QRA REPA Topsy Rd KASC.0051.2324	4,819,777		0	4,819,777	4,479,866	339,911	(0)	4,819,777	0	0	4,819,777	0
QRA REPA South Mitchell Rd KASC.0054.2324	2,842,169		0	2,842,169	2,027,786	814,383	0	2,842,169	0	0	2,842,169	0
QRA REPA Kowanyumvl Rd KASC.0055.2324	4,021,934		0	4,021,934	3,838,440	183,494	(0)	4,021,934	0	0	4,021,934	0
REPA Pormpuraaw Road (Mitchell River - Alice River) KASC.0056.2324	7,475,041		0	7,475,041	7,058,747	416,293	(0)	7,475,041	0	0	7,475,041	0
Magnificent Creek Bank Fortification section 1 KASC.0033.2122	1,243,444		0	1,243,444	1,119,099	0	124,344	1,243,444	0	0	1,243,444	0
Qra Kasc.0038.2122 Town Sts	1,968,254		0	1,968,254	1,102,208	0	866,046	1,968,254	587,529	0	2,555,783	(587,529)
QRA DRFA Frmp Wp3 Round 2 KASC.0067.2122	690,000			690,000	544,493	76,507	69,000	690,000	0	0	690,000	0
QRA REPA Sealed Rds KASC.0068.2324	1,452,658			1,452,658	676,927	0	775,730	1,452,658	(371,734)	0	1,080,924	371,734
QRA 23-24 Betterment Sealed Roads KASC.0072.2324	1,299,132			1,299,132	1,169,218	0	129,913	1,299,132	0	0	1,299,132	0
DRFA Sealed Roads 2024_25 KASC.0077.2425	1,443,914			1,443,914	759,351	0	684,563	1,443,914	128,553	0	1,572,467	(128,553)
DRFA REPA Unsealed Roads 2024_25 KASC.0076.2425	3,506,560			3,506,560	3,204,085	302,475	0	3,506,560	0	0	3,506,560	0
QRA REPA KASC.0032 Town Sts	4,288,667		0	4,288,667	3,357,431	0	931,236	3,837,331	(429,408)	0	3,407,922	880,744
Magnificent Creek Bank Fortification Kasc.0036.2122	492,788		0	492,788	324,296	92,751	75,741	404,447	42,898	91,028	538,373	(45,585)
Flood Mitigation Catchment A Swale Drain KASC.0034.2122	19,380		0	19,380	17,442	452,158	(450,220)	532,678	0	0	532,678	(513,298)
Magnificent Creek Bank Fortification section 2 KASC.0035.2122	779,663		0	779,663	233,899	338,585	207,178	572,484	101,555	133,560	807,599	(27,936)
DRFA Flood Risk Management Program KASC.0042.2122	166,750		0	166,750	92,299	0	74,451	92,299	0	98,597	190,896	(24,146)
Qra REPA Rural Kasc.0041.2223	7,023,010		0	7,023,010	7,023,010	0	(0)	7,199,221	0	0	7,199,221	(176,211)
DRFA REPA KASC.0045.2223	910,643		0	910,643	1,300,437	0	(389,794)	1,113,740	0	0	1,113,740	(203,097)
DRFA REPA Kasc.0044.2223	1,480,896		0	1,480,896	744,346	0	736,550	1,180,896	111,989	0	1,292,885	188,011
DRFA REPA Town Sts Kasc.0043.2223	2,726,203		0	2,726,203	1,784,652	0	941,550	3,073,366	(211,383)	0	2,861,983	(135,780)
DRFA REPA & Betterment Kowanyama St KASC.0047.2223	2,074,388		0	2,074,388	1,567,054	507,333	0	1,875,489	0	0	1,875,489	198,899
DRFA REPA & Betterment Carrington St KASC.0048.2223	1,800,337		0	1,800,337	1,370,370	429,967	0	1,759,603	0	0	1,759,603	40,734
QRA REPA Pormpuraaw Rd KASC.0053.2324	6,035,855		0	6,035,855	5,258,009	388,729	389,116	6,159,042	0	0	6,159,042	(123,188)
QRA Accessible Roads			0	0	0	0	0	34,521	0	0	34,521	(34,521)
REPA Pormpuraaw Road (Alice River - Coleman River) KASC.0057.2324	8,760,919		0	8,760,919	8,439,350	321,568	(0)	9,262,044	0	0	9,262,044	(501,125)
QRA REPA South Mitchell Rd (Second Half) KASC.0061.2324	0			0	0	0	0	1,393,898	0	0	1,393,898	(1,393,898)
QRA REPA Sewer Treatment Plant Rd KASC.0062.2324	0			0	0	0	0	127,987	0	0	127,987	(127,987)
QRA REPA Inarjarmb Rd KASC.0063.2324	0			0	0	0	0	50,485	0	0	50,485	(50,485)
QRA REPA South Mitchell Road - Second Half KASC.0069.2324	1,398,109			1,398,109	1,244,425	153,684	0	17,183	0	0	17,183	1,380,926
QRA REPA Sewer Treatment Plant Road KASC.0070.2324	127,987			127,987	127,987	0	0	0	0	0	0	127,987
QRA REPA Inarjamb Road KASC.0071.2324	50,485			50,485	13,233	37,253	0	0	0	0	0	50,485
DRFA REPA Unsealed Roads 2024_25 KASC.0074.2425	830,315			830,315	719,958	130,357	(20,000)	964,696	0	0	964,696	(134,381)
Qra Emergency Works FY26	1,368,096			1,368,096	0	0	1,368,096	770,225	597,870	0	1,368,096	0
Qra Concrete And Stormwater Structures KASC.0080.2425L.Rec	4,944,071			4,944,071	1,483,221	0	3,460,850	70,298	162,106	3,904,940	4,137,344	806,727
Town Street Drainage And Pavement Improvements Kasc.0081.2526	273,249			273,249	0	81,975	191,274	0	7,378	0	7,378	265,871
Unsealed Roads SPA REPA 2526 KASC.0086.2526	9,187,817			9,187,817	0	2,756,345	6,431,472	120,342	202,976	0	323,318	8,864,499
Unsealed Roads SPB REPA 2526 KASC.0085.2526	13,361,440			13,361,440	0	4,008,432	9,353,008	59,141	193,202	0	252,343	13,109,097
Sealed Roads REPA2526 KASC.0083.2526	2,818,738			2,818,738	0	845,621	1,973,117	84,735	142,570	0	227,304	2,591,434
Qra Concrete And Stormwater Structures 2526	1,432,588			1,432,588	0	429,776	1,002,812	10,426	948	0	11,374	1,421,215
Repa Betterment 25-26 - Stabilisation Of Sealed Roads Draft 015799				0	0	0	0	0	828		828	(828)
REPA 2526 Unsealed Roads SPC KASC0087	9,380,343			9,380,343	0	2,814,103	6,566,240	0	0		0	9,380,343
Topsy Road Concrete Causeways	500,000		0	500,000	500,000	0	0	537,846	0	0	537,846	(37,846)
R2R - 2025/26 Works	251,890			251,890	0	0	251,890	200,745	35,510	0	236,255	15,635
R2R - 2026/27 Works	251,890			251,890	0	0	251,890	0	148,946		148,946	102,944
TIDS ATSI 2026/27	363,680			363,680	0	0	363,680	0	7,264		7,264	356,416
Fleet Renewals FY26			760,000	760,000	0	0	0	736,279	2,750	0	739,029	20,971
Fibre Upgrade - Store to Council Admin			200,000	200,000	0	0	0	0		0	0	200,000
Electronic Key Locking Cabinet			50,000	50,000	0	0	0	0		0	0	50,000
Staff Housing			750,000	750,000	0	0	0	0		0	0	750,000
Asset Management Reserve - Renewals program	0		1,894,237	1,894,237	0	0	0	691,585	103,523	579,241	1,374,350	519,887
Electronic Access Control (Door Locks)			300,000	300,000	0	0	0	48,411		44,800	93,211	206,789
Fibre Upgrade - Store to Council Admin			50,000	50,000	0	0	0	0			0	50,000
Purchase Store Ventilation			110,000	110,000	0	0	0	0	96,900	0	96,900	13,100
Purchase Store Fuel Bowser			35,000	35,000	0	0	0	0		30,170	30,170	4,830
Fuel Tank WH&S Upgrades			100,000	100,000	0	0	0	0			0	100,000
Fleet Renewals FY27			500,000	500,000	0	0	0	0	244,946		244,946	255,054
Aged Care Fire System			100,000	100,000	0	0	0	0			0	100,000
Aged Care Gate			100,000	100,000	0	0	0	0		37,690	37,690	62,310
IKC Archive Security Upgrade			240,000	240,000	0	0	0	0		198,200	198,200	41,800
	164,795,730	485	6,606,137	171,402,352	85,144,310	15,921,703	63,730,202	91,371,675	2,577,696	9,320,974	103,270,344	68,132,008

Kowanyama Aboriginal Shire Council

Statement of Financial Position

Year to Date September 2026	Prior to end of year adjustments			
Current Assets	26/27	**Current Liabilities**		
Cash At Bank & Onhand	43,726,094	Trade Creditors	-	1,835,188
Self Insurance Reserve	-	Accrued Expenses	-	1,119,534
Trade & Other Receivables	1,291,814	Income Received in Advance		
Provision For Doubtful Debts	- 115,532	Payroll & Other Creditors	-	4,327
Inventories	2,435,191	Loan Liability	-	114,901
GST Receivable	- 1,130,285	Provisions	-	797,928
Accrued Income / Payments in advance	761,221	Contract & Lease Liabilities	-	94,088
TOTAL CURRENT ASSETS	**46,968,503**	**TOTAL CURRENT LIAB**	-	3,965,967
		Non-Current Liabilities		
Non-Current Assets				
Finance Leases	6,852,271	Loan Liability	-	656,281
Prepaid Pastoral Leases	147,558	Provisions	-	2,671,555
Security Deposits	17,500	Lease Liability	-	404,529
Property, Plant & Equipment (at written down value)		**TOTAL NC LIABILITIES**	-	3,732,364
Buildings	35,784,486			
Residential Housing	52,427,428	**TOTAL LIABILITIES**	-	7,698,331
Plant & Equipment	741,707			
Motor Vehicles	2,611,482	**TOTAL NET ASSETS**		**269,363,331**
Furniture & Fittings	21,126			
Roads, drainage, culverts	77,490,030	**Equity**		
Water	7,311,992			
Sewerage	10,254,440	Asset Revaluation Reserve		122,594,759
Other Infrastructure	10,285,995	Retained Earnings		146,768,573
Works in Progress	25,698,624	**TOTAL EQUITY**		**269,363,331**
Right of Use Asset	448,520			
TOTAL NON-CURRENT ASSETS	**230,093,159**			-
TOTAL ASSETS	**277,061,662**			

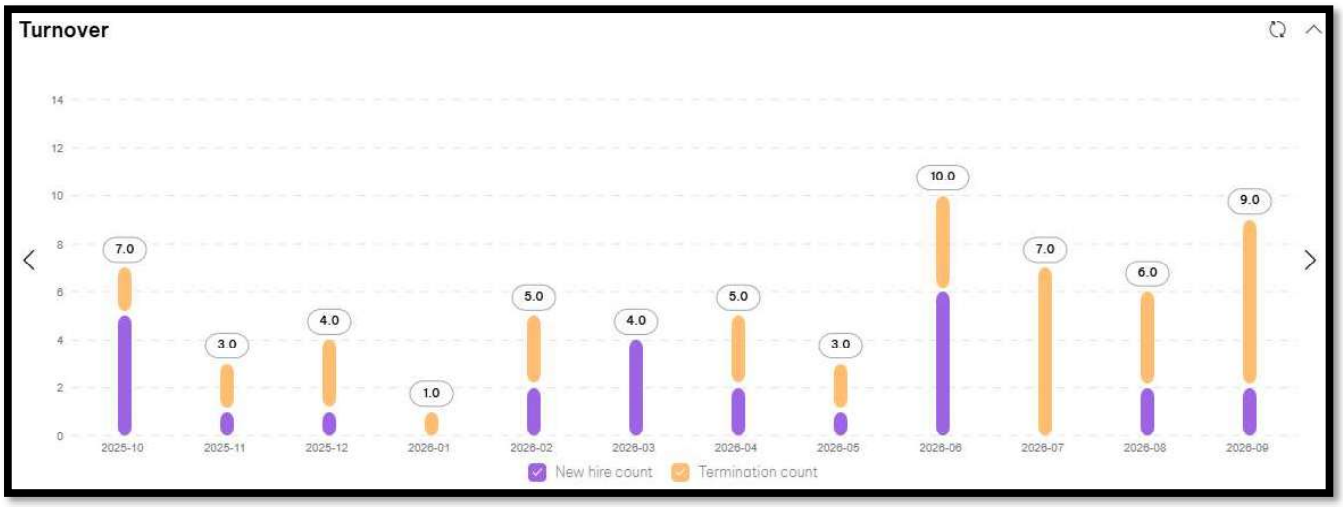
Cash Position		
Total Cash At Bank & Onhand	$	43,726,094
Tied Funds - Quarantined Operating	$	3,238,621
Tied Funds - Quarantined Capital	$	9,578,306
Tied Funds - Self-Insurance Reserve	$	2,500,000
Operating Funds remaining	$	28,409,167

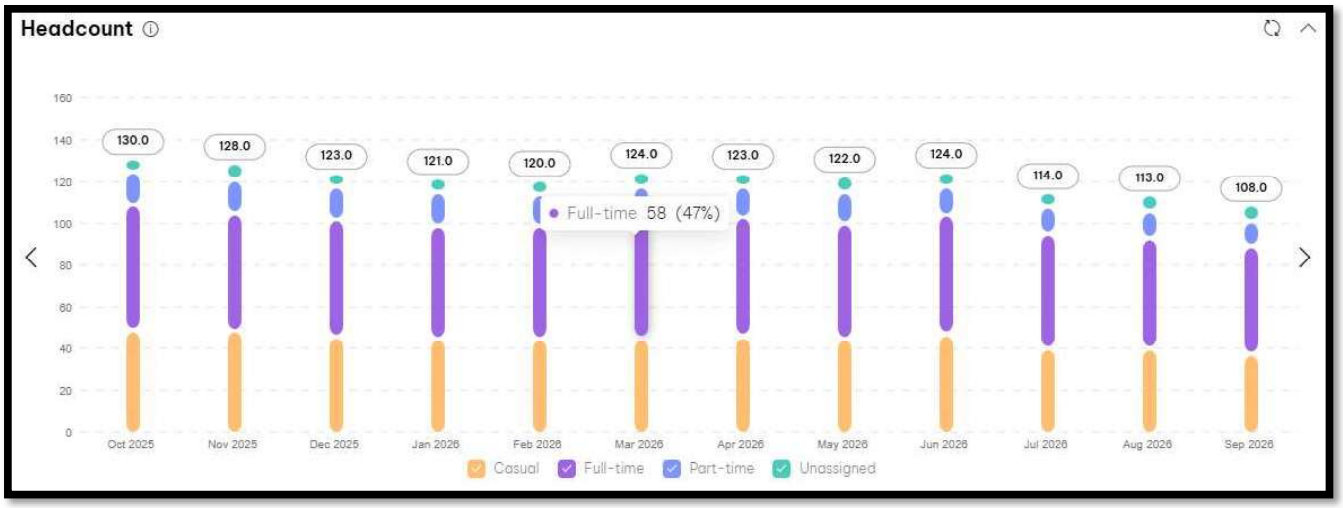
Financial Sustainability Goal - 6 Months	**Months**
Number of months covered - Statements	15.42
Number of months covered - Capital Grants Awaiting	11.53
Estimated Monthly Expenditure	
Payroll - Budget	*$1,096,954*
Materials and Services - Prior Year Actuals	*$1,366,626*
Total per month	*$2,463,580*

Ageing	Trade Debtors & Other Receivables	Trade Creditors (Payables)
Current	$ 805,611	$ 744,056
30 Days	$ 127,958	$ 777,711
60 Days	$ 242,019	$ 103,880
90+ Days	$ 116,226	$ 209,541
Total	**$ 1,291,814**	**$ 1,835,188**

3.1.c - Information Report

Title:	HR Monthly Information Report
Author:	A/Manager Human Resources
Meeting Date:	27 October 2026





Recruitment

Position Title	Recruitment Process Stage
Administration Officer Traineeship	On Hold – Applicants received however unable to make contact. Once Administrator role recruited look to readvertise.
Early Years Place Coordinator	On Hold – No suitable applicants received. EMCS reviewing role
Aged Care Support Worker	Recruiting – Multiple roles being recruited. Candidates commenced and others awaiting checks. Still advertising
Radio Announcer	On Hold – No suitable applicants received. To be reviewed. No further instructions receiveved.
Ranger Coordinator	Recruiting.
Station Hands Officer	On hold – Interviews conducted, RISE working with applicant to obtain personal documents for Criminal History Check. Reminded RISE to check in on applicants. Followed up with RISE in July and Aug on multiple occasions. Roles on HOLD until co-ordinator is recruited
Manager Community Services and Events	Actively Recruiting. Interviews held in August. FIFO Model. Based in Cairns due to housing. Interviews continuing in OCT.
Manager Child & Youth Engagement	FIFO Model. Based in Cairns due to housing. Interviews held, continuing in OCT
Centrelink Officer	Recruiting – Interviews to be conducted however was being held off due to the Service Provider (Centrelink) IT equipment failures. EMCS working on this.
Ranger (Male)	Recruiting on HOLD until Co-ordinator position filled.
Manager Town Services	Recruiting to go out again as no interest last advertised.
Cleaner	Recruiting – Police Check Stage. Waiting on applicants to complete.
Building Services Manager	Temp contract offered and started in Sept. Recruitment to begin for Full-Time manager through agency.
Post Office Assistant Manager	With recruitment agency. ON HOLD until Manager starts.
Post Office Manager	With recruitment agency. Interviews have begun.
Chief Executive Officer	With recruitment agency.
Women's Shelter Workers	Recruiting
Payroll Officer	Temp via agency – recruitment ON HOLD

Current Workers Compensation Claims

- 1 claims

4.3.2.a - Agenda Report

Title:	Policy and Procedure
Author:	Governance Officer
Meeting Date:	27 October 2026

Resolution: That Council adopts the:

- Revised statutory Model Meeting Procedures and Standing Orders for Local Government Meetings issued by the Department of Local Government, Water and Volunteers in July 2026.

Resolution: That Council adopts the:

- KASC-STRAT-041 CCTV and Surveillance Strategic Policy

Summary:

1. Best practice standing orders

The July version reduces the document from 23 to 15 pages and substantially revises the interest and conduct provisions. It replaces "prescribed" and "declarable" conflicts with separate procedures for material personal interests and real or perceived conflicts of interest.

Material personal interests generally require disclosure and withdrawal unless ministerial approval applies, while other conflicts are managed by the councillor through disclosure and an explanation of their proposed management, rather than a decision by eligible councillors permitting participation.

It also updates minute-recording and quorum provisions, including allowing participation to maintain a quorum for an ordinary conflict of interest. The detailed suspected conduct-breach procedure and the rule escalating three unsuitable-conduct orders within 12 months are removed. Refusal to leave a meeting is instead identified as misconduct requiring notification to the Independent Assessor. For alleged unsuitable conduct by the chairperson, July introduces a procedural motion requiring no seconder or debate, permits the chairperson to remain but not vote, resolves tied votes negatively, and requires a reprimand if the allegation is established. Related conduct-breach references are removed from agendas and closed-session grounds, alongside terminology, numbering and drafting changes.

2. Model meeting procedures

The July version reduces the document from 19 to 11 pages and replaces the March prescribed/declarable conflict framework with material personal interest and real or perceived conflict-of-interest procedures, including revised disclosure, participation and recording requirements. It removes the process under which eligible councillors determine another councillor's conflict and permission to participate and expressly recognises that withdrawal is not the only appropriate way to manage an ordinary conflict, including where participation is needed for a quorum. July also deletes the detailed suspected conduct-breach procedure and the three-orders escalation rule and treats refusal to comply with an order to leave as misconduct requiring referral to the Independent Assessor. The chairperson-conduct procedure now requires no seconder, allows the chairperson to remain in the chair without voting, treats a tie as defeating the motion, and makes a reprimand mandatory if unsuitable conduct is established. Quorum procedures are shortened, while closed-meeting provisions remove the conduct-breach investigation ground, prohibit closure without a quorum, and refer expressly to audio or audiovisual attendance.

3. KASC-STRAT-041 CCTV and Surveillance Policy – amended

The tracked-change revisions have substantially modernised and strengthened the CCTV and Surveillance Strategic Policy by clearly separating strategic policy requirements from operational procedures, expanding its application to fixed, mobile, body-worn and vehicle-mounted surveillance, and establishing clearer definitions, responsibilities and approved purposes for CCTV use. The revisions also introduce stronger governance safeguards based on lawfulness, proportionality, transparency, accountability and privacy protection, while expressly addressing human rights, access and disclosure controls, staff training, periodic reviews, audits, complaints, privacy incidents and consequences for non-compliance. Overall, the changes provide Council with a clearer, more contemporary and defensible framework for ensuring surveillance is justified, appropriately controlled and compliant with relevant Queensland legislation.

Attachment A: Standing Orders (July 2026)

Best practice example standing orders for council and standing committee meetings

July 2026

Date	Version number	Officer's Name	Approved
10 November 2022	O04	P Cameron	Director G&C
30 November 2023	005	P Cameron	Director G&C
22 January 2024	006	P Cameron	Director G&C
12 February 2024	007	P Cameron	Director G&C
14 March 2024	008	P Cameron	Director G&C
26 July 2024	009	P Cameron	Director G&C
7 Nov 2025	010	P Cameron Review for Bill Amendments	Director G&C
12 Feb 2026	011	P Cameron Review Bill Amendments	Director G&C
25 June 2026	012	P Cameron Review Bill Amendments Assent and Proclamation	Director G&C

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Intent

To help local governments, the Department of Local Government, Water and Volunteers (DLGWV) provides best practice standing orders that local governments may adopt to provide written rules for the orderly conduct of council meetings.

These best practice standing orders incorporate the **model meeting procedures** (MMP) that deal with matters during council meetings that must be followed under the *Local Government Act 2009* (LGA), including the DLGWV MMP and the meeting provisions in the Local Government Regulation 2012 (LGR). Local governments can revise their standing orders to incorporate the MMP or adopt the MMP.

The text in blue offers instructional and contextual information to assist with the use of this document. It is not necessary for this to be included in the standing orders.

1. Standing orders

1.1. These standing orders apply to council meetings including standing committee meetings. These standing orders do not apply to meetings of the audit committee.
1.2. A section of these standing orders may be suspended by a vote at any meeting of the local government except those sections that are mandatory under the MMP. A separate vote is required for each suspension and must describe the application and duration of each suspension.
1.3. Where a matter arises at the council meeting that is not provided for in these standing orders, the matter will be determined by vote of the council on a motion which may be put to the meeting without notice but otherwise conforming with these standing orders.

Procedures for meetings of local government

2. Procedure for the Chairperson

This section applies to council meetings, and local government standing committee meetings. This section does not apply to Brisbane City Council where the Chair of Council, elected by councillors, presides over each Brisbane City Council meeting.

Section 12(4) of the LGA provides that the mayor is the chairperson of council meetings, and any committee meetings for which the mayor is appointed as chairperson, with responsibility for leading and managing council meetings.

The mayor may delegate this responsibility to another councillor to perform, section 12(5) of the LGA including when the mayor is absent or temporarily incapacitated. Section 165 of the LGA provides that, the deputy mayor acts for the mayor during any absence or temporary incapacity or when the office of mayor is vacant.

2.1. The mayor is the chairperson of council meetings and any committee meetings for which the mayor has been appointed as chairperson.
2.2. If the mayor is absent from a council meeting, the meeting will be chaired by the councillor to whom the mayor has delegated their responsibility to chair the meeting.
2.3. If the mayor is absent or unavailable to chair a council meeting, and has not delegated another councillor to do so, the deputy mayor will be the chairperson.
2.4. If the office of mayor becomes vacant the deputy mayor acts as mayor and chairperson of the council meetings
2.5. If the mayor and the deputy mayor are both prevented from chairing the meeting because of absence or temporary incapacitation, and no other councillor has been delegated the responsibility, the council may by resolution appoint one of the councillors present at the meeting to act as chairperson for the duration of the meeting.

2.6. The local government may appoint the chairperson for a standing committee. This chairperson will preside over meetings of the committee. The mayor is a member of each standing committee but not necessarily the chairperson unless the mayor has been appointed as chairperson of the committee.
2.7. If the chairperson of a committee is absent or unavailable to chair, another councillor who is chosen by the councillors present, will be chairperson of the committee meeting.
2.8. Before proceeding with the business of the council meeting, the chairperson at the meeting will undertake the acknowledgement and/or greetings deemed appropriate by the local government.

Note: *The provision for the mayor to delegate the responsibility to be chairperson to another councillor caters for the possibility that the mayor will not be the chairperson of a particular council meeting because the mayor has, for example, a conflict of interest in a matter, or will be absent or incapacitated for that meeting. Upon the mayor's return to the meeting the mayor or deputy mayor (whichever is relevant) can resume their role as chairperson.*

3. Order of business

3.1. The order of business will be determined by resolution of the council from time to time. The order of business may be altered for a particular meeting where the councillors at that meeting pass a procedural motion to that effect. A motion to alter the order of business may be moved without notice.
3.2. Unless otherwise altered, the order of business will be as follows:
- attendance
- apologies and granting of leaves of absence
- confirmation of previous minutes
- business arising out of previous meeting reports, financial statements reports
- officers' reports.

Note*: The minutes of a previous meeting, whether an ordinary or a special meeting, not previously confirmed will be taken into consideration, at every ordinary meeting of the local government, so that the minutes may be confirmed. No discussion will be permitted about these minutes except with respect to their accuracy as a record of the proceedings. Amendments to the minutes may be made prior to confirming the minutes. This must be done by moving a motion to amend the minutes that must be voted on and carried. Once the minutes are confirmed by resolution of the meeting they cannot be changed. All councillors present at the meeting can vote to confirm the minutes including those who were absent at the previous meeting and those who had a conflict of interest or a material personal interest at the previous meeting. If the council needs to make a correction to the confirmed minutes, that can be done by passing a new motion that states what the correction is, but the original minutes remain as they are recorded.*

4. Agendas

4.1 The agenda may contain:
- notice of meeting
- proposed corrections to draft minutes of the previous meeting (if relevant)
- adoption of the minutes of the previous meeting
- business which the mayor wishes to have considered at that meeting without notice
- matters of which notice has been given
- committees' reports referred to the meeting by the chief executive officer (CEO)
- officers' reports referred to the meeting by the CEO
- deputations and delegations from the community that are approved to attend

4.2 Business not on the agenda, or not arising from the agenda, will not be considered at any council meeting unless permission for that purpose is given by the councillors at the meeting. Business must follow the adopted terms of reference for each committee.

4.3 The notice of the meeting and the agenda must be given to each councillor at least two days before the meeting and in the case of Indigenous regional councillors, being Torres Strait Regional Council and Northern Peninsula Area Regional Council, at least four days prior to the meeting, unless it is impracticable to give the notice before that time.

4.4 The agenda for the council must be made publicly available by 5pm on the business day after the notice of meeting is given to the councillors. Any related reports, for the council meeting must also be included and available to the public when the agenda for the meeting is made publicly available, excluding confidential reports. If the related report is made available to councillors or committee members during the period starting immediately after notice of the meeting is given and ending immediately before the meeting is held, then these reports must be made available to the public as soon as practicable after it is made available to the councillors or committee members.

5. Quorum

5.1 A quorum of a local government is a majority of its councillors. However, if the number of councillors is an even number one half of the number is a quorum.

5.2 If a quorum is not present within 15 minutes after the time set for the meeting to begin, it may be adjourned to a later hour or a later day within 14 days after the day of the adjournment. The meeting may be adjourned by a majority of councillors present, or if only one councillor is present, then that councillor, or if no councillors are present then the CEO.

6. Petitions

6.1 Any petition presented to a meeting of the local government will:

- be in legible writing or typewritten and contain a minimum of 10 signatures
- include the name and contact details of the principal petitioner (i.e., the key contact)
- include the postcode of all petitioners, and
- have the details of the specific request/matter appear on each page of the petition.

6.2 Where a councillor presents a petition to a meeting of the local government, no debate in relation to it will be allowed, and the only motion which may be moved is:

- that the petition be received, and
- referred to a committee or officer for consideration and a report to the council, or
- not be received because it is deemed invalid.

6.3 The council will respond to the principal petitioner in relation to all petitions deemed valid.

7. Deputations

7.1. A deputation wishing to attend and address a meeting of the local government will apply in writing to the CEO not less than seven business days before the meeting.

7.2. The CEO, on receiving an application for a deputation, will notify the chairperson who will determine whether the deputation may be heard. The CEO will inform the deputation of the determination in writing. Where it has been determined the deputation will be heard, a convenient time will be arranged for that purpose, and an appropriate time period allowed (e.g. 15 minutes).

7.3. For deputations comprising three or more persons, only three persons shall be at liberty to address the council meeting unless the councillors at the meeting determine otherwise by a vote. A deputation will be given adequate opportunity to explain the purpose of the deputation.

7.4. If a member of the deputation other than the appointed speakers attempts to address the council meeting, the chairperson may end the deputation.

7.5. The chairperson may end an address by a person in a deputation at any time where:

- the chairperson is satisfied that the purpose of the deputation has been sufficiently explained to the councillors at the meeting
- the time period allowed for a deputation has expired, or

- the person uses insulting or offensive language or is derogatory towards councillors or others.

7.6. Any person who is considered by the council or the chairperson to be inappropriately presenting may be directed by the chairperson to immediately withdraw from the meeting. Failure to comply with such a request may be considered an act of disorder.

7.7. The CEO is responsible for the deputation, including that the appointed speaker/s are notified in writing of developments or future actions as appropriate.

8. Public participation at meetings

8.1 A member of the public may take part in the proceeding of a meeting only when invited to do so by the chairperson.

8.2 In each council meeting, time may be required to permit members of the public to address the council on matters of public interest related to local government. An appropriate time period will be allowed (e.g. 15 minutes) and no more than three speakers shall be permitted to speak at one meeting. The right of any individual to address the council during this period will be at the absolute discretion of the council meeting chairperson.

8.3 If any address or comment is irrelevant, offensive, or unduly long, the chairperson may require the person to stop making the submission or comment.

8.4 For any matter arising from such an address, the council may take the following actions:

- refer the matter to a committee
- deal with the matter immediately
- place the matter on notice for discussion at a future meeting
- note the matter and take no further action.

8.5 Any person addressing the council will stand, act, and speak and make any remarks in respectful and courteous language.

8.6 Any person who is considered by the council or the chairperson to be inappropriately presenting may be directed by the chairperson to immediately withdraw from the meeting. Failure to comply with such a request may be considered an act of disorder.

9. Material Personal Interest

Councillors are ultimately responsible for informing a meeting of any material personal interest in matters to be discussed at a council or committee meeting, other than the matters in relation to which chapter 5B of the LGA or 5A of the COBA do not apply (as prescribed under section 150ED of the LGA or section 177A of the COBA).

9.1 A material personal interest is defined in section 150EE of the LGA and section 177B of the COBA.

9.2 Managing a material personal interest at a meeting — if a matter is to be discussed at a council meeting in which the councillor has a material personal interest; the councillor must—

- inform the meeting of the councillor's material personal interest in the matter; and
- leave the place where the meeting is being held, including any area set aside for the public, and stay away from the place while the matter is discussed and voted on, or
- ask the chairperson to defer the matter to allow the councillor the opportunity to apply to the Minister for local government for approval to participate in deciding the matter.
- In these circumstances, the matter may be deferred by resolution to a later meeting date.

Note: *Contravention of the requirements at subsection 9.2 is misconduct that could result in disciplinary action being taken against a councillor—see section 150L(1)(c)(iii) of the LGA.*
The councillor must not contravene subsection 9.2, including by voting on the matter, with an intention to gain a benefit or avoid a loss for the councillor or someone else – maximum penalty is 200 penalty units or 2 years imprisonment. If a councillor becomes aware that another councillor is engaging in

possible misconduct e.g. has a material personal interest in a matter and is participating in a decision at a meeting on that matter without the Minister's approval, the councillor or chief executive officer, must notify the Assessor of the information about the councillor's conduct. —see section 150R LGA.

However, the councillor does not contravene subsection 9.2 by taking part in the meeting, or being at the place where the meeting is being held, if the councillor is a person to whom approval is given in a signed notice by the Minister and the councillor complies with all conditions on which the approval is given. Section 150EI (4)-(6) LGA provides that the Minister for Local Government may, by signed notice give approval for a councillor who has a material personal interest in a matter, to participate in deciding a matter in a meeting including being present for the discussion and vote on the matter. The Minister may issue such an approval because the holding of the meeting would be obstructed without the approval or it appears to be in the interests of the local government area that approval be given; and the councillor complies with all conditions on which the approval is given.

The following information must be recorded in the minutes of the meeting or, if minutes are not required for the meeting, in another way prescribed by regulation—

- *the name of the councillor who has the material personal interest in a matter*
- *the nature of the material personal interest as described by the councillor*
- *whether the councillor took part in the meeting, or was at the place during the meeting, under an approval from the Minister.*

10. Conflict of Interest

Councillors are ultimately responsible for informing a meeting of any conflict of interest (real or perceived) in a matter to be discussed at a council or committee meeting. other than the matters to which chapter 5B of the LGA or 5A of the COBA do not apply (as prescribed under section 150ED of the LGA or section 177A of the COBA).

10.1 A conflict of interest is defined in section 150EF of the LGA and section 177C of the COBA. When managing a real or perceived conflict of interest, councillors must do so in a transparent and accountable way.

10.2 Managing a councillor's conflict of interest at a meeting —The councillor must:

- inform the meeting of the personal interests in the matter, and leave the meeting including any area for the public to view the meeting, or
- if the councillor participates in the meeting in relation to the matter, advise the meeting how the councillor intends to manage the real or perceived conflict.

10.3 If a quorum at the meeting cannot be formed because the councillor proposes to exclude themselves from the meeting to manage their conflict of interest, the councillor does not contravene the above provisions merely by participating and voting in the meeting in relation to the matter, if their attendance is required to form a quorum. However, the councillor must still advise the meeting how they intend to manage the conflict.

10.4 If a councillor has a conflict of interest in a matter, and proposes to exclude themself from the meeting, the chairperson may ask a councillor, if the councillor has considered another way to manage their conflict of interest.

10.5 If the councillor who was proposing to be excluded from the meeting is reconsidering their decision on whether to participate in the meeting, the councillor may consider the following in determining how they will manage the conflict of interest:

- 10.5.1 how their participation in the meeting may affect the public trust?
- 10.5.2 how close is their relationship to the related party if the conflict arises because of a related party?
- 10.5.3 how will the benefit or loss, the councillor or the related party stand to receive from the decision compared to others in the community?
- 10.5.4 does the councillor have skills, knowledge or expertise that might help make the best decision in the public interest?

Note: *Contravention of subsection 10.2 is misconduct that could result in disciplinary action being taken against a councillor—see section 150L(1)(c)(iii) of the LGA.*

To remove any doubt, non-participation in the meeting is not the only way the councillor may appropriately deal with the real conflict or perceived conflict in a transparent and accountable way.

If the councillor participates in the meeting; the following information must be recorded in the minutes of the meeting or, if minutes are not required for the meeting in another way prescribed by regulation:

- *the name of the councillor who has the real or perceived conflict*
- *the nature of the personal interests, as described by the councillor*
- *how the councillor dealt with the real conflict or perceived conflict*
- *if the councillor voted on the matter—how the councillor voted on the matter*
- *how the majority of councillors who voted at the meeting voted on the matter.*

11. Loss of quorum

11.1 There are several ways that councils and councillors may deal with a potential loss of quorum.

11.2 If a quorum is lost due to a majority of councillors present having advised of a conflict of interest or a material personal interest and leaving the place of the meeting, this will be managed as above in clauses 9 and 10.

11.3 Alternatively, the council may delegate the consideration and decision on the matter, as described in section 257 of the LGA or section 238 of the COBA, unless the matter cannot be delegated under subsection 3 of both sections, because an Act says it must be decided by resolution of the council. If the matter cannot be delegated, the council can:

- decide by resolution to defer the matter to a later meeting
- decide by resolution not to decide the matter and take no further action in relation to the matter unless the LGA or another Act provides that the council must decide the matter.

11.4 The council may by resolution delegate a power under section 257 of the LGA or section 238 of the COBA to:

- the mayor or CEO
- a standing committee, or joint committee of the local government
- the chairperson of a standing committee or joint standing committee of the local government (does not apply to Brisbane City Council)
- another local government for a joint government activity
- the Establishment and Coordination Committee (only applies to Brisbane City Council).

11.5 The council must not delegate a decision to an entity if the entity, or a majority being at least half of its members, has a material personal interest or conflict of interest in the matter.

12. Motion to be moved

12.1. A councillor is required to ‘move’ a motion and then another councillor is required to ‘second’ the motion.

12.2. When a motion has been moved and seconded, the chairperson will decide whether or not to accept the motion and then it will become subject to the control of the council and cannot be withdrawn without the consent of the council meeting.

12.3. Other councillors can propose amendments to the motion, which must be voted on before voting on the final motion:

- a motion brought before a meeting of the council in accordance with the LGA or these standing orders will be received and put to the meeting by the chairperson.

- the chairperson may require a motion or amendment to a motion to be stated in full or be in writing before permitting it to be received.
- the chairperson may refuse to accept a motion if it is not within the meeting's jurisdiction and rule a motion out of order if necessary. Any motion that is vague, proposes an unlawful action, is outside the scope of the meeting, is defamatory, vexatious or is unnecessary, may be ruled out of order.

12.4. The chairperson may call the motions in the order in which they appear on the agenda. Where no objection is raised to a motion being taken as a formal motion, and the motion is then seconded, the chairperson may put the motion to the vote without discussion and the vote can occur.

12.5. No more than one motion or one proposed amendment to a motion may be put before a meeting of a local government at any one time.

13. Absence of mover of motion

13.1 Where a councillor who has given notice of a motion is absent from the meeting of the local government at which the motion is to be considered, the motion may be:

- moved by another councillor at the meeting or
- deferred to the next meeting.

14. Motion to be seconded

14.1 A motion or an amendment to a motion will not be debated at a meeting of the local government until the motion or the amendment is seconded.

14.2 If the motion does not receive a seconder, it becomes a failed motion and cannot be debated or voted on.

14.3 Procedural motions are an exception to this rule and do not need to be seconded.

15. Amendment of motion

15.1 An amendment to a motion should maintain or further clarify the intent of the original motion and not contradict the motion.

15.2 Where an amendment to a motion is before a meeting of the local government, no other amendment to the motion will be considered until the first amendment has been voted on.

15.3 Where a motion is amended, the original motion cannot be re-introduced as a subsequent amendment to the first amended motion.

16. Speaking to motions and amendments

16.1 The mover of a motion or amendment will read it and state that it is moved and can speak to the motion before it is seconded.

16.2 The chairperson will manage the debate by allowing the councillor who proposed the motion the option of speaking first on the motion. The chairperson will then call on any other councillors who wish to speak against the motion and then alternatively for and against the motion as available, until all councillors who wish to speak have had the opportunity.

16.3 A councillor may make a request to the chairperson for further information before or after the motion or amendment is seconded.

16.4 The mover of a motion or amendment has the right to reply. Each councillor will speak no more than once to the same motion or same amendment except as a right of reply. Once the right of reply has been delivered the debate ends.

16.5 Each speaker will be restricted to not more than five minutes unless the chairperson rules otherwise.

16.6 Where two or more councillors indicate, they may wish to speak at the same time, the chairperson will determine who is entitled to priority.

16.7 In accordance with section 254H of the LGR or section 242H(2) of the City of Brisbane Regulation 2012(COBR), if a decision made at the council meeting is inconsistent with a recommendation or advice given to the council by an advisor, the minutes of the meeting must include a statement of the reasons for not adopting the recommendation or advice.

***Note**: If a report contains distinct recommendations, the decision of the council may be taken separately on each recommendation. If a decision by the meeting is against a recommendation in a report the minutes must give the reasons for the decision.*

17. Method of taking vote

17.1 The chairperson will call for all councillors in favour of the motion to indicate their support. The chairperson will then call for all councillors against the motion to indicate their objection.

17.1.1 A councillor abstaining from the vote, will be recorded as voting against the motion.

17.1.2 The chairperson will declare the result of the vote.

17.2 A councillor may call for a 'division' to ensure their objection to the motion is recorded in the minutes. If a division is taken, the minutes of the meeting will record the names of councillors voting in the affirmative and of those voting in the negative. The chairperson will declare the result of a vote or a division as soon as it has been determined.

17.3 Councillors have the right to request that their names and how they voted be recorded in the minutes if they request it when voting other than by division.

17.4 Except upon a motion to repeal or amend it, the resolution will not be discussed after the vote has been declared.

18. Withdrawing a motion

18.1 A motion or amendment may be withdrawn by the mover with the consent of the council, which will be without debate, and a councillor will not speak to the motion or amendment after the mover has been granted permission by the council meeting for its withdrawal.

19. Repealing or amending previous resolutions

19.1 A resolution of the council may not be amended or repealed unless notice of intention to propose the repeal or amendment of the resolution is given in accordance with the requirements of the legislation (five business days).

19.2 Councillors present at the meeting at which a motion to repeal or amend a resolution is moved may defer consideration of that motion. The deferral may not be longer than three months.

20. Procedural motions

20.1 A councillor at a meeting of the local government may during the debate on a matter at the meeting may move the following motions, as a procedural motion without the need for a seconder:

- that the question/motion be now put before the meeting
- that the motion or amendment now before the meeting be adjourned
- that the meeting proceeds to the next item of business
- that the question lie on the table
- a point of order
- a motion of dissent against the chairperson's decision
- that this report/document be tabled
- to suspend the rule requiring that [insert requirement]

- that the meeting stands adjourned.

20.2 A procedural motion that 'the question be put' may be moved and, where the procedural motion is carried, the chairperson will immediately 'put the question to the motion' or amendment to that motion under consideration. Where the procedural motion is lost, debate on the motion or amendment to that motion will resume.

20.3 A procedural motion that 'the motion or amendment now before the meeting be adjourned', may specify a time or date to which the debate will be adjourned. Where no date or time is specified:

- a further motion may be moved to specify a time or date; or
- the matter about which the debate is to be adjourned, will be included in the agenda for the next meeting.

20.4 Where a procedural motion that 'the meeting proceed to the next item' is carried, debate on the matter that is the subject of the motion will cease and may be considered again by the council on the giving of notice in accordance with the standing orders.

20.5 A procedural motion that 'the question lie on the table' will only be moved where the chairperson or a councillor requires additional information on the matter before the meeting (or the result of some other action of the council or person is required) before the matter may be concluded at the meeting. Where such a procedural motion is passed, the council will proceed with the next matter on the agenda.

20.6 A motion that 'the matter be taken from the table', may be moved at the meeting at which the procedural motion was carried or at any later meeting.

20.7 Any councillor may ask the chairperson to decide on a point of order where it is believed that another councillor:

- has failed to comply with proper procedures
- is in contravention of the legislation; or
- is beyond the jurisdiction of the council meeting.

Note: *Points of order cannot be used as a means of contradicting a statement made by the councillor speaking. Where a point of order is moved, consideration of the matter to which the motion was moved will be suspended. The chairperson will determine whether the point of order is upheld.*

20.8 Upon the question of order suddenly arising during the process of a debate, a councillor may raise a point of order, and then the councillor against whom the point of order is raised, will immediately cease speaking. Notwithstanding anything contained in these standing orders to the contrary, all questions or points of order at any time arising will, until decided, suspend the consideration and decision of every other question.

20.9 A councillor may move a motion of dissent in relation to a ruling of the chairperson on a point of order. Where such motion is moved, further consideration of any matter will be suspended until after a ruling is made. For example, where a motion of dissent is carried, the matter to which the ruling of the chairperson was made will proceed as though that ruling had not been made. Where the opposite ruling is made, that the matter was discharged as out of order, it will be restored to the agenda and be dealt with in the normal course of business.

20.10 The motion that 'a report/document be tabled' may be used by a councillor to introduce a report or other document to the meeting only if the report or other document is not otherwise protected under confidentiality or information privacy laws. On tabling the document, it ceases to be a confidential document and is available for public scrutiny.

20.11 A procedural motion 'to suspend the rule requiring that' may be made by any councillor in order to permit some action that otherwise would be prevented by a procedural rule. A motion to suspend a rule will specify the duration of the suspension.

20.12 A procedural motion that 'the meeting stands adjourned', may be moved by a councillor at the conclusion of debate on any matter on the agenda or at the conclusion of a councillor's time for speaking to the matter, and will be put without debate. Such a procedural motion will specify a time for the resumption of the meeting and on resumption of the meeting, the council meeting will continue with the business before the meeting at the point where it was discontinued on the adjournment.

21. Questions

21.1 At a council meeting, a councillor may ask a question for reply by another councillor or an officer regarding any matter under consideration at the meeting. The question is asked 'with permission of the chairperson' or 'a question put through the chair to. The chair who may or may not allow the question.

21.2 Questions will be asked categorically and without argument and no discussion will be permitted at the council meeting in relation to a reply or a refusal to reply to the question.

21.3 A councillor or officer to whom a question is asked without notice may request that the question be taken on notice for the next meeting.

21.4 A councillor who asks a question at a meeting, whether or not upon notice, will be deemed not to have spoken to the debate of the motion to which the question relates.

Meeting Conduct

22. Process for dealing with Unsuitable Meeting Conduct

The conduct of a councillor is unsuitable meeting conduct if the conduct happens during a council meeting and contravenes a behavioural standard of the **Code of Conduct for Councillors**. When dealing with an instance of unsuitable meeting conduct by a councillor in a meeting, the following procedures must be followed by the chairperson of the council meeting:

22.1 The chairperson must reasonably believe that unsuitable meeting conduct has been engaged in by a councillor during a meeting. The chairperson may consider the severity of the conduct and whether the councillor has been issued with any previous warnings for unsuitable meeting conduct. If the chairperson decides the conduct is of a serious nature or another warning is unwarranted, the chairperson can make an order in relation to the conduct under section 22.7 below.

22.2 If the chairperson decides unsuitable meeting conduct has occurred, but is of a less serious nature, the chairperson may request the councillor take remedial actions such as:

- ceasing and refraining from exhibiting the conduct
- apologising for their conduct
- withdrawing their comments.

22.3 If the councillor complies with the chairperson's request for remedial action, no further action is required.

22.4 If the councillor fails to comply with the chairperson's request for remedial action, the chairperson may warn the councillor that failing to comply with the request could result in an order of unsuitable meeting conduct being issued.

22.5 If the councillor complies with the chairperson's warning and request for remedial action, no further action is required.

22.6 If the councillor continues to fail to comply with the chairperson's request for remedial action or the chairperson decides a warning was not appropriate under 22.2, the chairperson may make one or more of the orders below:

- an order reprimanding the councillor for the conduct
- an order requiring the councillor to leave the meeting, including any area set aside for the public and stay out for the duration of the meeting.

22.7 If the councillor fails to comply with an order to leave and stay away from the meeting, the chairperson can issue an order that the councillor be removed from the meeting.

22.8 Contravention of an order to leave the meeting is misconduct under section 150L LGA.

22.9 Following the completion of the meeting, the chairperson must ensure the minutes record the information about unsuitable meeting conduct (see note below).

Note: *Details of any order issued must be recorded in the minutes of the meeting. If the councillor has refused to comply with an order issued to leave the meeting, these matters are misconduct, the council is required to notify the independent assessor (the Assessor) about the conduct. The local government's CEO is advised to ensure details of any order made is updated in the local government's councillor conduct register including the name of the councillor who engaged in unsuitable meeting conduct. Any councillor aggrieved with an order issued by the chairperson can move a motion of dissent.*

23. Process for dealing with Unsuitable Meeting Conduct by a Chairperson

23.1 If a councillor at the meeting reasonably believes that the conduct of the chairperson during the meeting is unsuitable meeting conduct, the councillor may raise the matter in the meeting by point of order.

23.2 The chairperson may take remedial action such as:

23.2.1 ceasing and refraining from exhibiting unsuitable meeting conduct, or

23.2.2 apologising for their conduct, or

23.2.3 withdrawing their comments.

23.3 If the chairperson does not take remedial action, the councillor may move a procedural motion that the chairperson has engaged in unsuitable meeting conduct (a seconder for the motion is not required and there will be no debate).

23.4 The councillors present at the meeting, excluding the chairperson, must decide by voting on the resolution if the conduct is unsuitable meeting conduct.

23.5 The chairperson may remain at the meeting as chairperson but must not vote on the motion as prescribed in section 150IA the LGA. If the votes are equal, the motion is resolved in the negative.

23.6 If it is decided that the chairperson has engaged in unsuitable meeting conduct the councillors will make an order reprimanding the chairperson for the unsuitable meeting conduct.

23.7 Following an order being made the chairperson returns to the business in the agenda and the meeting continues.

Note*: Details of any reprimand order is recorded in the minutes of the meeting. The local government's chief executive officer is responsible to ensure details of any order made is updated in the local government's councillor conduct register including the name of the chairperson engaging in unsuitable meeting conduct.*

24. General conduct during meetings

24.1 After a meeting of the local government has been formally constituted and the business commenced, a councillor will not enter or leave from the meeting without first notifying the chairperson.

24.2 Councillors will speak to each other or about each other during the council meeting by their respective titles ('mayor' or 'councillor'), and when speaking of or addressing officers, will call them by their respective official or departmental title and will confine their remarks to the matter under consideration.

24.3 No councillor who is speaking will be interrupted except upon a point of order being raised either by the chairperson or by another councillor.

24.4 When the chairperson speaks during the process of a debate, the councillor speaking or offering to speak will immediately cease speaking, and each councillor present will observe strict silence so that the chairperson may be heard without interruption.

25. Disorder

25.1 The chairperson may adjourn the meeting of the council, where disorder arises at a meeting other than by a councillor. For example, as a result of behaviour as described in 7.5 or 8.6.

25.2 On resumption of the meeting, the chairperson will move a motion, to be put without debate, to determine whether the meeting will proceed. Where the motion is lost, the chairperson shall declare the meeting closed, and any outstanding matters will be deferred to a future meeting.

Attendance and non-attendance

26. Attendance of public and the media at a council meeting

26.1 An area shall be made available at the place where any meeting of the local government is to take place for members of the public and representatives of the media to attend the meeting and as many members of the public as reasonably can be accommodated in that area will be permitted to attend the meeting.

26.2 When the council is sitting in closed session, the public and representatives of the media will be excluded from the meeting.

27. Closed session

27.1 A council meeting, standing committee meeting and advisory committee meeting may resolve that a meeting be closed to the public if its councillors and members consider it necessary to discuss any of the following matters pursuant to section 254J(3) of the LGR or section 242J(3) of the COBR:

- appointment, dismissal, or discipline of the CEO or, in the case of Brisbane City Council only, also for senior executive employees
- industrial matters affecting employees
- the local government's budget (which does not include the monthly financial statements)
- rating concessions
- legal advice obtained by the local government or legal proceedings involving the local government, including for example, legal proceedings that may be taken by or against the local government
- matters that may directly affect the health and safety of an individual or a group of individuals
- negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government
- negotiations relating to the taking of land by the local government under *the Acquisition of Land Act 1967*
- a matter that the local government is required to keep confidential under a law of, or a formal agreement with, the Commonwealth or State

27.2 The meeting must not be closed if a quorum is lost due to the number of conflicted councillors who leave the meeting. The council may instead:

- delegate consideration and decision on the matter, under section 257 of the LGA or section 238 of the COBA, unless the matter cannot be delegated
- decide by resolution to defer the matter to a later meeting when a quorum may be formed
- decide by resolution not to decide the matter and take no further action in relation to the matter unless the LGA or another Act provides that the council must decide the matter.
- Councillors who have a personal interest in the matter can vote on the resolution.

27.3 None of the above will be considered, discussed, voted on or made during a closed session.

27.4 If a closed session includes attendance by teleconference, the councillor/s attending by teleconference must maintain confidentiality by ensuring no other person can hear their conversation while in the closed meeting (a failure to do so could be a contravention of section 171(3) of the LGA or section 173(3) of the COBA).

27.5 To take a matter into a closed session the council must abide by the following process:

- pass a resolution to close the meeting
- the resolution must state the matter to be discussed, an overview of what is to be discussed and why the meeting should be closed while the matter is considered
- no resolution can be made while in a closed meeting (other than a procedural resolution).

28. Teleconferencing of meetings

28.1 If a councillor wishes to be absent from a council meeting place during a meeting, the councillor must apply to the council to participate by teleconference, at least three business days prior to the meeting or as soon as practicable once the councillor becomes aware of their intended absence. The council may allow a councillor to participate in a council or committee meeting by teleconference.

Note: *There is no legislative requirement for a resolution by a council to allow a councillor to participate by audio link or audio-visual link. This means the council may delegate the matter. For example, the council may delegate to the chairperson of the council or a committee meeting the ability to decide whether a councillor can attend a meeting by audio link or audio-visual link.*

28.2 The councillor taking part by teleconference is taken to be present at the meeting if the councillor was simultaneously in audio contact with each other person at the meeting. The attendance of the councillor must be recorded in the minutes as present at the meeting.

***Note*:** *Teleconferencing includes the use of a telephone, video conferencing equipment or other means of instant communication that allows a person to take part in a discussion as it happens.*

Attachment B: Meeting Model Procedures (July 2026)

Model Meeting Procedures

Conduct of local government and committee meetings

July 2026

Date	Version Number	Name	Approved
13 March 2024	005	P Cameron	M Cridland (DG)
23 August 2024	006	P Cameron	M Cridland (DG)
10 December 2024	007	P Cameron	M Nye (A/DG)
March 2026	008	P Cameron	B Blagoev (DG)
July 2026	009	P Cameron	B Blagoev (DG)

Acknowledgement of Country

The Department of Local Government, Water and Volunteers respectfully acknowledges the Traditional Custodians of Country. We recognise the ongoing spiritual and cultural connection Aboriginal Peoples and Torres Strait Islander Peoples have with land, water, sea and sky. We pay our deep respects to their Elders past and present, support future leaders and acknowledge First Nations People's right to self-determination.

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Purpose of the Model Meeting Procedures

The purpose of the model meeting procedures is to set out certain procedures to ensure all the local government principles are reflected in the conduct of local government meetings, standing and advisory committee meetings as defined in the *Local Government Act 2009* (LGA), Local Government Regulation 2012 (LGR), *City of Brisbane Act 2010* (COBA) and City of Brisbane Regulation 2012 (COBR). However, model meeting procedures do not apply to meetings of a local government's audit committee.

It is not intended that the model meeting procedures deal with all aspects of meeting conduct but only those required to strengthen public confidence in local government.

Principles Applied to Meetings

Local government meetings must adhere to the following local government principles:

- Transparent and effective processes and decision making in the public interest
- Sustainable development and management of assets and infrastructure, and delivery of effective services
- Democratic representation, social inclusion, and meaningful community engagement
- Good governance of, and by the local government
- Ethical and legal behaviour of councillors, local government employees and councillor advisors.

Background

Under section 150F of the LGA, the chief executive of the department of local government (the Department) must make model procedures for local government and committee meetings. These procedures must be adopted and if the local government adopts other procedures, they must be consistent with the model meeting procedures.

The model meeting procedures include the following:

- the procedure for the mayor as chairperson, to lead and manage local government meetings including any committee meetings for which the mayor is appointed as chairperson, except Brisbane City Council who have an elected chair of council who presides over their meetings.
- the procedure for how the chairperson of a local government meeting may deal with unsuitable meeting conduct by a councillor, including contravening an order to leave the meeting.
- the procedure for how the councillors at a local government meeting may deal with unsuitable meeting conduct by the chairperson
- the procedure for managing a material personal interest during a local government meeting and recording the details of the material personal interest, as provided by the councillor, in the meeting minutes.
- the procedure for managing a conflict of interest (real or perceived) arising during a local government meeting and recording details of the conflict of interest as provided by the councillor in the meeting minutes.
- the procedure for dealing with a loss of quorum.
- procedures for closing local government meetings to the public.

Application

A local government must either adopt the model meeting procedures or prepare and adopt other procedures for the conduct of its local government meetings, standing and advisory committee meetings.

A local government's meeting procedures and standing orders must be consistent with the model meeting procedures. If there is any inconsistency with the documents, then the local government is taken to have adopted the model meeting procedures to the extent of the inconsistency.

To assist local governments the Department has published best practice example **standing orders** that incorporate the model meeting procedures which local governments can choose to adopt. These are published on the Department's website.

A local government must conduct its meetings in a manner that is consistent with either the model meeting procedures, or its own standing orders provided they are consistent with these model meeting procedures.

Procedures

1. Procedures for the Chairperson

This clause applies to ordinary and special local government meetings, and local government committee meetings under the LGA. This section does not apply to Brisbane City Council where the Chair of Council, elected by councillors, presides over each Brisbane City Council meeting.

Under section 12(4) of the LGA the mayor has extra responsibilities in addition to those which all councillors have, this includes being the chairperson of council meetings, and any committee meetings for which the mayor is appointed as chairperson. This involves leading and managing local government meetings, including managing the conduct of participants at the meeting. The mayor may delegate another councillor to perform the mayor's extra responsibilities including acting as chairperson.

1.1. The mayor is the chairperson at all local government meeting and any committee meeting for which the mayor is appointed as the chairperson, including managing the conduct of the meeting participants, provided the mayor is present at the meeting.

1.2. If the mayor is absent or unavailable to chair a meeting, the meeting will be chaired by the councillor to whom the mayor has delegated their responsibility.

1.3. If the mayor is absent or unavailable to chair a meeting, and has not delegated another councillor to do so, the deputy mayor will be the chairperson.

1.4. If the office of mayor becomes vacant the deputy mayor acts as mayor and chairperson of the local government meetings

1.5. If the mayor and the deputy mayor are both absent or unavailable to chair a meeting, and no other councillor has been delegated the responsibility to act as chairperson, the local government may by resolution appoint one of the councillors present at the meeting to act as chairperson for the duration of the meeting.

1.6. If the chairperson of a committee is absent or unavailable to chair a meeting, another councillor who is chosen by the councillors present, will be chairperson of the committee meeting for the duration of the meeting.

Note: *Section 12 of the LGA prescribes that other councillors cannot assume the chairperson role. The provision for the mayor to delegate the responsibility to be chairperson to another councillor caters for the possibility that the mayor will not be the chairperson of some or all of a particular local government meeting because the mayor has, for example, a conflict of interest or a material personal interest in a matter requiring them to leave the meeting, or will be absent or unavailable for that meeting.*

2. Procedure for Dealing with Unsuitable Meeting Conduct by a Councillor in a Meeting

The conduct of a councillor is unsuitable meeting conduct if the conduct happens during a local government meeting and contravenes a behavioural standard of the **Code of Conduct for Councillors** in Queensland. When dealing with an instance of unsuitable meeting conduct by a councillor, the following procedures must be followed:

2.1. The chairperson must reasonably believe that the conduct of a councillor during a meeting is unsuitable meeting conduct.

2.2. If the chairperson decides the unsuitable meeting conduct has occurred, the chairperson may consider the seriousness of the conduct and whether the councillor has had any previous warnings for unsuitable meeting conduct issued.

2.3. If the chairperson decides the conduct is of a serious nature or another warning is unwarranted, the chairperson can make an order in relation to the conduct under 2.8 below.

2.4. If the chairperson decides unsuitable meeting conduct has occurred but is of a less serious nature, the chairperson may request the councillor take remedial action such as:

2.4.1. Ceasing and refraining from exhibiting unsuitable meeting conduct

2.4.2. Apologising for their conduct

2.4.3. Withdrawing their comments.

2.5. If the councillor complies with the chairperson's request for remedial action, the Chairperson may take no further action.

2.6. If the councillor fails to comply with the chairperson's request for remedial action, the chairperson may warn the councillor that failing to comply with the request could result in an order being issued.

2.7. If the councillor complies with the chairperson's warning and request for remedial action, no further action is required.

2.8. If the councillor fails to comply with the chairperson's request for remedial action or the chairperson decided a warning was not appropriate under 2.6, the chairperson may make one or more of the orders below:

2.8.1. An order reprimanding the councillor for the conduct

2.8.2. An order requiring the councillor to leave the meeting, including any area set aside for the public and stay out for the duration of the meeting.

2.9. If the councillor fails to comply with an order to leave and stay away from the meeting, the chairperson can issue an order that the councillor be removed from the meeting

2.10. Any councillor aggrieved with an order issued by the chairperson can move a motion of dissent.

***Note**: Contravention of an order to leave the meeting is misconduct and a notice must be given to the Independent Assessor (the Assessor) by a local government official (councillor/mayor or chief executive officer) providing all the information about the matter for a preliminary assessment to be undertaken. This may attract disciplinary action under 150L(1)(c)(v) of the LGA. Following the completion of the meeting the chairperson must ensure the minutes of the meeting record the information about the unsuitable meeting conduct and be recorded in the councillor conduct register with any order made against the councillor including the name of the councillor.*

3. Procedure for Dealing with Unsuitable Meeting Conduct by a Chairperson in a Meeting

The conduct of the chairperson is unsuitable meeting conduct if the conduct happens during a local government meeting and contravenes a behavioural standard of the Code of Conduct for Councillors in Queensland.

When dealing with an instance of unsuitable meeting conduct by the chairperson, the following procedures must be followed:

3.1. If a councillor at the meeting reasonably believes that the conduct of the chairperson during the meeting is unsuitable meeting conduct, the councillor may raise the matter in the meeting by point of order.

3.2. The chairperson may take remedial action such as:

3.2.1. ceasing and refraining from exhibiting unsuitable meeting conduct, or

3.2.2. apologising for their conduct, or

3.2.3. withdrawing their comments.

3.3. If the chairperson does not take remedial action, the councillor may move a procedural motion that the chairperson has engaged in unsuitable meeting conduct (a seconder for the motion is not required).

3.4. The councillors present at the meeting, excluding the chairperson, must decide by voting on the resolution if the conduct is unsuitable meeting conduct.

3.5. The chairperson may remain at the meeting as chairperson but must not vote on the motion as prescribed in section 150IA the LGA. If the votes are equal, the motion is resolved in the negative.

3.6. If it is decided that the chairperson has engaged in unsuitable meeting conduct the councillors will make an order reprimanding the chairperson for the unsuitable meeting conduct.

3.7. Following an order being made the chairperson returns to the business in the agenda and the meeting continues.

***Note**: Details of any reprimand order is recorded in the minutes of the meeting. The local government's chief executive officer is responsible to ensure details of any order made is updated in the local government's councillor conduct register including the name of the chairperson engaging in unsuitable meeting conduct.*

4. Procedure for Managing Material Personal Interest

Councillors are ultimately responsible for managing and declaring any material personal interest in matters to be discussed at a local government meeting, standing or advisory committee meeting.

A councillor or their associate has a material personal interest if they stand to gain a benefit or suffer a loss, either directly or indirectly depending on the outcome of a consideration of a matter at a meeting, Section 150ED of the LGA and 177A of the COBA outline several exceptions in relation to which personal interests of councillors do not apply.

4.1. If a councillor has a material personal interest in a matter to be discussed at a meeting the councillor must:

4.1.1. inform the meeting of the details of the material personal interest.

4.1.2. leave the place where the meeting is being held, including any area set aside for the public to view the meeting, and stay away from the place while the matter is discussed and voted on

4.2. A councillor who has a material personal interest in a matter may ask the chairperson to defer the matter to allow the councillor the opportunity to apply for ministerial approval to participate in deciding the matter.

4.3. In these circumstances, the matter may be deferred by resolution to a later meeting date.

4.4. The following information must be recorded in the minutes of the meeting or, if minutes are not required for the meeting, in another way prescribed by Regulation:

4.4.1. the name of the councillor who has the material personal interest in a matter

4.4.2. the nature of the material personal interest, as described by the councillor

4.4.3. whether the councillor took part in the meeting, or was at the place during the meeting, under ministerial approval.

Note*: Contravention of the requirements at 4.1 is misconduct that could result in disciplinary action being taken against a councillor—see section 150L(1)(c)(iii) LGA. In addition, contravention of these requirements, including voting on a matter, with an intention to gain a benefit or avoid a loss for the councillor or someone else is an offence attracting a maximum penalty of 200 penalty units or 2 years imprisonment.*

If a councillor becomes aware that another councillor is engaging in possible misconduct e.g. has a material personal interest in a matter and is participating in a decision at a meeting about that matter, the councillor or chief executive officer, must notify the Assessor of the information about the councillor's conduct. —see section 150R LGA.

5. Procedure for Managing Conflict of Interest

Councillors are ultimately responsible for informing of any conflict of interest (real or perceived), on matters to be discussed at local government meetings and standing or advisory committee meetings.

A councillor has a conflict of interest (real or perceived) where a councillor or their related party's interests might lead to a decision that is contrary to the public interest (other than the interests prescribed under section 150ED and section 150EF(2) of the LGA and section 177A and 177C(2) of the COBA).

5.1 If a councillor has a conflict of interest (real or perceived) in a matter to be discussed at a meeting, the councillor must deal with the conflict of interest in a transparent and accountable way. The councillor must:

5.1.1 inform the meeting of the councillor's personal interests in the matter, and

5.1.2 if the councillor participates in the meeting in relation to the matter, advise how the councillor intends to deal with the real or perceived conflict.

5.2 If a quorum at the meeting cannot be formed because the councillor proposes to exclude themselves from the meeting to manage their conflict of interest, the councillor does not contravene these provisions merely by participating and voting in the meeting in relation to the matter.

5.3 If a councillor has a conflict of interest in a matter, and proposes to exclude themself from the meeting, the chairperson may ask the councillor if the councillor has considered another way to manage their conflict of interest.

5.4 If the councillor who was proposing to be excluded from the meeting is reconsidering their decision on whether to remain in the meeting, the councillor may consider the following in determining how they will manage the conflict of interest:

5.4.1 how their participation in the meeting may affect the public trust?

5.4.2 how close is their relationship to the related party if the conflict arises because of a related party?

5.4.3 how will the benefit or loss, the councillor or the related party stand to receive from the decision compare to that of others in the community?

5.4.4 does the councillor have skills, knowledge or expertise that might help make the best decision in the public interest?

5.5 If the councillor decides to participate in the discussion, the councillor must comply with 5.1 by informing the meeting of their personal interests and the steps they will take in managing the conflict of interest in the public interest.

5.6 The following information must be recorded in the minutes of the meeting or, if minutes are not required for the meeting, in another way prescribed by Regulation:

5.6.1 the name of the councillor who has the real or perceived conflict of interest in a matter

5.6.2 the nature of personal interests as described by the councillor

5.6.3 how the councillor dealt with the real or perceived conflict of interest

5.6.4 if the councillor voted on the matter, how the councillor voted

5.6.5 how the majority of councillors at the meeting voted on the matter.

Note: *Non-participation in a meeting is not the only way to appropriately deal with a real or perceived conflict of interest in a transparent and accountable way.*

Contravention of this section is misconduct that could result in disciplinary action being taken against a councillor, see section 150L(1)(c)(iii) of the LGA and section 150L(1)(c)(iv) of the COBA.

If a councillor becomes aware of information that another councillor has a conflict of interest in a matter and that councillor is participating in a decision at a meeting on the matter, the councillor or the chief executive officer must notify the Assessor of the information about the councillor's conduct—see section 150R LGA.

6. Procedure for loss of Quorum

6.1. In the event where one or more councillors leave a meeting that results in a loss of a quorum for deciding the matter, councillors may resolve to deal with the matter in the following ways:

6.1.1. delegate the consideration and decision on the matter, pursuant to section 257 of the LGA or section 238 of the COBA unless the matter cannot be delegated

6.1.2. defer the matter to a later meeting when a quorum can be formed

6.1.3. not to decide the matter and take no further action in relation to the matter unless the LGA or another Act provides that the local government must decide the matter.

6.2. The local government may by resolution delegate a power to:

6.2.1. the mayor or chief executive officer, or

6.2.2. a standing committee, or joint committee of the local government, or

6.2.3. the chairperson of a standing committee or joint standing committee of the local government or the Establishment and Coordination Committee of the Brisbane City Council

6.2.4. another local government for a joint government activity.

7. Procedures for Closed Meetings

7.1. A local government meeting, standing committee meeting and advisory committee meeting may resolve that all, or part, of a meeting be closed to the public if it considers it necessary to discuss any of the following matters pursuant to section 254J(3) of the LGR or section s242J(3) of the COBR:

7.1.1. Appointment, dismissal, or discipline of the CEO or, in the case of Brisbane City Council only, also for senior executive employees and the appointment of a senior contract employee

7.1.2. Industrial matters affecting employees

7.1.3. The local government's budget, which does not include the monthly financial statements

7.1.4. Rating concessions

7.1.5. Legal advice obtained by the local government or legal proceedings involving the local government, including for example, legal proceedings that may be taken by or against the local government

7.1.6. Matters that may directly affect the health and safety of an individual or a group of individuals

7.1.7. Negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

7.1.8. Negotiations relating to the taking of land by the local government under the *Acquisition of Land Act 1967*

7.1.9. A matter that the local government is required to keep confidential under a law of, or a formal agreement with, the Commonwealth or State.

7.2. A resolution to close the meeting to the public cannot be made if a quorum is lost.

7.3. If a closed session includes attendance by audio or audio visual link, the councillor/s attending must maintain confidentiality by ensuring no other person can hear their conversation while in the closed meeting (a failure to do so could be a contravention of section 171(3) of the LGA or section 173(3) of the COBA).

7.4. To take a matter into a closed session the local government must abide by the following:

7.4.1. Pass a resolution to close all or part of the meeting

7.4.2. The resolution must state the matter to be discussed, an overview of what is to be discussed and why the meeting should be closed while the matter is considered

7.4.3. Not make a resolution while in a closed meeting (other than a procedural resolution).

7.4.4. Provide Brisbane City Council's Establishment and Coordination Committee (Civic Cabinet) with confidentiality provisions to promote sound deliberative and decision-making processes.

Attachment C: KASC-STRAT-041 CCTV and Surveillance Strategic Policy

Kowanyama Aboriginal Shire Council

~~CCTV Policy~~CCTV and Surveillance Strategic Policy

Policy Number:	KASC-STRAT-041
Responsible Manager:	Chief Executive Officer
Legislation:	Local Government Act 2009 Local Government Regulation 2012 Information Privacy Act 2009 Public Records Act 2002 Information Privacy and Other Legislation Amendment Act 2023 (Qld) Human Rights Act 2019 (Qld) Work Health and Safety Act 2011 (Qld) Right to Information Act 2009 (Qld)
~~Associated Documents:~~	~~General Retention and Disposal Schedule~~ ~~Council's Complaint Managements Policy~~ ~~Council's Information Privacy Policy~~
Approval Date:	~~30 April 2024~~27 October 2026

1. ~~Introduction~~Purpose

~~1.1. Council's Ownership of CCTV Facilities~~

~~Kowanyama Aboriginal Shire Council ("Council") owns and operates Closed Circuit Television ("CCTV") facilities within the Local Government Area.~~

~~These CCTV systems serve as a vital tool in deterring, preventing, and recording criminal activities within the community.~~

~~Council is committed to enhancing the safety of its assets, employees, and the wider community through various initiatives, including the strategic installation of CCTV cameras.~~

1.1. This Policy sets out Council's commitment to the lawful, proportionate and transparent use of closed circuit television (CCTV) and surveillance systems.

1.2. It establishes the principles that govern all CCTV activity and the purposes for which Council may deploy surveillance.

1.3. Operational requirements are set out in the CCTV and Surveillance Administrative Procedure, which is to be read alongside this document.

~~2. Purpose~~

~~2.1. This policy sets out the framework governing the establishment and operations of Council's CCTV systems. This policy outlines how Council collects and manages personal information associated with the installation and use of CCTV systems and ensures access to, and requests for footage are managed in accordance with relevant legislation.~~

~~The objectives of the CCTV system is to:~~

~~a. Assist in the prevention of crime by acting as a possible deterrent to potential offenders.~~
~~b. Assist in the prosecution of incidents of illegal activities that occur within the Kowanyama Aboriginal Shire Council local government jurisdiction by making it easier for Council and law enforcement agencies to identify perpetrators.~~
~~c. To monitor or record progress of construction/works at Council property.~~
~~d. To obtain data of usage of roads or other Council facilities for future planning purposes.~~
~~e. To monitor operational aspects of Council facilities including, water levels, waste levels or general asset condition.~~
~~f. To monitor compliance with, or identify breaches against, Council Local Laws and Policies.~~
~~g. Assist in the enforcement of Leases, Permits & the collection of Fees & Charges.~~

~~3.~~2. Scope

~~This policy applies to all Council owned and managed CCTV systems installed within Council properties and in public places within Kowanyama Aboriginal Shire Councils Local Government Jurisdiction.~~

~~This policy applies to all Council CCTV systems, whether it is fully integrated system linking towns across the shire or as separate individual stand-alone systems, and includes both mobile and fixed CCTV equipment, however, does not apply to the operation and administration of:~~

- ~~Body Worn Camera (BWC)~~
- ~~Covert camera surveillance devices deployed for investigative purposes, e.g., gathering of evidence for enforcement of a Local Law.~~

~~The policy applies to all Council employees, contractors and other parties involved with the installation, management, maintenance, and monitoring of Council's CCTV cameras~~.

2.1. This policy applies to all CCTV and surveillance systems owned, operated or managed by Council, including fixed cameras, mobile units, body worn cameras and vehicle mounted cameras where deployed.
2.2. It applies to all elected members, employees, contractors, volunteers, consultants and agents involved in planning, operating or managing Council surveillance systems.

~~4.~~3. Terms and Definitions

~~4.1.~~3.1. In this policy:

Council:	Means Kowanyama Aboriginal Shire Council
CCTV:	Closed circuit television, including any associated fixed or mobile cameras, body worn or vehicle mounted cameras where deployed by Council, recording devices, storage systems, software and supporting infrastructure
CCTV Footage:	Any image, video, audio or metadata captured, recorded, stored or derived from a Council CCTV system.
Authorised person:	A person authorised by the Chief Executive Officer, in writing, to approve access to CCTV systems or CCTV footage and to approve disclosure of CCTV footage.
Personal information:	Has the meaning given in the Information Privacy Act 2009 (Qld).
Personnel:	All elected members, employees, contractors, volunteers, consultants and agents of Council.
Public record:	Has the meaning given in the Public Records Act 2023 (Qld).

~~5. Acronyms and Abbreviations~~

~~5.1. In this policy:~~

~~KASC:~~	~~Means Kowanyama Aboriginal Shire Council~~
~~CCTV:~~	~~Means Closed Circuit Television~~
~~LGA:~~	~~Is the Local Government Act 2009~~
~~IP Act:~~	~~Is the Information Privacy Act 2009~~
~~NVR:~~	~~Network Video Recorder~~
~~PRA:~~	~~Is the Public Records Act 2002~~
~~GRDS:~~	~~Is the General Retention and Disposal Schedule~~
~~IPPs:~~	~~Are Information Privacy Principles~~
~~QPS:~~	~~Queensland Police Service~~
~~VMS:~~	~~Video Management System~~

6. Lawful Purposes

6.1. Council's Authority Under the LGA

Pursuant to the LGA, Council possesses expansive authority to undertake any actions deemed essential and expedient for the effective governance of its local government region.

6.2. Monitoring of cameras

Council CCTV Systems that operate on continuous recording will not actively be monitored by Council on a "real time" basis, nor will the recordings be generally reviewed. In some circumstances (such as during public events) it may be appropriate for real time monitoring to occur by Council staff and/or QPS representatives.

6.3. Privacy compliance

All cameras will be positioned in a way to capture the designated surveillance area and not unreasonably intrude on an individual's privacy or neighboring properties. Cameras will not be placed in a manner to record people in any place that one would reasonably expect privacy such as bathrooms or change rooms.

6.4. Disclosure of personal information

In Accordance with the IP Act council may permit disclosure of CCTV footage that contains personal information to relevant agencies or legally authorised parties for the purposes of:

- Providing evidence in criminal proceedings
- Providing evidence in civil proceedings
- Identification and detection of crime (includes identification of offenders)
- Identification of witnesses
- The individual has expressly or impliedly agreed to the disclosure; or
- Council is satisfied it is necessary to lessen or prevent a serious threat to the life, health, safety, or welfare of an individual, or to public health, safety or welfare

Schedule 3 of the IP Act lists Council's requirement in relation to the disclosure of Personal Information. Individuals have the right of access to their personal information in a Local Government's possession or control.

Council is not required to give an individual access to their personal information if –

- The agency is authorised or required under an access law to refuse to give the access to the individual;
- The personal information is expressly excluded from the operation of an access law;
- On balance it is contrary to the public interest to give the access; or
- Other individuals' personal information is also contained unless the third-party individual is being depicted as being engaged in unlawful of anti-social conduct and the release of the record may assist in identifying the individual.

If an individual requires CCTV footage containing their personal information a CCTV – Footage Release Request (Personal Information) must be submitted to Council by the individual and authority provided by an authorised Council Officer prior to the extraction of footage. In the event Council is not satisfied that the release is permitted under the IP Act's Privacy Principles, then the Individual has a legal right to apply under the Right to Information Act 2009 or Information Privacy Act 2009 for access.

6.5. Signage

Council commits to taking all reasonable steps to ensure an individual is generally aware of the utilisation of CCTV recording within Council Facilities and public spaces by installing physical signage within the proximity of all recording software, this signage includes:

- ~~The purpose of the collection;~~
- ~~The agency collecting this data (Council) and contact details for the agency;~~
- ~~The legislation of which Council abides by in this collection; and~~
- ~~Any details of third parties that the information may be distributed to (QPS).~~

4. Council's commitment

4.1. Council recognises that CCTV surveillance serves community safety and asset protection purposes, but also involves the collection of personal information and carries the potential to affect individual privacy.

4.2. Council is committed to using surveillance only where it is justified, proportionate, and consistent with the rights and reasonable expectations of people in our community.

4.3. Council expects all Personnel involved in the deployment, operation, or management of CCTV systems to comply with this policy and the associated Administrative Policy, and to treat privacy and proportionality as non-negotiable requirements of all surveillance activity.

~~7. Security and Access to Footage~~

~~Information Privacy Principles (IPP) 4 requires Council to protect any personal information against: loss; unauthorised access, use, modification, or disclosure; and any other misuse.~~

~~Access to the Network Video Recorders (NVR) and Video Management Systems (VMS) shall be restricted to authorised officers within Council, authorised QPS representatives and designated contractors.~~

~~The information collected by the CCTV system is stored digitally and is stored as confidential. Any disclosed footage or information will be securely archived in Council's electronic Records Management system. Access to this archived material will be restricted to authorised officers and will follow specific access procedures.~~

~~7.1. Authorised Access~~

~~Only the following entities are authorised to access Council's CCTV installations and footage:~~

~~a. An Authorised Person of Council, who may be:~~

- ~~The Chief Executive Officer.~~
- ~~An individual authorised by the Chief Executive Officer in writing.~~

~~b. Persons or entities authorised by an Authorised Person. This may include contractors responsible for operating and managing CCTV facilities.~~

~~c. Other persons or entities authorised under the IP Act and IPPs, such as law enforcement agencies.~~

~~7.2. Lawful Access~~

~~Access to CCTV installations and footage by Council shall only be granted when such access complies with the IP Act and IPPs.~~

5. Governing principles

5.1. All CCTV activity must be consistent with the following principles:

a) **Lawfulness**. Council will only use CCTV in accordance with the *Information Privacy Act 2009* (Qld), *the Human Rights Act 2019* (Qld) and all other applicable legislation. Personal information captured by CCTV will be handled in accordance with the Queensland Privacy Principles.

b) **Proportionality.** Surveillance will be no more extensive than necessary. Before deploying CCTV, Council will consider whether the risk can be reduced more effectively through other means such as improved lighting, access control, or environmental design.

c) **Transparency**. The community will be informed where CCTV operates through signage and publicly available documentation. Council will not conduct covert surveillance except in limited, approved circumstances.

d) **Accountability**. Clear responsibilities exist for CCTV governance, access and oversight. Council will conduct periodic audits and will report on CCTV governance as required.

e) **Privacy protection.** CCTV footage will only be used for approved purposes and will not be accessed, disclosed or retained beyond what is necessary. Individuals whose information is captured have rights under the *Information Privacy Act 2009* (Qld), including the right to make an access or correction request and to make a privacy complaint.

6. Approved purposes for CCTV deployment

6.1. Council may only deploy or operate CCTV for the following approved purposes.

a) To deter and detect anti-social behaviour, criminal activity, and damage to Council property and community assets.

b) To protect the safety and security of Council elected members, employees, contractors, volunteers, and the general public.

c) To assist Council with investigations into incidents, complaints, anti-social behaviour, or criminal activity.

d) To assist Law Enforcement Agencies with investigations into criminal offences or other unlawful activity.

e) To assist in the review of workplace health and safety incidents involving Council elected members, employees, contractors, or volunteers.

f) To monitor compliance with Council local laws and legislation where Council has enforcement jurisdiction.

g) To assist in identifying the owners of lost or abandoned property where other reasonable means have been unsuccessful.

~~8. Retention of Data~~

~~Council retains CCTV footage in accordance with the General Retention and Disposal Schedule (GRDS) under s.26 of the Public Records Act 2002. All recording equipment attached to any Council CCTV system will be retained in accordance with the GRDS.~~

~~8.1. CCTV footage may be preserved for a further duration under this policy if the following occurs:~~

- ~~the surveillance recordings are requested by investigative and law enforcement agencies;~~
- ~~the record is required in potential legal proceedings;~~
- ~~the footage is required to be utilised by Council in enforcement of Local Laws; or~~
- ~~a request is received to access the record by any other party.~~

~~Where practical and possible, data that is retained shall only include that section of the recording which is necessary for the intended purpose of the recording.~~

~~9. Handling Complaints~~

~~9.1. Initial Resolution~~

~~In the initial stage, complaints regarding Council's CCTV systems, including unauthorised disclosures, will be addressed by the Chief Executive Officer in accordance with Council's Complaints Management Policy.~~

~~9.2. Delegation or Referral~~

~~The Chief Executive Officer may delegate the authority to handle complaints to another Council officer or refer the complaint to an appropriate third-party organisation, such as the Office of the Information Commissioner.~~

7. Human rights consideration

7.1. Council is a public entity under the *Human Rights Act 2019* (Qld) and must act and make decisions in a way that is compatible with human rights.

7.2. This policy has been assessed for compatibility with the human rights protected under that Act, including the right to privacy and reputation. To the extent that the use of CCTV may limit any right, that limitation is considered reasonable and demonstrably justifiable as it is necessary to protect community safety, protect Council assets, and support the detection and investigation of unlawful activity, and is subject to the safeguards of lawfulness, proportionality and transparency set out in this policy.

8. Training and awareness

8.1. All personnel must receive training on this policy as part of induction, and at least annually thereafter.

9. Evaluation

9.1. The success of this policy will be measured by:

a) compliance with the *Information Privacy Act 2009* (Qld), the *Human Rights Act 2019* (Qld) and other applicable legislation in Council's use of CCTV;
b) the proportionality and continued justification of CCTV deployments, as confirmed through periodic camera review;
c) the outcomes of audits of CCTV access logs, registers and controls;
d) the number and outcome of complaints and privacy incidents relating to CCTV; and
e) completion rates for Personnel training on CCTV obligations.

10. Breaches of this Policy

~~10.1. Reporting Breaches~~

~~Breaches of this policy should be reported to the Executive Manager Corporate and Financial Services. In the event of a breach by the Executive Manager Corporate and Financial Services, reports should be made to the Chief Executive Officer or the Mayor.~~

~~10.2. Handling Breaches~~

~~Confirmed breaches will be addressed in accordance with Council's Unsatisfactory Performance Policy~~.

10.1. Failure by Personnel to comply with this policy may result in disciplinary action in accordance with Council's relevant policies and procedures. Elected Members in breach of this policy may be subject to the Councillor conduct processes under the Local Government Act 2009 (Qld).

11. Policy Review

11.1. The policy is to be reviewed in accordance with the Policy Framework.
11.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

12. Approval

12.1. This policy was duly authorised by the Chief Executive Officer on ~~30 April 2024~~27 October 2026 as Kowanyama Aboriginal Shire Council's ~~CCTV Policy~~CCTV and Surveillance Strategic Policy and shall hereby supersede any previous policies of the same intent.

4.3.2.b – Annual Report 2025-2026

Title:	KASC Annual Report 2025-2026
Author:	Executive Manager Corporate and Financial Services
Meeting Date:	27 October 2025

Resolution

That pursuant to section 182(2) of the *Local Government Regulation 2012* (Qld), Council resolve to adopt its Annual Report 2025-2026.

Background

Pursuant to section 182(2) of the L*ocal Government Regulation 2012* (Qld) ("the LGR"), each Queensland local government must adopt its annual report within one (1) month after the day the auditor-general gives the auditor-general's audit report about the local government's financial statements for the financial year to the local government.

Attached is Council's Annual Report 2025-2026 complying with the technical requirements set out in the LGR.

Recommendation

That pursuant to section 182(2) of the Local Government Regulation 2012 (Qld), Council resolve to adopt its Annual Report 2025-2026.

Attachments:

- KASC Annual Report 2025-2026

KOKO MENJENA



KOKO BERRA

KUNJEN

KOWANYAMA
ABORIGINAL SHIRE COUNCIL
Place of many waters

ANNUAL REPORT 2025–2026



Disclaimer

Information contained in this document is based on available information at the time of writing.

Council or its officers accept no responsibility for any loss occasioned to any person acting or refraining from acting in reliance upon any material contained in this document.

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ABORIGINAL SHIRE COUNCIL
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Acknowledgement

Kowanyama Aboriginal Shire Council wishes to acknowledge Elders past and present, elected members, employees, contractors, community members and our local, State and Federal Government stakeholders for their contributions to Council operations in 2025–2026.





MESSAGE FROM THE MAYOR



As Mayor of the Kowanyama Aboriginal Shire Council, I am proud to present the Annual Report for the 2025–2026 financial year.

This year has been one of continued progress and a shared commitment to building a united, thriving and self-determined Kowanyama. It has also been an important year as we commenced delivery of our new Corporate Plan 2025–2030, which sets a clear direction for the future of our community and reflects the aspirations, priorities and values of our people.

Our Corporate Plan places our people, culture and Country at the heart of Council's work. It recognises the importance of self-determination, environmental sustainability and collaboration, while focusing on creating better opportunities and a stronger future for our children and generations to come.

Council has continued to focus on delivering essential local government services across our community. Through our Operational Plan, we have worked to maintain and improve essential infrastructure, roads, airport facilities, civil works, environmental management and community services. Maintaining these services and infrastructure is fundamental to supporting a safe, connected and resilient Kowanyama.

Council also remains committed to responsible financial management, good governance, transparency and accountability. These principles are essential to ensuring Council meets its responsibilities and can continue to invest in the priorities of our community.

Housing and community wellbeing remain important priorities. Safe, secure and appropriate housing is fundamental to strong families and a healthy community.



Council will continue to advocate for greater investment in housing, infrastructure and essential services that recognise the unique needs and challenges of our remote community.

The Corporate Plan also highlights the importance of local jobs, industry and training. Creating opportunities for our people to develop skills, gain employment and participate in the local economy is an important part of achieving greater self-empowerment.

Partnerships and advocacy remain central to achieving positive outcomes for Kowanyama. Council will continue to build constructive relationships with Traditional Owners, Elders, community organisations, government agencies, service providers and other stakeholders, while advocating for the investment and services our community needs.

Our connection to Country and culture is central to who we are. Council recognises its responsibility to support the protection of our natural and cultural environment and to ensure that our knowledge, traditions and heritage are respected and carried forward for future generations.

Our children are at the centre of the future we are building. The decisions we make today in relation to housing, infrastructure, employment, services, culture and the environment all contribute to creating a stronger future for young people in Kowanyama.

As Mayor, I remain committed to working with our Councillors, staff, Elders, Traditional Owners and the wider community to strengthen Kowanyama through good governance, collaboration and strong leadership.

On behalf of Council, I sincerely thank our Councillors, staff, Elders, Traditional Owners, community members, local organisations, government agencies, service providers and all our partners for their contribution throughout the year.

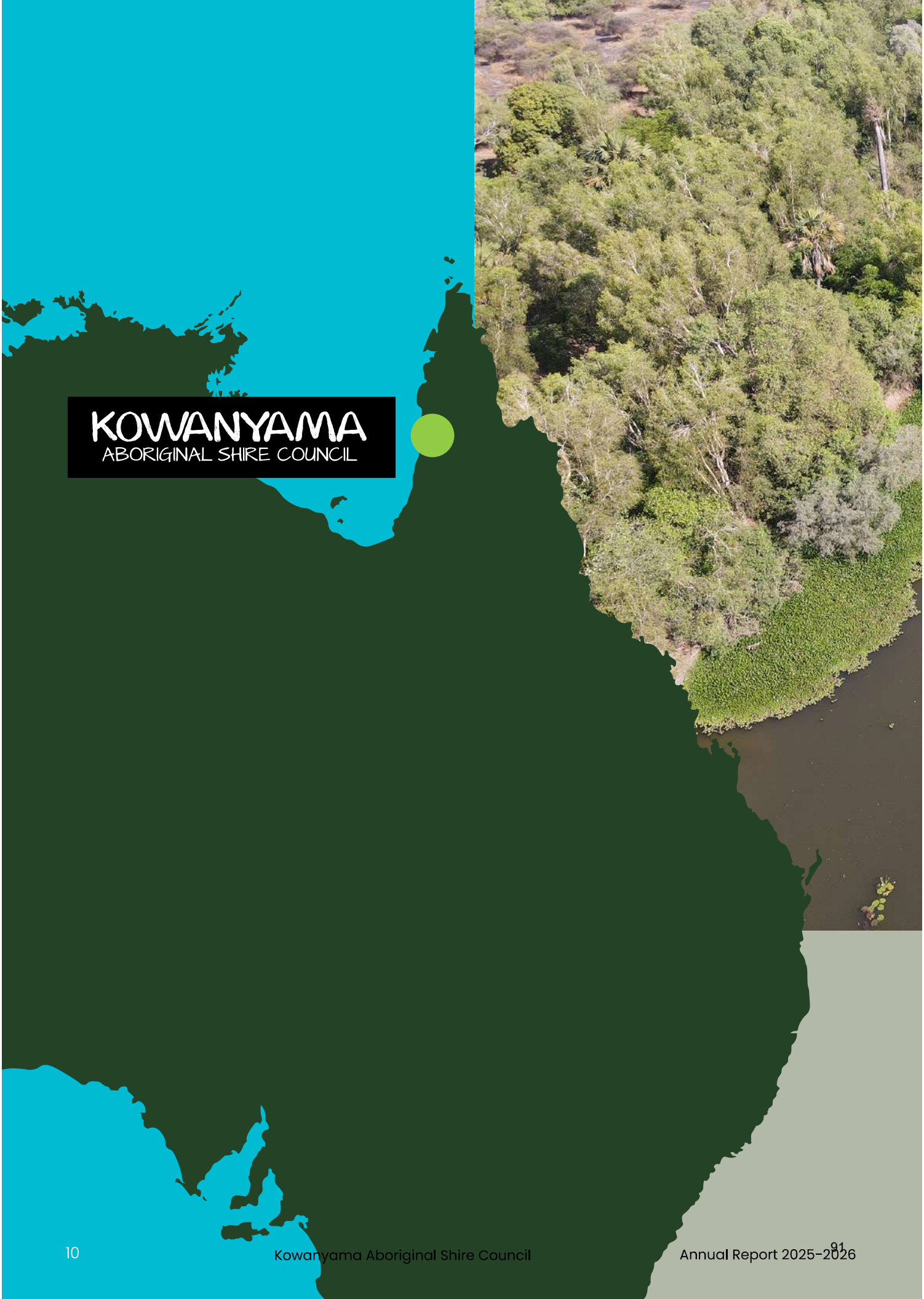
Together, we continue to build on the strengths of Kowanyama and work towards a stronger, safer and more sustainable future shaped by our people, our culture and our connection to Country.

Mayor Territa Dick
Kowanyama Aboriginal Shire Council



1

OUR COUNCIL AND COUNTRY


KOWANYAMA
ABORIGINAL SHIRE COUNCIL



Kowanyama Geography

The Kowanyama Aboriginal Shire Council lies 25 km (as the crow flies) from the east coast of the Gulf of Carpentaria in the south-western region of the Cape York Peninsula, and 600km north-west of Cairns. The total area equals approximately 4,120 square kilometres. The community has a population of approximately 1200 people.

The community is based on the banks of Magnificent Creek, which joins the South Mitchell River, which in turn forms part of the Mitchell River Delta. Road access is only available four to five months of the year in the dry season. Weekday flights to and from Cairns service the community throughout the year.



Our Nature and Environment

Kowanyama has a rich abundance of nature and wildlife. Kowanyama consists mainly of wetlands and delta mangroves in the north, extending to forest country of the central peninsula. These unique natural environments are home to a vast array of bird and animal species.



Community History

In 1903 the Queensland Government declared the Mitchell River an Aboriginal Reserve for the benefit of the Aboriginal peoples of the State. In 1905 the Anglican Trubanamen Mission was established inland on Topsy Creek - this is now known as the old mission.

Aboriginal peoples of the region were gradually drawn from their ancestral lands into the mission settlement.

In 1916 the headquarters of the Anglican Mission moved to Kowanyama and formed the Mitchell River Mission and the Trubanamen site was abandoned.

Some peoples continued to occupy their traditional lands, moving into Kowanyama as late as the 1940s.

In 1964 a cyclone destroyed the mission; however, the Queensland government funded its rebuilding.

In 1967 the Anglican church were no longer able to sustain their activities in the area as a Church



Mission and the Department of Aboriginal and Islander Affairs took over the administration of the Mitchell River Mission and Reserve.

In 1987, the State transferred control to the Kowanyama Aboriginal Shire Council via a Deed of Grant in Trust (DOGIT).

Kowanyama is now one of the largest communities in Cape York with approximately 1,200 residents.







Culture

Kowanyama means “place of many waters” in the Yir Yoront language. The Indigenous inhabitants are the direct descendants of Aboriginal groups who inhabited the Lower Mitchell and Alice Rivers and neighbouring areas. The community includes the Kokoberra, Yir Yoront (or Kokomnjen) and Kunjen clans.

Kowanyama’s Aboriginal people continue to identify strongly with their ancestral countries and with the languages, stories, songs, dances, and histories associated with those countries. Language groups associated with countries in the Kowanyama region are Yir Yoront, Yirrk Thangalkl, Koko Bera, Uw Oykangand, and Olkola.





Council Services

The Kowanyama Aboriginal Shire Council is responsible for local government services such as road construction and maintenance, water infrastructure, sewerage infrastructure and maintenance, environmental health, and parks and gardens.

In addition to these primary functions, Council also provides the following services and facilities:

- Enterprises
  - Post Office and Bank
  - Residential and Commercial Rentals
  - Training Centre Offices
  - Airport
  - Centrelink Agency
- Housing
- Operation and management of the Purchasing Store
- Management of a cattle operation
- Management of leasehold cattle properties (Oriners and Sefton), including Carbon Farming
- Operation and management of the Aged Care Centre
- Operation and management of the Child Care Centre and Play Group
- Operation and management of the Land and Natural Resources Office
- Sport and Recreation programs and services, including those for young people
- Swimming Pool
- Women's Shelter
- Men's Shed
- Women's and Men's Groups



COUNCIL **VISION** AND **VALUES**

OUR **VISION**

Kowanyama –
A community united.

Leaders in caring for Country and developing pathways for our future generations.

OUR VALUES

Collaborative:

A community with one voice.

Equitable:

Fair for everyone, today and tomorrow.

Accountable:

Trusted by, and responsive to, our community.

Elected Members

Kowanyama Aboriginal Shire Council has an elected body of five Councillors, with specific powers, responsibilities, and duties set out in the Local Government Act 2009 (the Act).

Elections for the Mayor and Councillors are undertaken every four years, with the last election held on Saturday, 16 March 2024.

Our elected Council are:

CR. TERRITA DICK – MAYOR



Portfolio – Education, Training, Business and Finance

CR. TEDDY BERNARD – DEPUTY MAYOR



Portfolio - Child, Youth and Families

CR. CORALIE LAWRENCE



Portfolio – Law, Lore, and Community Safety

CR. CHARMAINE LAWRENCE

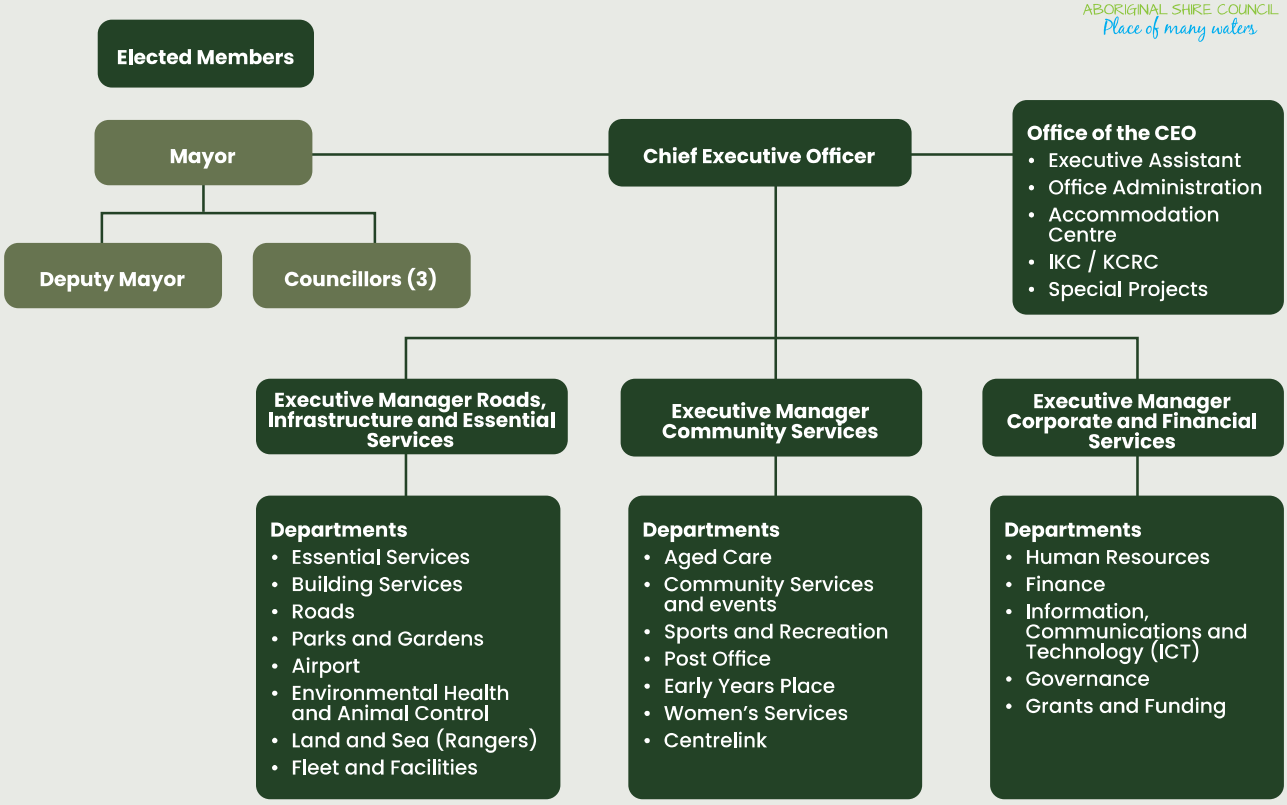


Portfolio - Health and Housing

CR. RICHARD STAFFORD

Portfolio - Economic Development, Employment and Infrastructure

Our Organisation



Office of the Chief Executive Officer

The core functions of Executive Services include management of the Office of the Mayor and Office of the CEO, facilitation of Council and Committee meetings, execution of strategy and executive administration.

Roads, Infrastructure and Essential Services: the RIES department provides a high level of services in integrated infrastructure management which ensures environmental protection and meets our communities' expectations. The core functions include water services, wastewater services, civil works services, building and construction and disaster management. Additionally, the RIES Building Services function is to provide repairs and maintenance on social housing and new construction on behalf of the State and Federal Government.

Community Services: The objective of the Community Services function is to develop, manage and deliver community and public health services that meet the needs of our community. The core functions include community services, health and wellbeing services, events, childcare, aged care and divisional administrative services.

Corporate and Financial Services: Corporate and Financial Services is responsible for the provision of Council-wide services. The core functions include financial accounting, management accounting, procurement and strategic asset management, legal services, governance, strategic (corporate) planning, human resources, WH&S, information technology services, corporate risk and insurance and media.



2

OUR **YEAR** IN **REVIEW**

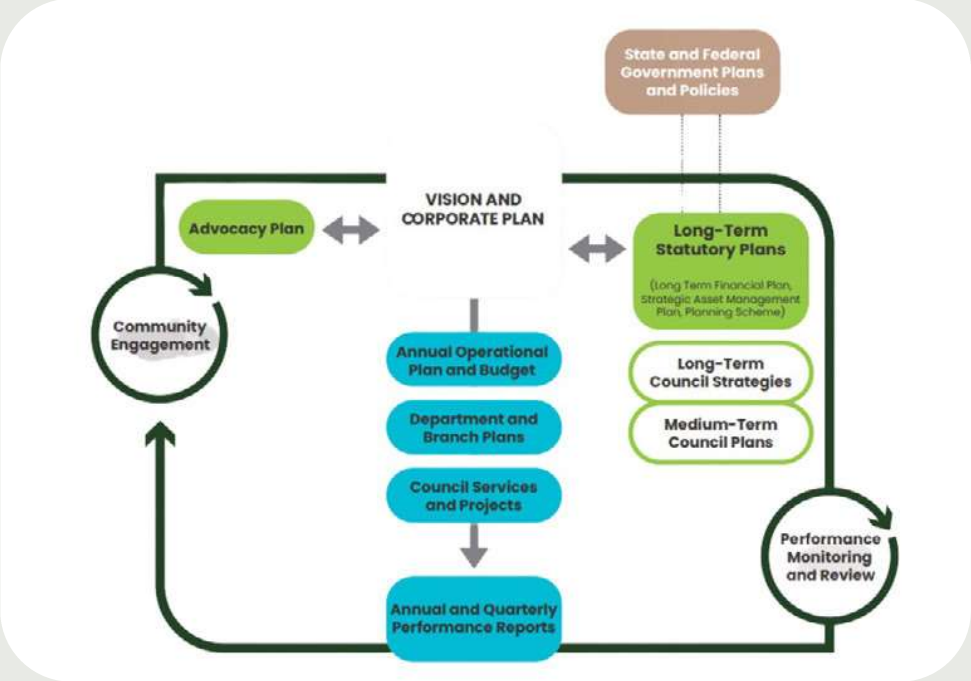


Our Planning Framework

Strategic planning is vital to ensure that Council is effectively responding to the immediate and emerging needs of our Community, and therefore Council has developed an integrated planning approach that aligns our vision, corporate plan, financial and asset plans, and other informing strategies and plans.

This framework ensures a clear link between community needs and expectations, corporate strategies, direction, priorities, policy, projects, and day-to-day operations.

The below framework illustrates how Council's collective strategies will contribute to the achievement of our vision for the region.





Our Corporate Plan

The Kowanyama Aboriginal Shire Council Corporate Plan 2025–2030 provides the strategic direction for Council and reflects the priorities and aspirations of the Kowanyama community. Adopted in March 2025, the Plan carries forward Council's vision of "Kowanyama – A Community United" and our commitment to being "Leaders in caring for Country and developing pathways for our future generations."

The 2025–2026 financial year was the first full year of implementation of the Corporate Plan. Building on the work reported in 2024–2025, Council continued to focus on practical outcomes for the community while progressing longer-term priorities in housing, infrastructure, culture, employment, community services, economic opportunity and care for Country.

Council's work throughout 2025–2026 was delivered across the five focus areas of the Corporate Plan.

1. Community, Culture and Environment

We foster pride in our heritage, history, and place.

Culture, community and connection to Country remain central to Council's work.

During 2025–2026, Council continued to support Aged Care, the Women's Group, Women's Shelter, Centrelink services, cultural programs and community wellbeing initiatives, while also addressing areas where services required strengthening.



A combined Men's and Women's meeting with Apunipima attracted approximately 50 participants and included discussions on suicide prevention and community wellbeing. This work was supported by community development training linked to the Kowanyama Community Wellbeing and Suicide Prevention Plan.

Council's commitment to caring for Country also continued through land management, biosecurity, fire management and the Carbon Abatement Project at Oriners and Sefton Stations.



During 2025–26, Council reviewed the Community Safety Plan following the amendment to the Alcohol Management Plan that allowed alcohol to be consumed in homes. The review engaged residents and service providers to understand what had changed since the amendment and assess whether the reforms were supporting community safety and wellbeing – crime and policing, alcohol and drug management, infrastructure and roads, environment, young people, families and vulnerable people, employment and the economy and service coordination.

2. Building Partnerships

We work together to deliver for our community.

Council recognises that lasting outcomes for Kowanyama depend on effective partnerships with Traditional Owners, community organisations, governments, regional bodies and service providers.

A major focus during the year was progressing Council's relationship with the Abm Elgoring Ambung Aboriginal Corporation (AEA). The Memorandum of Understanding between Council and AEA was executed, and Councillors and AEA Board members met in April 2026 to progress agreed priorities and identify opportunities for further collaboration.

Partnerships supported work across housing, youth services, digital inclusion, water security, disaster recovery, community wellbeing and cultural heritage. Council worked with agencies including the Department of Housing, Department of Education, Department of Local Government, Water and Volunteers, State Library of Queensland, Apunipima and the Queensland Reconstruction Authority.

Council participated in discussions on local training and employment, water treatment infrastructure, sport and recreation, housing, mental health recovery and resilience, and met with Members of Parliament and Kowanyama business representatives.

Council Executives and Mayor Territa Dick also continued their involvement in regional forums including TCICA and NWQROC, strengthening Kowanyama's voice in broader regional planning and investment.

3. Local Jobs, Industry and Training

We create pathways and opportunities for our community.

Creating pathways for local people into employment, training and economic participation remains a long-term priority.

Throughout 2025–2026, Council recruited across a range of operational and community service roles within our Environmental Health, and Community Services portfolios.

Council also engaged with the Department of Education regarding a proposed youth employment expo and continued discussions with government agencies about training and employment opportunities for local residents.

Community feedback confirmed the importance of these priorities. Council's May 2026 Have Your Say engagement highlighted young people, employment and training, recreation, community facilities and opportunities to spend time on Country as key issues.

Council also sought to use major infrastructure investment to create broader local benefits. Procurement for reconstruction and resilience projects incorporated Indigenous employment, training and business participation requirements, helping to maximise local involvement and build workforce capability.

The Studio and Council's participation in the Mapping the Digital Gap project also supported digital capability and access, creating further opportunities for learning, employment and small business development.



4. Advocacy

We speak up for our community.

Advocacy remained an important part of Council's work throughout 2025-2026.

Kowanyama faces challenges associated with remoteness, seasonal access, housing shortages, high infrastructure costs, limited service availability and exposure to flooding. Council continued to advocate to State and Australian governments to ensure these issues were understood and addressed.

Housing remained a key priority. Council worked with government agencies on new housing supply, Government Employee Housing, subdivision planning and future housing development. In January, Council participated in discussions relating to 16 new Government Employee Housing dwellings, with further housing planning progressing through the year.

Council also actively pursued external funding. At 30 June 2026, Council reported approximately $8.58 million in successful grant funding secured during the year, including:

- $8.203 million for the Kowanyama Hub
- $225,909 for Aged Care transition support
- $150,000 for SES facility upgrades

Further applications were under assessment for the Kowanyama Accommodation Precinct, Women's Shelter Upgrade, CCTV security upgrades and illegal dumping initiatives.

Council also continued to advocate for improved water security. The Kowanyama Water Supply Improvement Project progressed through design and consultation, including proposed upgrades to treatment infrastructure, bore systems and a new treated-water reservoir. Council raised concerns regarding operational costs, bore reliability and long-term maintenance to ensure future infrastructure is practical and sustainable for Kowanyama.

Council representatives continued to take Kowanyama's priorities to regional, State and national forums, including participation in the National General Assembly in Canberra in June.



5. Services and Infrastructure

We enable our community.

Council continued to deliver essential services while progressing capital works, disaster recovery and long-term infrastructure planning.

Council Administration Building

One of the standout achievements of 2025–2026 was the completion and reopening of the newly renovated Kowanyama Council Administration Building.

Council continued its staff housing upgrade program, with significant infrastructure upgrades completed across all designated Council staff houses.

Road and flood recovery works remained another major focus. Council undertook flood damage inspections across key unsealed roads and used this information to support Emergency Works and reconstruction submissions.

Flood studies also advanced, with Phase 1 and Phase 2 reported at approximately 95% completed by June 2026, supporting future flood mitigation and resilience planning.

Council maintained airport, water, sewerage, parks, housing maintenance and other essential services through the wet season. Housing maintenance workloads reduced from 204 active QBuild jobs in January to 109 by April, supported by improved internal workflows and contractor coordination.

Planning also progressed for the Kowanyama Community Hub, future housing, water infrastructure, airport improvements and other strategic projects.



Our Performance Highlights

Corporate and Financial Services

Our Corporate and Financial Services team, which comprises of Governance, Human Resources, ICT and Finance, have seen a noteworthy year in achieving high number of our performance goals.

At a glance, we have achieved:

- Cattle company -
  - Cattle Musterer tender awarded
  - 1,771 cattle removed from Aboriginal land for the 2026 season
  - 5 local employees engaged
  - Revenue contributed to Council sustainability and invested in community
- Continuation of Council Cultural endorsements for Social Housing allocations
- 3 x Audit and Risk Committee meetings
- 42,000 ACCUs generated via Oriners/Sefton Carbon ERF
- Development and endorsement of the 2025-2026 Annual Report
- Local Laws and Governance Compliance Sessions facilitated with Councillors
- Enterprise Risk Management Strategic Workshops (review and assessments) facilitated with Executive Managers and Senior Managers
- Local Laws Enforcement Workshop and Training facilitated with key employees
- Development and ongoing implementation of our Workplace Health & Safety framework, including software management.
- 18 Tenders/RFQ/EOI's advertised
- Policies and Procedures updated



WHS

Drug and alcohol testing continues to be successfully implemented across Council staff and contractors, supporting a safe and healthy workplace. The Safety Framework implementation remains a key focus, with significant emphasis on fire safety, personal protective equipment (PPE), and workforce safety training. A new Work Health and Safety Management System, "Safety Champion" has been developed and is currently being rolled out, integrating the Safety Plan, WHS training, incident reporting, and hazardous chemical register into a single, streamlined platform.

Human Resources

Our key workforce challenges continued to centre on staff retention, managing community expectations, adapting to organisational change, addressing critical skills shortages, and improving productivity to ensure the community receives the best possible value from Council's resources and services.

Retaining and attracting suitably qualified employees to a remote location continues to be a significant challenge, particularly in specialised and technical roles. To address these challenges, Council is working towards maintaining a strong focus on workforce capability, investing in training, professional development, and competency-based skills development to build local capacity, strengthen succession planning, and support the delivery of sustainable, high-quality services to the community.

ICT Projects

The ICT Department delivered major initiatives during 2025–2026 to improve organisational efficiency, security, compliance and community safety. Key achievements included implementing the Human Resources and Payroll Management System, upgrading to the Platinum version in November 2025 and introducing facial recognition functionality in June 2026, increasing automation and strengthening workforce management.

Following completion of the new Administration Office, the Department deployed network services, CCTV, electronic access control and intrusion alarms. It also secured external grant funding for the Community Safety CCTV Upgrade Project, completed planning and design, executed contracts and scheduled implementation for the second half of 2026. Developed through community consultation, the project will install CCTV at the Airport, Bakery, RISE, Store and fuel storage facilities, Essential Services, CEO Supermarket precinct, Post Office, Kowanyama Sports Club, Café precinct and community gas bottle storage facilities, with local electrical contractors supporting delivery.

The CCTV project is the first stage of a broader community security program. Phase 2 will extend coverage to KASC facilities and introduce electronic access control at the Airport and HACC facilities, supported by a comprehensive coverage assessment scheduled for August 2026 to guide future expansion.

The Department also implemented an automated digital records retention and disposal system in the second quarter of 2026, following planning that commenced in late 2025. Aligned with the Queensland State Archives General Retention and Disposal Schedule, the system strengthened information governance, compliance and records management.



Phase 1 of the Network Security Enhancement Program ran from August 2025 to May 2026, aligning infrastructure and cyber security practices with Australian Government recommendations and industry best practice. Phase 2 is scheduled to commence in July 2026 and aims to achieve Maturity Level 1 alignment with the Australian Signals Directorate Essential Eight. Specialist consultants also delivered the Mob Safe Online cyber security workshops in September 2025, receiving positive participant feedback and strengthening cyber awareness, digital literacy and safe online practices across the organisation and community.

Overall, the year delivered substantial progress in modernising business systems, strengthening cyber security and information governance, and improving organisational and community safety through targeted investment in technology and digital infrastructure.

Council has performed well throughout the 2025-2026 financial year, finishing the year with a $26.90 million net result. Council assets as of 30 June 2026 totalled over $276.37 million, which included $45.63 million of current assets, and $230.74 million of non-current assets where property, plant and equipment made up 80.79% of total assets. Total liabilities as at 30 June 2026 were $18.01 million. Council's liquidity ratio of 6.7 months demonstrates a strong capacity to meet ongoing and emergent financial commitments from its available unrestricted cash resources.

Council obtained an Unmodified Audit opinion for the 2025-2026 financial year, with the above results leaving Council well placed for the future.

Further details and breakdowns of Council's overall financial position can be found in the Financial Statements and the detailed notes to the Financial Statements.

Joe Cristaldi
Executive Manager Corporate and Financial Services Manager





Community Services

The Community Services team continued to provide essential frontline services while expanding community engagement, strengthening cultural programs, supporting vulnerable residents, and maintaining critical social infrastructure. Significant effort was directed towards women's services, aged care compliance, youth engagement, community events, ranger programs, postal services, cultural preservation and community wellbeing initiatives.

Key achievements over the 2025-2026 are:

Cultural Heritage and Ranger Programs

- Rangers participated in specialist environmental monitoring training, including turtle monitoring systems.
- Continued partnerships with Kowanyama State School, delivering on-country learning, cultural education and environmental awareness activities.
- Ongoing cultural engagement activities strengthened knowledge transfer between Elders and younger community members.
- The Ranger team presented at the 2026 Savanna Fire Forum and National Indigenous Carbon Forum in Darwin, where they were recognised with the award for Best Presentation. The presentations showcased the social, economic and environmental benefits of cultural burning practices and how these practices are being used to generate income through the sale of carbon credits.
- Continued revitalisation of the Kowanyama Cultural Centre, with facility upgrades and new infrastructure and equipment strengthening the protection and preservation of significant cultural collections, while continuing to advance collection digitisation and development of the Digital Archive. The IKC Studio continued to build community digital skills through access to digital resources, equipment and activities.

Women's Services and Community Wellbeing

- Women's Shelter services remained operational throughout the year, supporting women and families requiring assistance.
- Women's Group completed the Kowanyama Women's Group Operational Framework 2026 in consultation with key external stakeholders. The Framework articulates the Group's role in providing cultural support to women and families within the Kowanyama community, including support during sorry business, fostering cultural knowledge and understanding, facilitating yarning and family engagement, and assisting community members to access appropriate services and support networks.
- Community Services secured donations through the Share the Dignity program, providing personal care and wellbeing products for distribution throughout community programs.
- Women's Group delivered regular support, mentoring and yarning activities focused on strengthening family wellbeing and community resilience.
- On-country activities facilitated intergenerational learning, including traditional knowledge sharing, cultural activities and Elder mentoring opportunities.
- Social and emotional wellbeing forums were delivered in partnership with external facilitators, supporting community members through education, crisis awareness, grief and loss discussions.
- Women's Group representatives participated in regional engagements and capacity building opportunities including women's camps and international conference participation.

Aged Care Services

- Council maintained ongoing compliance with aged care standards and regulatory requirements.
- Continuous improvement activities were implemented as part of quality assurance and compliance processes.



- Governance reviews and audit activities commenced to strengthen service delivery and ensure future sustainability of aged care programs.
- Home and community care services continued to support elderly residents throughout the reporting period.

Community Events and Social Participation

- Delivery of a broad calendar of community activities and cultural celebrations.
- Successful planning and implementation of community events throughout the year.
- Significant support provided for NAIDOC Week activities, community celebrations and cultural recognition programs.
- The 2025 NAIDOC Family Fun Day attracted strong community participation and delivered family-focused entertainment, cultural activities and community partnerships.
- The NAIDOC Ball showcased local achievements through community awards and cultural celebrations.
- Council partnered effectively with local organisations, sponsors and service providers to maximise community participation and event outcomes.

Youth and Family Support

- Community-led youth diversion initiatives progressed, including implementation of the "Our Learning Our Way" program.
- Kowanyama Sport and Recreation Strategy 2025–2035 was developed through extensive consultation and engagement with the Kowanyama community, reflecting local aspirations, priorities and opportunities for the future. The Strategy provides a long-term roadmap to enhance sport and recreation across the community by guiding investment in facilities, infrastructure, programs and services over the next ten years.
- Continued support for playgroup activities while working toward broader early years' service development.
- Youth, family and child-focused wellbeing programs continued despite recruitment challenges affecting some planned service expansions.
- During 2025-26, Council continued work with YETI's Schools Up North (SUN) program on the development of the Kowanyama Youth Strategy. The project seeks to establish a long-term strategic framework to support children, young people and families through targeted programs, partnerships, and advocacy. A significant milestone was achieved with completion of the Kowanyama Youth Profile, providing Council and the community with a local evidence base to inform future priorities and investment. Development of the Youth Strategy and associated Action and Investment Plan continued throughout the year and is scheduled for completion in 2026.

The Community Services department successfully maintained essential community support services while delivering a strong program of cultural, wellbeing, community engagement and social development initiatives. Notable achievements included successful NAIDOC celebrations, strengthened women's programs, ongoing aged care compliance, continued ranger cultural education activities, high utilisation of postal services, progression of early years and youth initiatives, and expanded partnerships supporting community wellbeing and cultural preservation. The department continued to provide critical social infrastructure and frontline services that directly contribute to the liveability, safety and wellbeing of the Kowanyama community.

Gina Rainbird
Executive Manager Community Services



Roads, Infrastructure and Essential Services

The Roads, Infrastructure and Essential Services team delivered a significant year of infrastructure investment, service delivery and asset renewal across the Kowanyama community. During 2025-2026, the team successfully delivered more than $100 million in capital works and infrastructure projects while continuing to maintain essential services, roads, community housing, buildings, water infrastructure, waste facilities and airport operations.

The year was characterised by strong project delivery outcomes, successful grant funding applications and the progression of several transformative projects that will support Kowanyama's future growth, resilience and liveability.

Capital Works and Infrastructure Delivery

A number of major projects were completed or substantially progressed during the year, including practical completion of the Kowanyama Subdivision project, completion of the Kowanyama Local Housing design project and progression of detailed designs for the construction of 19 new homes scheduled for delivery during 2026-2027.

Council successfully completed the ICCIP Waste, Water and Solid Waste Infrastructure Project, delivered the Splash Park and Wading Pool project, completed the Magnificent Creek Stabilisation Works and finished the Pindi Street Upgrade Project. These projects have improved community infrastructure, public amenities, environmental outcomes and resilience across the township.











Additional community improvements included installation of new town entrance welcome signage funded through Works for Queensland and completion of Local Roads and Community Infrastructure Program works, including the installation of traffic calming measures, safety signage and new street naming infrastructure.

The team also progressed strategic planning initiatives including the Kowanyama Flood Study and Emergency Action Plan, providing critical information to support future flood resilience and emergency management activities.

Airport Infrastructure and Aviation Services

The airport continued to be a major focus area during the reporting period.

Council secured $8 million under the Crucial Access Links Program to undertake one of the most significant airport upgrade programs ever delivered in Kowanyama. Stage 1 works, including runway, apron, and taxiway reconstruction and resealing, were successfully completed, significantly improving aviation safety, accessibility, and operational reliability.

Stage 2 upgrades are now underway and include fuel storage and supply enhancements, drainage improvements, fencing upgrades, and security improvements, which will further strengthen the airport's role as a critical transport and emergency services asset for the community.

Council also secured grant funding support for the Remote Airstrip Upgrade Program, enabling delivery of additional runway and taxiway improvements that will continue to improve the long-term sustainability of airport infrastructure.

Water and Essential Services

Council continued to provide safe and reliable essential services throughout the year while progressing significant upgrades to water infrastructure.

A major milestone was securing approximately $8 million for upgrades to the Kowanyama Water Treatment Plant. Design work progressed throughout the year, including plans to increase treated water storage capacity from approximately 0.8 megalitres to 2.7 megalitres. This investment will significantly improve water security, operational resilience, and future service capacity for the community.

Daily operations continued across water treatment, reticulation, sewerage, and essential service networks, ensuring continuity of service for residents and community facilities.

Roads and Transport Infrastructure

Council continued to maintain and improve the local road network through a combination of Disaster Recovery Funding Arrangements (DRFA), Roads to Recovery, and other State and Commonwealth funding programs.

Key achievements included completion of Sandy Creek Bank Stabilisation Works, Town Street repairs, and upgrades to Shelfo Road through additional Regional Roads and Transport Group funding. Council also completed emergent road restoration works across the majority of its access road network, improving road safety and reliability.

Significantly, Council secured more than $60 million in REPA funding, representing the largest allocation received by Council to date and exceeding the combined allocations received over the previous five years. This funding will enable substantial future investment in road and infrastructure resilience across the region.

Housing and Building Services

The team delivered a strong year of housing maintenance and refurbishment activities through both grant-funded projects and operational service delivery programs.

Major achievements included completion of housing upgrades for residences, together with the delivery of 16 major home refurbishment projects. These works improved housing quality, asset condition, and tenant amenity outcomes across Council's housing portfolio.

The Building Services team also commenced several significant projects, including:

- Staff housing refurbishment programs;
- Administration Office refurbishment works;
- Building Services workshop and facility upgrades; and
- Ongoing maintenance and renewal of Council-owned facilities.

Council continued to successfully deliver its Building Asset Services (BAS) housing maintenance contract, ensuring responsive





maintenance and repair services for Kowanyama's social housing portfolio.

Funding Success and Future Investment

A significant achievement during the year was Council's continued success in attracting external grant funding to support long-term infrastructure development.

In addition to securing major funding for airport and water infrastructure projects, Council received an allocation of approximately $2.56 million under the Works for Queensland 2024-27 program. These funds are expected to support a range of future projects including staff housing upgrades, Council accommodation facility improvements, town entrance enhancements and Council office maintenance works.

The team has established a strong pipeline of future infrastructure projects which will continue to improve community assets, housing, transport infrastructure and essential services over coming years.

The Roads, Infrastructure and Essential Services team delivered one of its strongest years of infrastructure investment and project delivery to date. Through successful grant attraction, effective project management and continued delivery of essential services, the department completed or substantially progressed major projects across housing, roads, water infrastructure, airport facilities, recreation infrastructure and community assets.

The delivery of over $100 million in capital works, combined with record levels of external funding secured for future projects, has positioned Council to continue improving infrastructure, resilience and service delivery outcomes for the Kowanyama community well into the future.

Malcolm France
Executive Manager, Roads, Infrastructure and Essential Services



Annual Operational Plan

Progress against Council's key plans is evaluated on a regular basis, enabling action to be taken where performance is not progressing as expected and informing changes to plans to respond to the changing environment.

Progress reports are provided on a quarterly basis to the Council.

Office of the CEO

CEO Office

Project	Section	Objective
Corporate Plan	CEO Office Governance	Council has reviewed and refreshed the 2024 – 2029 Corporate Plan by 31 December 2024
Carbon Abatement Project	CEO Office	Council Continues Abatement
Carbon Land Restoration Fund Feasibility Study	CEO Office	Council undertakes a feasibility study into the viability of moving to LRF and formal resolution
Cattle Company	CEO Office	Council continues to destock and sell its cattle across both PICs
AEA MOU	CEO Office	Council continues to destock and sell its cattle across both PICs
Long-term Strategic Infrastructure Projects	CEO Office	Council has a capital prioritisation strategy and program for new assets that are funded by grants opportunities
Oriners & Sefton Advisory Committee	CEO Office	Council has an active and productive committee that provides guidance fo operations at Oriners and Sefton Stations
Trustee Advisory Committee	CEO Office	Council has an active and productive committee that provides guidance for Trustee management of the Kowanyama DOGIT
Council of Elders Advisory Committee	CEO Office	Council has an active and productive committee that provides guidance for community priority issues
Grants Management Framework	CEO Office	Council has a framework in place to define when Council applies for grants, how that is communicated, how it will be managed, and Council's performance for all grants



		Q4% Complete
	Performance Measures	
	Councillor update session	100%
	Councillor Community Consultation	
	Adopted refreshed Corporate Plan	
	Council maintains compliance obligations with clean energy regulations	100%
	Budget compliance	
makes	Feasibility study presented to Council	100%
	Council resolution	100%
	Council maintains compliance obligations with LPA	100%
	Budget compliance	90%
	Explore mutually beneficial partnerships (i.e., AEA MOU)	100%
	MOU Signed	100%
	MOU objectives achieved/implemented	50%
	Develop Strategy	25%
	Develop a List of Assets	25%
	Reference Asset Management Plans	25%
	Apply Strategy	25%
or	Hold meetings in accordance with the Terms of Reference	100%
	Undertake annual review of Terms of Reference (and membership)	25%
	Native Title	25%
	Hold meetings in accordance with the Terms of Reference	100%
	Undertake annual review of Terms of Reference (and membership)	100%
	Hold meetings in accordance with the Terms of Reference	50%
	Undertake annual review of Terms of Reference (and membership)	75%
	Develop framework	75%
	Implement framework	75%

Corporate Services & Finance

Corporate Services & Finance

Project	Section	Objective
Asset Management Plans	Finance EMRIES	Complete Council Wide Asset Management Plan
Finance System	Finance	Identify alternate Finance System to align with Council requirements
Electronic Payroll and HR System	Human Resources	Identify and implement a new payroll and HR system to align with Council requirements, enhancing efficiency, accuracy, compliance, data management, and employee experience throughout the employee lifecycle.
Employee Retention Strategy	Human Resources	Develop strategy to reduce employee turnover, prevent attrition, increase retention and employee engagement
Education (15-18 years)	Human Resources	School based Apprenticeship & Traineeship Program
Community WIFI	Information, Communications & Technology	Implementation of Community WiFi
CCTV (Community Safety Plan)	Information, Communications & Technology	Implement and maintain an expanded CCTV platform, in line with Community Safety Plan and Current CCTV Policy
Records Management Disposal Strategy	Information, Communications & Technology	Council has a working disposal program implemented for records
Cybersecurity and Fraud Training	Information, Communications & Technology	Conduct cybersecurity training for staff

	Performance Measures	Q4 % Complete
	Initial Organisational Wide Asset Management Plan based on Asset Register	30%
	Water Sub-Plan	n/a
	Sewerage Sub-Plan	n/a
	Urban Roads Sub-Plan	n/a
	Buildings Sub-Plan	n/a
	Define system requirements to meet Council needs	10%
	Investigate software/system options available	80%
	Select system	0%
	Develop an implementation plan	0%
	Implement System and "Go Live"	0%
	Investigate and Select System	100%
	Develop and finalise an implementation plan including user training program	100%
	Implement System within agreed timeframe	100%
	Go Live	100%
	Review of Council's recruitment and induction processes	30%
	Develop and implement Employee Award Program	0%
	Review of Staff Housing entitlements	0%
	Develop Apprenticeship Traineeship program for 15 – 18-year-old students	15%
	Develop post-school support for student who do not complete program while at school	0%
	Research and identify suitable grants for community WiFi projects	100%
	Identify Strategic WiFi locations around community	100%
	Implement Community WiFi	100%
	Utilise as possible extra network carrier for Council	100%
	Measure community satisfaction and utilisation of the Community WiFi service.	100%
	Carryout audit and provide recommendations	70%
	Implement CCTV in accordance with Safety Plan	0%
	Review to ensure compliance obligations are met	0%
	Investigate strategies or outsourcing	100%
	Develop plan	100%
	Implement	90%
	Digitise documents	20%
	Decrease likelihood of reported security incidents by providing a combination of online learning materials and group training exercises.	100%
	Conduct follow-up assessments to measure knowledge retention and awareness improvement.	100%
	Increase in the adoption of secure practices by staff members.	90%
	Improve incident response time and minimize the impact of security breaches	20%

Corporate Services & Finance

Corporate Services & Finance

Project	Section	Objective
SharePoint Redevelopment Project	Information, Communications & Technology	Restructure SharePoint and implement operational structure
Transition from Hybrid Active Directory to Modern 365 Cloud	Information, Communications & Technology	Transition to Microsoft 365 and Azure Entra ID cloud
WH&S	Workplace Health and Safety	Workplace Health & Safety Framework
Drug and Alcohol Testing	Workplace Health and Safety	Regular scheduled and RTW drug and alcohol testing in Kowanyama and Cairns workplaces
New Planning Scheme	Governance	Council has a current planning scheme by 30 June 2024
State Compliance Checklist	Governance	Council is compliant with all compliance obligations per the States compliance checklist, which is defined by the Local Government Act and Regulation

		Q4 % Complete
	Performance Measures	
	Develop a new information architecture for SharePoint including a Roadmap	20%
	Migration of all existing data and documents to the new structure	0%
	Document and communicate the naming conventions for SharePoint sites, libraries, and files.	0%
	Train and educate staff on the new SharePoint structure and features	0%
	Plan and execute the migration of onsite Active Directory, email and collaboration services to Microsoft 365.	100%
	Implement Azure Active Directory Entra ID for centralised user management	100%
	Implement Mobile Device Management	100%
	Train and support staff where required	100%
	Develop and implement a Workplace Health & Safety framework (including Safety Management System)	80%
	Monitor and review framework (6-12 month ongoing cycle)	60%
	4 inspections annually in Kowanyama and Cairns	100%
	Complete associated studies for the planning scheme	40%
	Develop a new scheme	0%
	Community consult process	0%
	State approval	0%
	Adopted planning scheme	0%
	Review checklist	100%
	Review and adopt all associated policies	100%
	Compliance checklist is signed off by EMT	0%

Roads, Infrastructure and Essential Services

Roads, Infrastructure and Essential Services

Project	Section	Objective
Fleet Replacement Program	EMRIES	Council has a program to replace its fleet with a prioritisation strategy
Council Building renewal program	Building Management	Council has a program of capital renewal for council buildings based on the Asset Management Plan
Community Housing	Building Management	Responsible management of repairs, maintenance and upgrades of existing assets, compliance with regulator requirements and undertaking of works in line with contracts
Recovery works	Roads	Funded recovery and betterment works are completed within QRA timelines for registered events
Drinking Water Improvements	Essential Services	To continue to meet the current QLD drinking water standards
Airport Infrastructure	EMRIES	Ensure all airport infrastructure conforms to CASA requirements including fuel farm, runway, and PAL system. Upgrade apron, taxiway, and runway
Town Streets	Roads	To Improve resilience of town streets with long term benefits

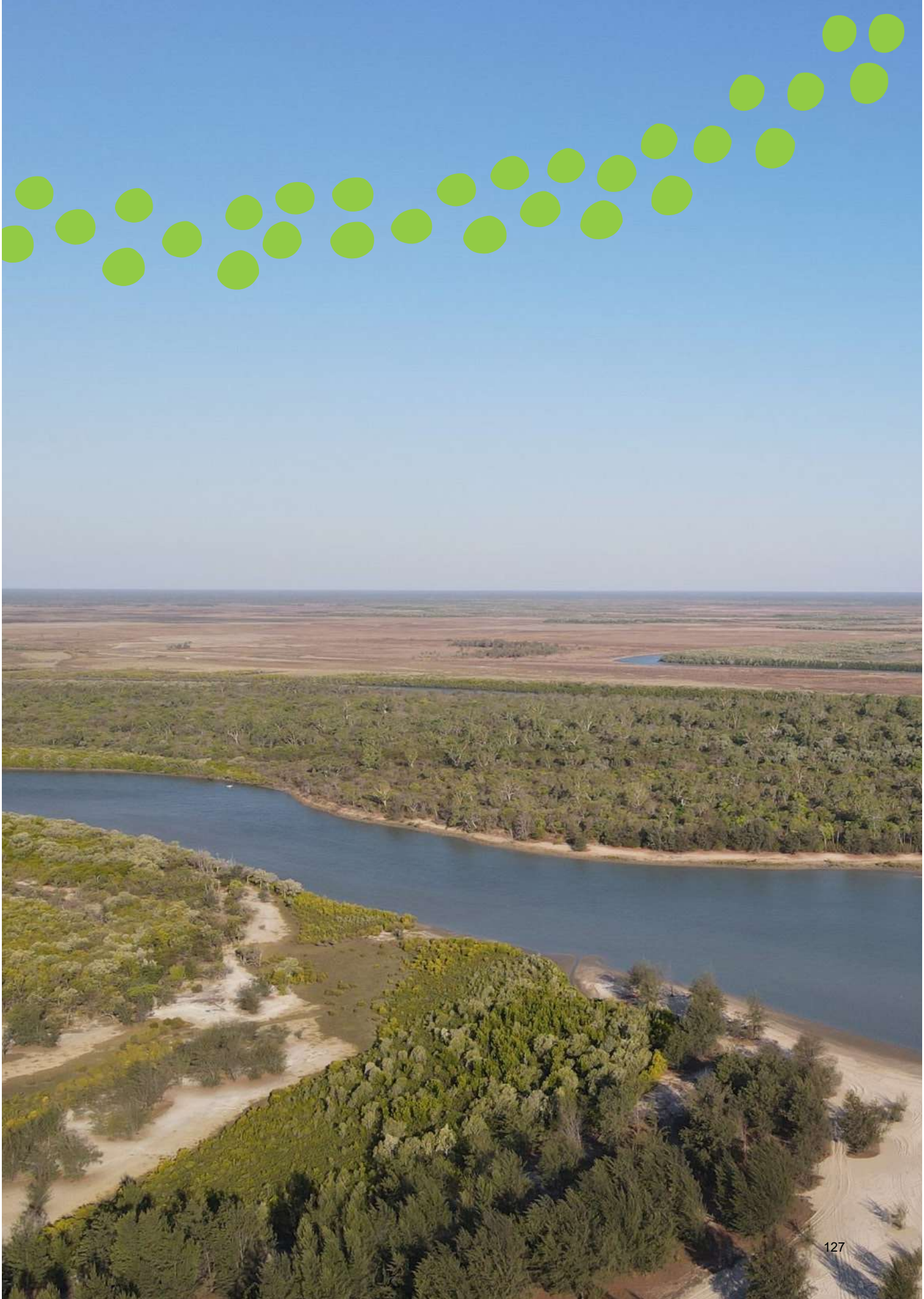
		Q4 % Complete
	Performance Measures	
	Audit of all fleet is complete.	100%
	Programmed maintenance and cyclical replacement strategy	75%
	Appropriate priority vehicles purchased	100%
	Each function of Council has been reviewed	100%
	Life cycle planning	50%
	Cyclical maintenance program in place	100%
	Receive, allocate and program works within nominated QBuild contract timeframes	100%
	Timely completion of internal works	100%
	Re-establishment of local workforce across all trades	50%
	Revenue in line with agreed profit margins	100%
	Project scoped, funding sourced and works complete	100%
	Projects completed within budget	100%
	Projects completed within QRA and grant funding timelines	100%
	Implement suggested improvements per recent audit.	100%
	Monitor and maintain drinking water standards through training and development of local workforce	100%
	Engage and foster relationships with Regulatory departments	100%
	Audits undertaken with suggested improvements implemented	100%
	Funds secured, resilient design and upgrade projects substantially complete, within available funds	100%
	Complete Streets Upgrade and Resilience Design package	100%
	Complete betterment and reconstructions in critical damaged areas	100%

Community Services and Cultural Heritage

Community Services and Cultural Heritage

Project	Section	Objective
Community Safety Plan	EMCS	Council's Community Safety Plan is implemented within the restraints of financial resources
0 – 5 Education	Childcare/Early Years Hub	The development of education for children 0 – 5 years is fostered through Council led initiatives.
Sport and Recreation Events	Sport & Recreation	Council delivers programs and events to increase participation in activities
Aged Care Compliance	Aged Care	Council maintains a compliant and sustainable Aged Care Service.
Community Engagement / Events	EMCS CEO	Proactive engagement of community events to encourage community participation, support celebration of culture
Women's Services	EMCS Community Services and Events	Council maintains an active and supportive Women's Program and Women's Shelter focussed on building the capacity and capability of community members
Community services	EMCS	Support improved liveability initiatives within the community

		Q4 % Complete
	Performance Measures	
	Community Safety Plan is developed and adopted by Council	
	Implementation of recommended outcomes commenced	
	Funding sourced for relevant actions.	0%
	Development of an early year's program for the Kowanyama Early Education Hub	
	Implementation of the early year's program	
	Sport and Recreation Strategy is developed and adopted by Council.	100%
	Implementation of planned initiatives to support organised participation.	0%
	Funding sourced for relevant infrastructure projects.	0%
	Compliance with the federal government aged care standards is consistently maintained.	40%
	Recommended continuous improvement initiatives and infrastructure are identified and implemented.	50%
	Annual proactive routine maintenance is carried out.	
	Explore options to divest the Aged Care Service to a specialist provider	
	Development and implementation of a community events calendar.	75%
	Partnerships with Community Groups/Organisations are supported to facilitate cross-community messaging at relevant events.	
	Women's Shelter remains compliant with Human Services Quality Framework (HSQF) standards and requirements	10%
	Development of an activity calendar for Women's Group to support and activate the community through regular events, and capacity-building meetings.	85%
	The Women's Shelter is upgraded/renewed to improve safety and to support higher capacity of clients.	80%
	Explore options to divest the Women's Shelter to a specialist provider.	***?***
	Implementation of Orange Sky Laundromat in the community.	?
	A Youth Strategy is developed and adopted by Council, with implementation commenced within the restraints of financial resources.	80%



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STATUTORY REPORTING







Councillor Meeting Attendance

ATTENDANCE AT COUNCIL MEETINGS

During the 2025-2026 Financial Year, Council held 12 Ordinary Meetings and 3 Special Meetings.

Councillor	Ordinary Meetings Attended	Special Meetings Attended
Mayor Cr. Territa Dick	11	3
Deputy Mayor Cr. Teddy Bernard	12	3
Cr. Charmaine Lawrence	10	3
Cr. Coralie Lawrence	10	2
Cr. Richard Stafford	8	1

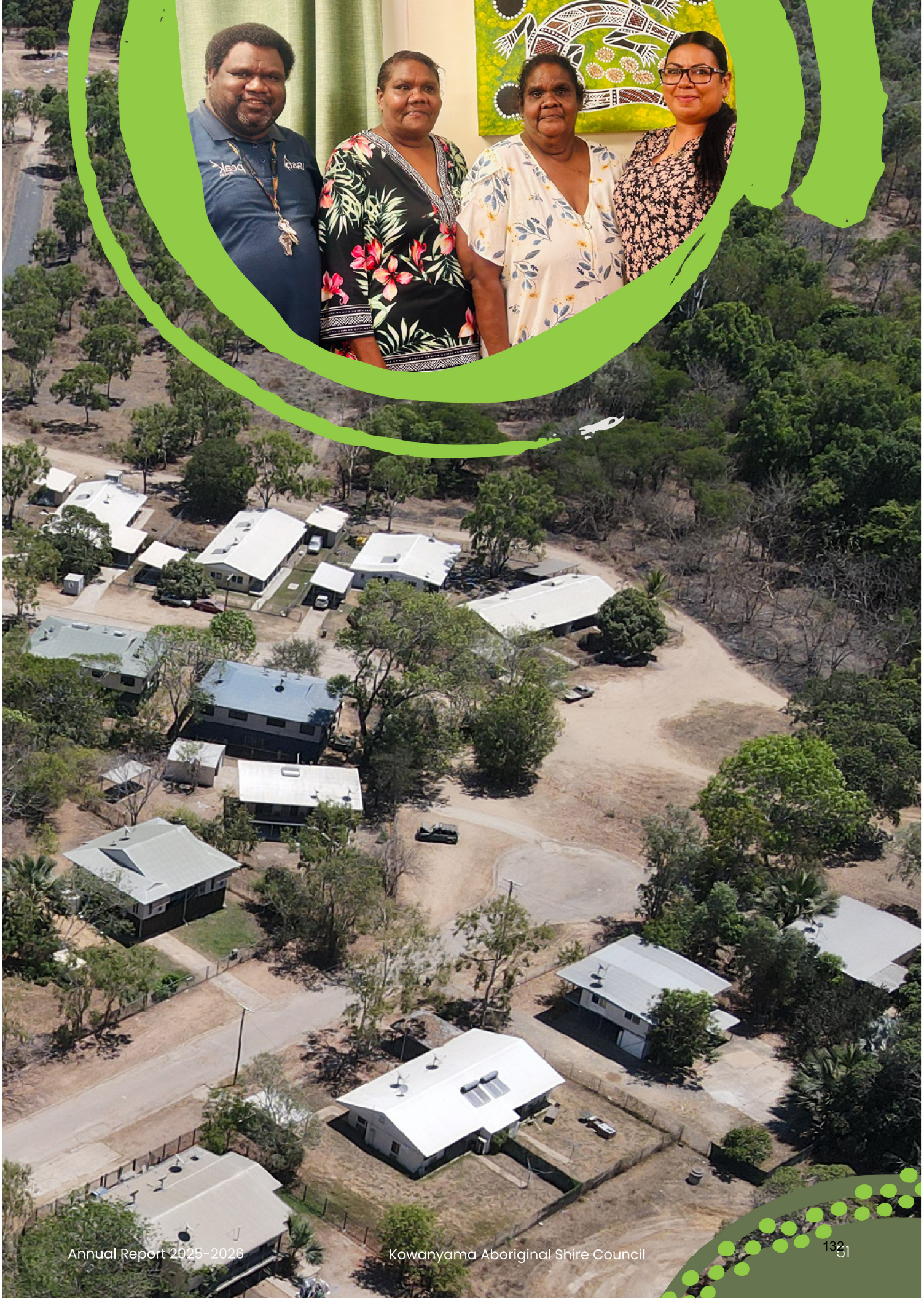


Councillor Remuneration and Expenses

In accordance with section 186(a) of the Local Government Regulation 2012, the total remuneration, including superannuation contributions, paid to each Councillor during the financial year are as follows:

Councillor	Remuneration (inc Super)	Total Expenses (exc GST)
Mayor Territa Dick	$137,732.22	$59,039.53
Deputy Mayor Teddy Bernard	$82,706.50	$41,903.88
Cr. Charmaine Lawrence	$67,737.34	$25,746.57
Cr. Coralie Lawrence	$67,737.34	$16,448.48
Cr. Richard Stafford	$67,737.34	$1,368.30







Councillor expenses reimbursement and provision of facilities

In accordance with section 250(1) of the Local Government Regulation 2012, the Councillor Expenses and Reimbursement Policy (the Policy) provides for the payment of legitimate and reasonable expenses incurred by Councillors for discharging their duties and responsibilities as Councillors. This is to ensure Councillors are not financially disadvantaged as a result of carrying out their official duties.

This Policy also outlines the facilities provided to Councillors to assist them in carrying out their duties efficiently and effectively. Council business is described as activities conducted on behalf of Council where a Councillor is required to undertake certain tasks to satisfy a legislative requirement, perform ceremonial activities or achieve the business objectives of Council.

Council's Councillor Expenses and Reimbursement Policy was adopted on 23 August 2022.

Council has not made any subsequent changes to this policy during 2025-2026.

In accordance with Council's Councillor Expenses and Reimbursement Policy, Councillors are provided with:

Mayor

- Separate office accommodation and an administrative officer for administrative support.
- Council-owned vehicle provided for personal and business use.

Deputy Mayor and other Councillors

- Access to workstations within the administration building, as well as kitchen amenities and restrooms.
- Use of Council meeting rooms as required and when available.
- Administrative support at the administration building for Council-related business.
- Use of Council landline telephone and internet access while at the administration building.
- Council-provided mobile phone to assist Councillors in undertaking their role.
- Council-provided laptop, computer, or iPad as defined by Council.
- Any other administrative necessities which Council resolves, are necessary to meet the business of Council.
- Insurance coverage while on Council business.
- Attendance at approved business-related conferences and workshops.
- Travel and accommodation to attend Council related business.

Expenditure from Councillor Discretionary Funds

A Councillor may allocate their Councillor Discretionary Funds under section 202 of the Local Government Act 2009 in any of the following ways:

- For capital works of the local government that are for a community purpose.
- To a community organisation for a community purpose.
- For another community purpose.

The prescribed amount for Council for the 2025-2026 financial year was **NIL**.



Non-Current Physical Asset to be Treated as an Expense

Council is required to report any resolutions made under s206(2) of the Local Government Regulation 2012. There were no resolutions made during the 2025-2026 financial year under s206(2) of the Local Government Regulation 2012 regarding threshold for non-current physical assets to be treated as an expense.

Grants to Community Organisations

Kowanyama Aboriginal Shire Council has a Community Grants Policy to support entities and individuals to undertake activities for the benefit of Kowanyama.

Council did not award any Community Grants for 2025-2026 financial year.

Councillor Complaints

Orders made under section 150I(2) of the LGA(s186(d)(I) LGR)	NIL
Orders made under section 150AH(1) of the LGA(s186(d)(ii))	0
Decisions, orders, and recommendations made under section 150AR(1) of the LGA(s186(d)(iii))	0
The name of each Councillor for whom a decision, order, or recommendation under section 150(I(2), 150AH(1) or 150 AR(1) of the LGA was made	
A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors	
A summary of the decision, order or recommendation made for each Councillor	NIL
Complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a Councillor of the local government or the chief executive officer of the local government	NIL
Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	NIL
Notices given under section 150R(2) of the LGA	
Notices given under section 150S(2)(a) of the LGA	NIL
Decisions made under section 150W(1)(a), (b) and (d) of the LGA	
Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA	NIL
Occasions information was given under section 150AF(4)(a) of the LGA	NIL
Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a Councillor	NIL
Applications heard by the conduct tribunal • under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct.	NIL



Administrative Action Complaints

Administrative Action Complaints	Details
A statement about the local government's commitment to dealing fairly with administrative action complaints	Council is fully committed to dealing fairly with administrative action complaints and has a Complaints Management Policy which sets out the steps for lodging and dealing with complaints.
A statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	Council's Complaints Management & Investigation Policy is available on our website and in hard copy when requested. As part of the complaints management process, council actively communicates the ways in which complaints can be made through our newsletters, social media, and website.

Administrative Action Complaints	
Administrative action complaints made to the local government;	2
Administrative action complaints resolved by the local government under the complaints management process	2
Administrative action complaints not resolved by the local government under the complaints management process; and	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



Senior Management Remuneration

The total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government – $838,208.92.

The number of employees in senior management who are being paid each band of remuneration.

Each band of remuneration is an increment of $100,000.

Salary Range	Number of Senior Management Employees
$1 - $100,000	0
$100,000 - $200,000	2
$200,000 - $300,000	2

Investigation Notices

Council did not receive any Investigative Notices from Queensland Competition Authority.

Audit and Risk

Council's Audit and Risk Committee (ARC) oversees an internal audit function in conjunction with managing external audit, governance, and risk management. The ARC meets three (3) times per year and monitors and reviews the integrity of financial documents, the internal audit function, as well as the effectiveness and objectivity of the internal auditors.

It also makes recommendations about any matters that the Audit Committee considers need action or improvement.

The committee's specific responsibilities include:

- Monitoring the annual preparation of Financial Statements and reviewing draft statements before they are audited and certified by the Queensland Audit Office.
- Overseeing governance reporting, including areas related to risk management and work health and safety.
- Reviewing and evaluating both external and internal audit plans, reports, and recommendations.

Beneficial Enterprises (s41 LGA)

Council does not currently have any Beneficial Enterprises.

Business Activities (s45(a) LGA)

Council has the following business activities:

- Kowanyama Cattle
- Kowanyama Carbon Abatement Project

Significant Business Activities (s45(b)/(c)/(d) LGA)

Council does not currently have any significant business activities. The competitive neutrality principle was not applied. No new significant business activities.



Overseas Travel

Name	Cr. Coralie Lawrence
Destination	New Zealand
Purpose	Attendance at the World Indigenous People's Conference on Education (WIPCE) to represent Kowanyama Aboriginal Shire Council at the conference, supporting the Women's Group's presentation on the Kowanyama project within the Health and Wellbeing category.
Dates	13 November – 24 November
Cost	$9,012.24
Name	**Brienna Lawrence – Community and Cultural Support Worker**
Destination	New Zealand
Purpose	Attendance at the World Indigenous People's Conference on Education (WIPCE) to represent Kowanyama Aboriginal Shire Council at the conference, supporting the Women's Group's presentation on the Kowanyama project within the Health and Wellbeing category.
Dates	13 November – 24 November
Cost	$8,882.00
Name	**Latoya Lawrence - Community and Cultural Support Worker**
Destination	New Zealand
Purpose	Attendance at the World Indigenous People's Conference on Education (WIPCE) to represent Kowanyama Aboriginal Shire Council at the conference, supporting the Women's Group's presentation on the Kowanyama project within the Health and Wellbeing category.
Dates	13 November – 24 November
Cost	$8,792.47



Concessions for Rates and Charges Granted by Council

Council did not grant any concession on General Rates Equivalent Charges in the 2025-2026 financial year.

Rates and Charges

Council did not levy any special rates or charges in the 2025-2026 financial year.

Registers

Council has the following registers:

- Register of Electoral Gifts
- Register of Interest of each Councillor and Executive Manager
- Register of Interest of persons related to Councillor
- Minutes of Local Government Meetings
- Road Register/Road Maps
- Schedule of Fees and Charges
- Register of Local Laws and Subordinate Local Laws
- Register of Regulatory Fees
- Register of Delegations
- Register of Council Policies
- Resolution Register
- Complaints Register
- Contracts Register

Competitive Neutrality Complaints

A summary of investigation notices given in the financial year under section 49 of the Local Government Regulation for Competitive Neutrality Complaints:	NIL
The Local Government's responses in the financial year on the QCA's recommendations on any complaints under section 52(3) of the Local Government Regulation 2012.	NIL

Contributions under the Planning Act

In accordance with section 189A(1) of the Local Government Regulations, Council must report on financial contributions under the Planning Act.

Council received **NIL** financial contributions for the 2025-2026 financial year.

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FINANCIAL REPORTING

Community Financial Report

The Community Financial Report is a summarised version of the Council's financial results and financial position presented to the community as part of the Annual Report pursuant to section 179 of the Local Government Regulation 2012.

It contains information in the following sections of the Financial Report.

- **Statement of Comprehensive Income** (Operating Results) - This details the total income earned and total expenses incurred during the financial year and whether Council made a surplus or deficit.
- **Balance Sheet** (Statement of Financial Position) - This shows all the assets (the items which Council owns, or is owed) and liabilities (what Council owes to others). The difference between the value of Council's assets and its liabilities is called Community Equity, and the greater the Community Equity, the better financial position the Council is in.
- **Statement of Changes in Equity** - This shows the movements between the elements of Community Equity which are in the Balance Sheet.
- **Statement of Cash Flows** - This shows the nature and amounts of cash inflows/outflows from the activities which Council is engaged in.
- **Financial Sustainability Ratios** - These financial sustainability ratios provide a useful snapshot as to Council's ability to maintain its financial capital and infrastructure capital over the long term.

Income Statement (Operating Results)

The Income Statement shows all sources of revenue the Council has earned and expenditure it has incurred during the financial year, as well as the net result (i.e. revenue less expenditure) which can be a surplus or a deficit.

Revenue comprises of operating (recurrent) income and capital income which is meant to be spent on replacement or additions to the Council's infrastructure assets (roads, buildings, water, sewer and other non-current assets).

Expenditure comprises of operating (expenditure incurred on day-to-day running of the Council's activities such as payments on utilities, consumables, operating wages, debt servicing, trading stocks, services and asset depreciation due to use) and capital (expenditure incurred on infrastructure and other assets which provide benefits for more than a year).

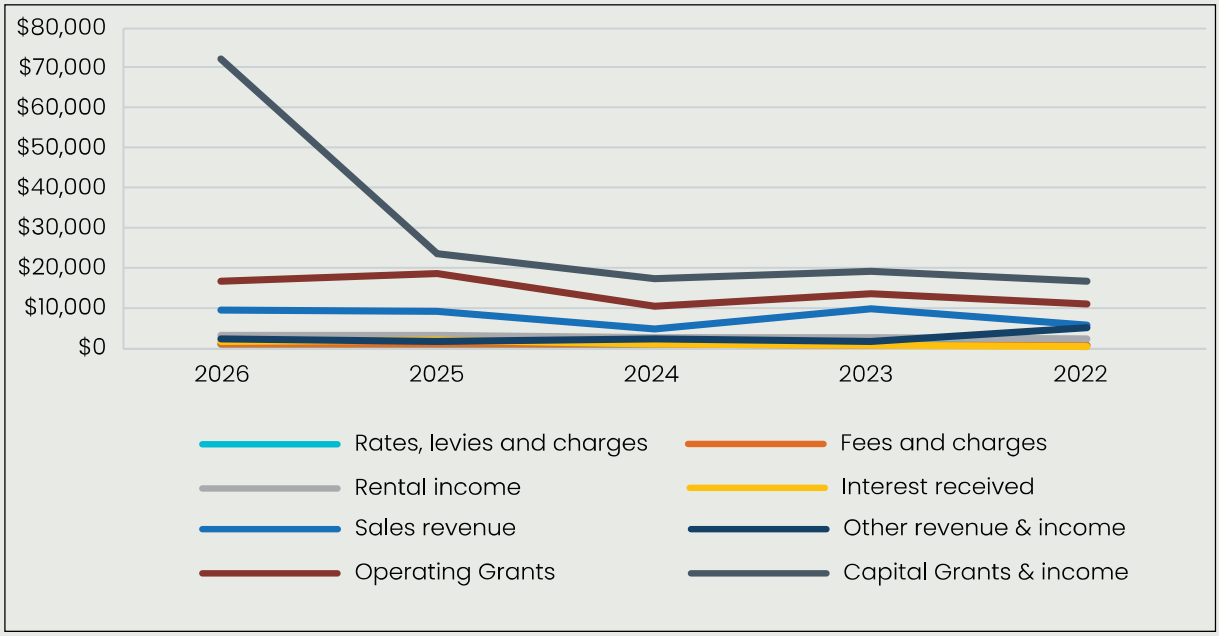
Revenue: As shown by the following table and graph, the total revenue for 2026 has increased to $97.5 million from $53.1 million in 2025. This net increase is due to:

- an increase in capital grants and contributions of $44.9 million, mainly due to the increase in the roads reconstruction program
- an increase in other revenue and income of $707k
- an increase in sales revenue of $300k
- an increase in rental income of $149k
- a decrease in operating grants and contributions of $1.5 million, mainly due to the timing of the Financial Assistance Grant for FY25 not being received in advance in FY24
- a decrease in interest received of $183k

Total recurrent revenue (i.e. total revenue less capital grants, interest received, rental income and other income) has increased to $26.8 million in 2026 from $26.6 million in 2025.

The Council's Revenue base over last five years					
Revenue Source ($000's)	**2026**	**2025**	**2024**	**2023**	**2022**
Rates, levies and charges	679	612	595	556	511
Fees and charges	587	645	505	451	393
Rental income	2,713	2,564	2,187	2,144	1,816
Interest received	1,250	1,433	691	300	29
Sales revenue	8,417	8,107	4,200	8,906	4,884
Other revenue & income	1,846	1,181	1,833	1,311	4,532
Operating Grants	15,308	16,845	9,472	12,165	9,869
Capital Grants & income	66,669	21,730	15,854	17,396	15,164
Total income	**97,468**	**53,117**	**35,337**	**43,230**	**37,198**

Council's Annual Revenue $000's - last five years

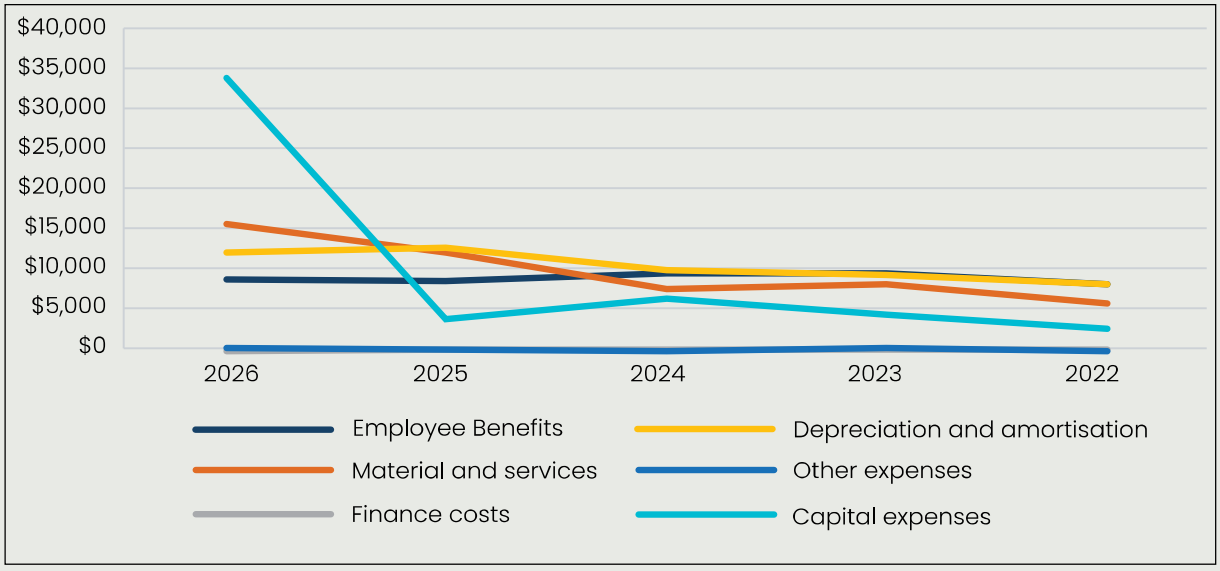


Expenditure: Total expenditure increased to $70.6 million in 2026 from $37.3 million in 2025.
This increase is due to:

- an increase in capital expenses of $29.9 million mainly due to an increase in impairment loss and losses on the disposal of assets
- an increase in materials and services of $3.6 million mainly due to higher costs relating to concrete sales and contractors partially offset by lower costs relating to carbon credit sales
- an increase in other expenses of $258k
- an increase in employee benefits of $131k
- a decrease in depreciation and amortisation of $523k

The Council's expenditure base over last five years					
Source ($000's)	**2026**	**2025**	**2024**	**2023**	**2022**
Employee Benefits	8,722	8,591	9,581	9,448	8,188
Material and services	15,619	12,061	7,578	8,044	5,735
Financial costs	44	45	53	62	54
Depreciation and amortisation	12,126	12,649	9,960	9,267	8,112
Other Expenses	365	107	-	362	-
Capital expenses	33,695	3,812	6,380	4,421	2,560
Total expenses	**70,570**	**37,265**	**33,552**	**31,603**	**24,650**

Council's Annual Net Result $000's - last five years

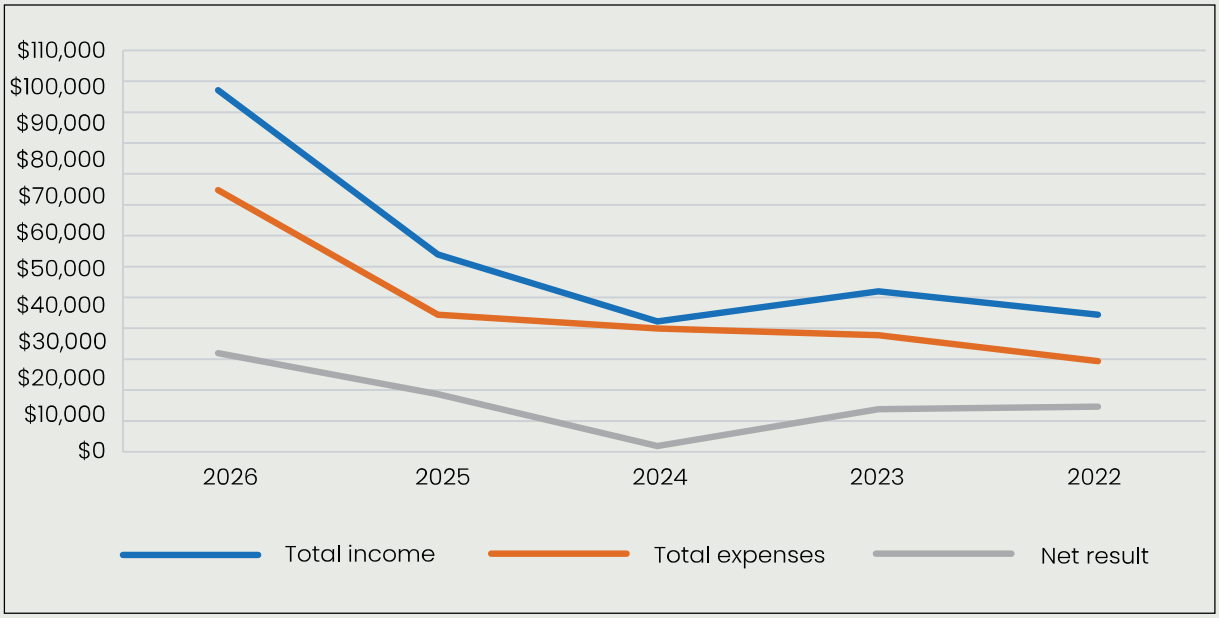


Net Result: Council reports a surplus of $26.9 million for 2026 compared to $15.8 million for 2025. This increase is mainly attributable to the increase in capital grant funding for the year, partially offset by an increase in capital expenses.

A snapshot of the Council's revenue, expenditure and net results over the last five years is illustrated by the following table and the graph.

The Council's revenue, expenditure and net result over last five years					
Elements ($000's)	**2026**	**2025**	**2024**	**2023**	**2022**
Total income	97,468	53,117	35,337	43,230	37,198
Total expenses	70,570	37,265	33,552	31,603	24,650
Net result	**26,898**	**15,852**	**1,785**	**11,627**	**12,548**

Council's Annual Net Result $000's - last five years



Balance Sheet (Statement of Financial Position)

The Balance Sheet shows the Council's financial position in terms of assets (what the Council owns), liabilities (what the Council owes) and equity (the net worth of the community, which is equal to total assets minus total liabilities).

Total assets have increased to $276 million in 2026 from $259 million in 2025.

This is mainly due to:

- a decrease in cash and cash equivalents of $24.8 million, which includes a decrease of $11.5 million in unspent government grant and subsidies
- an increase in Other Financial Assets of $11.8 million mainly due to an increase in contract assets
- an increase in Inventories of $1.3 million of which $1.0 million relates to carbon credit inventory held at the year-end
- an increase in property, plant and equipment of $28.9 million due to increases in valuations and work in progress

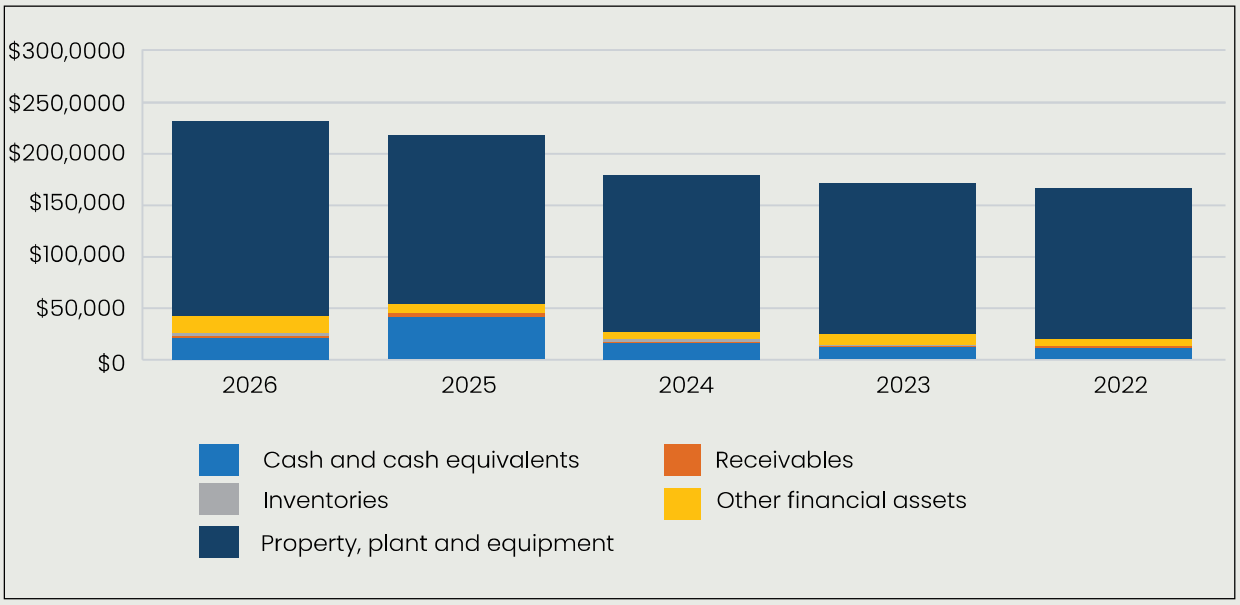
Total liabilities have decreased to $18 million in 2026 from $34.2 million in 2025. This is mainly due to:

- a decrease in other Liabilities $14.2 million, due to a decrease in contract liabilities relating to funds received upfront to construct Council controlled assets
- a decrease in payables of $1.8 million, mainly due to a reduction in trade creditor balances

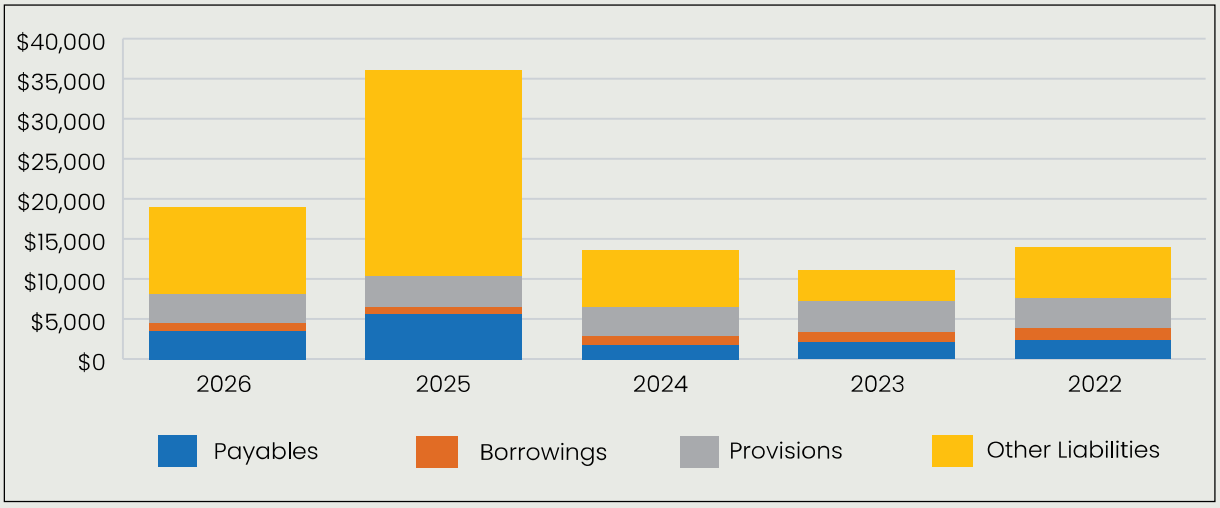
Total Community Equity has increased to $258 million in 2026 from $225 million in 2025.

Summarised Balance Sheets over last five years					
Elements ($000's)	**2026**	**2025**	**2024**	**2023**	**2022**
Cash and cash equivalents	25,903	50,731	19,625	14,579	13,500
Receivables	3,025	3,162	1,536	2,592	2,577
Inventories	1,963	616	2,232	737	732
Other financial assets	21,611	9,833	9,866	11,218	8,318
Property, plant and equipment	223,873	195,012	181,415	176,086	173,599
Total assets	**276,374**	**259,354**	**214,674**	**205,212**	**198,726**
	2026	**2025**	**2024**	**2023**	**2022**
Payables	3,548	5,375	1,861	2,166	2,362
Borrowings	809	958	1,102	1,243	1,380
Other Liabilities	10,214	24,403	6,709	3,571	5,963
Provisions	3,442	3,512	3,389	3,586	3,608
Total Liabilities	**18,013**	**34,248**	**13,062**	**10,566**	**13,313**
	2026	**2025**	**2024**	**2023**	**2022**
Equal to					
Asset revaluation surplus	122,595	116,237	108,595	103,415	105,809
Retained surplus	135,767	108,869	93,017	91,232	79,605
Total community equity	**258,362**	**225,106**	**201,612**	**194,647**	**185,414**

Total Assets $000's - last five years



Total Liabilities $000's - last five years



Statement of Changes in Equity (the net worth of Council)

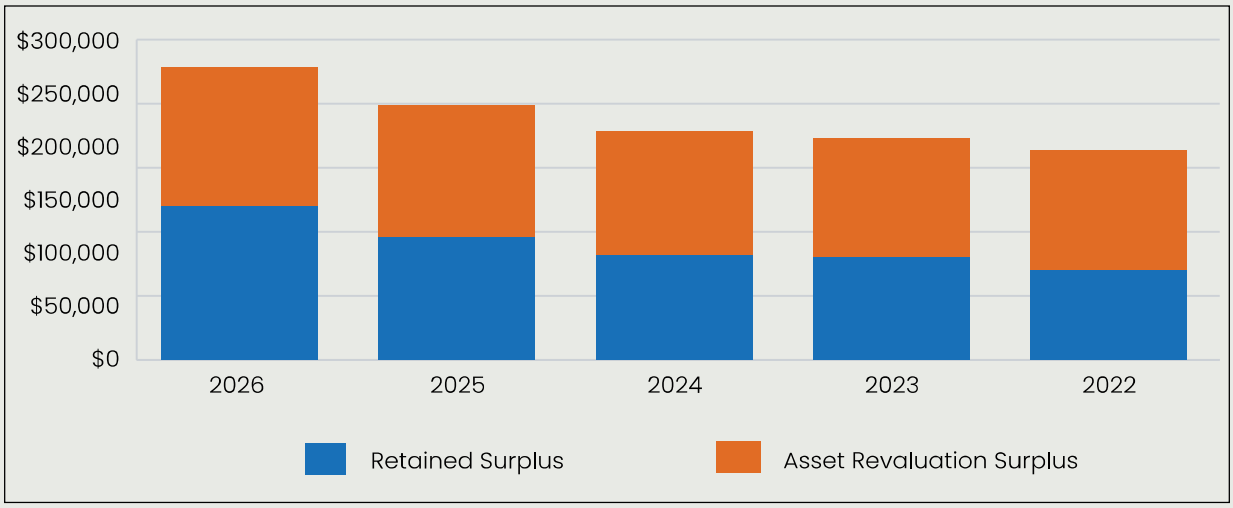
Movements in community net wealth across financial years depend on the annual net result (surplus or deficit) and changes in asset revaluation reserve. The Community Net Wealth increased by $33.3 million for 2026.

This is due to:

- a net surplus for year of $26.9 million
- an increase in asset revaluation surplus of $6.4 million

Community Net Wealth over last five years					
Closing Balance ($000's)	**2026**	**2025**	**2024**	**2023**	**2022**
Retained Surplus	135,767	108,869	93,017	91,232	79,605
Assets Revaluation Surplus	122,595	116,237	108,595	103,415	105,809
Total expenses	**258,362**	**225,106**	**201,612**	**194,647**	**185,414**

Total Community Net Wealth $000's - last five years

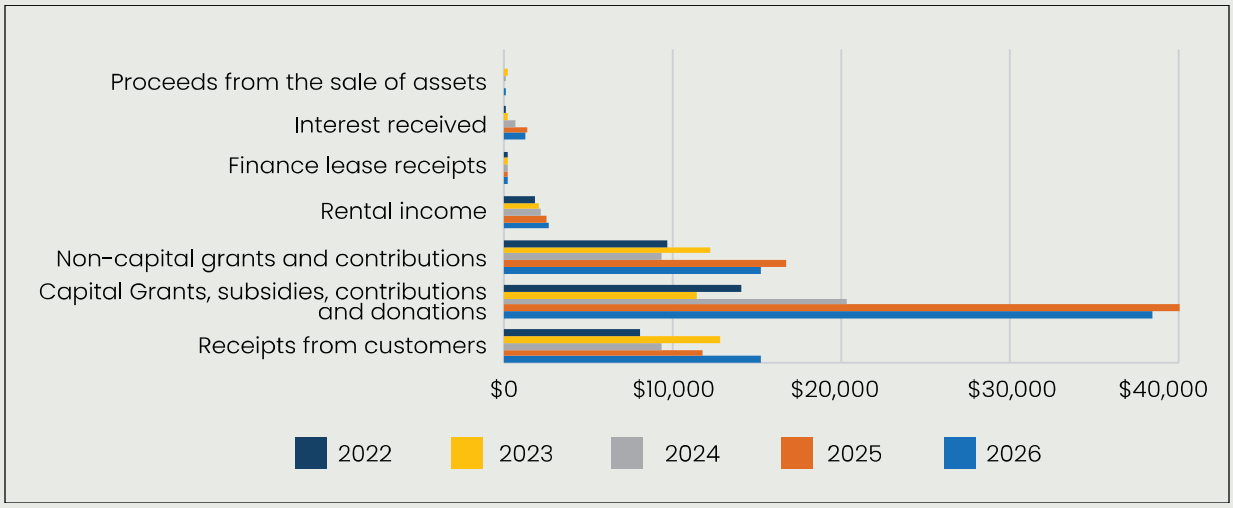


Statement of Cash Flows

Statement of Cash flows provides an analysis of how the Council generated total funds and how these funds have been expended including movements in remaining cash balances.

The following table and the graph show where the funds came in to the Council for 2025-2026.

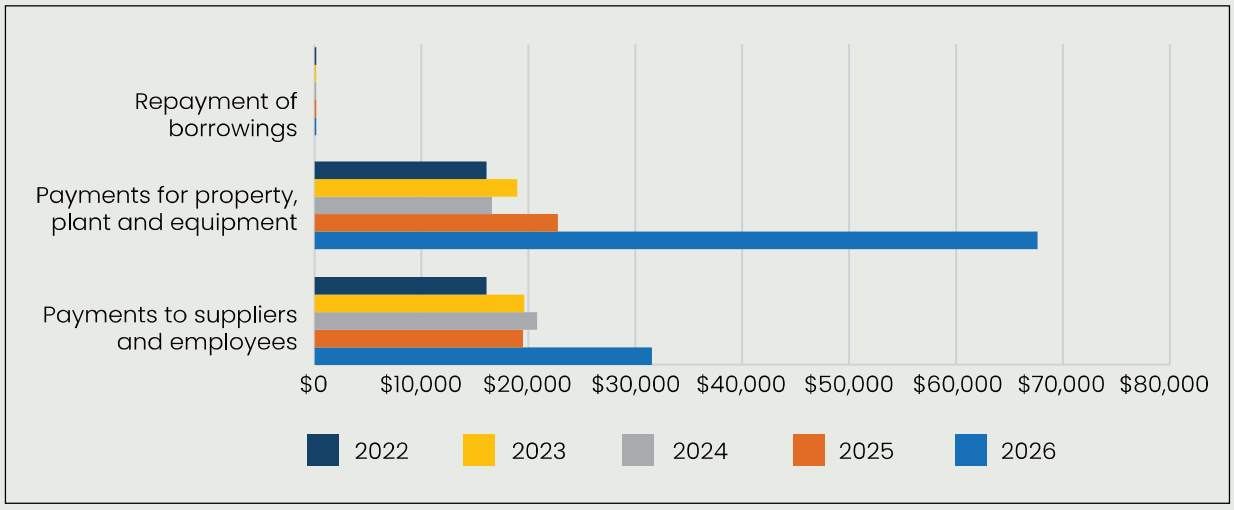
Where Funds came from $000's					
	2026	2025	2024	2023	2022
Receipts from customers	15,338	11,772	9,352	12,843	8,122
Capital Grants, subsidies, contributions and donations	38,555	40,187	20,367	11,461	14,143
Non-capital grants and contributions	15,328	16,794	9,446	12,231	9,716
Rental income	2,713	2,564	2,187	2,144	1,816
Finance lease receipts	296	288	301	232	207
Interest received	1,250	1,433	691	300	29
Proceeds from the sale of assets	60	0	14	284	0
Total Funds earned/received	**73,539**	**73,039**	**42,357**	**39,494**	**34,032**



The following table and the graph show how funds were expended for 2025-2026 financial year.

How Funds were expended $000's					
	2026	2025	2024	2023	2022
Payment to suppliers and employees	31,276	19,258	20,680	19,491	15,959
Payment for property, plant and equipment	66,942	22,531	16,491	18,787	15,972
Repayment for borrowings	149	145	141	137	133
Total funds expended	**98,367**	**41,943**	**37,311**	**38,415**	**32,064**

How Funds were expended $000's



Financial Sustainability Ratios

The current year financial sustainability ratios have been prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024.

These financial sustainability ratios provide a useful snapshot as to Councils ability to maintain its financial capital and infrastructure capital over the long term.

The following Ratios have been included in the Annual Financial Statements for 2025-2026.

Ratio Type	Measure	Target (Tier 8) Range	2026	2025
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	6.7 months	15.48 months
Operating Performance	Operating Surplus Ratio	N/A	-19.40%	-6.58%
	Operating Cash Ratio	Greater than 0%	19.80%	33.61%
Asset Management	Asset Sustainability Ratio	Greater than 90%	453.90%	121.97%
	Asset Consumption Ratio	Greater than 60%	54.80%	53.41%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.10	0.09



Financials

Kowanyama Aboriginal Shire Council

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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Certificate of Accuracy (Long-term Financial Sustainability Statement)

Kowanyama Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2026

	Note	2026 $	2025 $
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	678,543	612,322
Fees and charges	3(b)	586,782	644,623
Sales revenue	3(d)	8,417,087	8,107,024
Other revenue	3(e)	1,846,240	401,004
Grants, subsidies, contributions and donations	4(a)	15,307,768	16,845,049
Total recurrent revenue		26,836,420	26,610,022
Rental income	3(c)	2,712,994	2,564,206
Interest received		1,249,893	1,433,001
Other income	13	-	779,765
Total operating revenue		30,799,307	31,386,994
Capital income			
Grants, subsidies, contributions and donations	4(b)	66,627,303	21,730,229
Other capital income		41,586	-
Total capital income		66,668,889	21,730,229
Total income		97,468,196	53,117,224
Expenses			
Recurrent expenses			
Employee benefits	5	(8,722,036)	(8,590,951)
Materials and services	6	(15,618,587)	(12,061,011)
Finance costs		(43,583)	(44,830)
Depreciation and amortisation			
Property, plant and equipment	11	(12,045,158)	(12,569,800)
Right of use assets	13	(80,971)	(79,557)
Other expenses	13,16	(365,269)	(107,119)
		(36,875,604)	(33,453,268)
Capital expenses	7	(33,694,887)	(3,811,881)
Total expenses		(70,570,491)	(37,265,149)
Net result		26,897,705	15,852,074
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	11	6,357,741	7,642,275
Total other comprehensive income for the year		6,357,741	7,642,275
Total comprehensive income for the year		33,255,446	23,494,349

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

Kowanyama Aboriginal Shire Council
Statement of Financial Position
as at 30 June 2026

	Note	2026 $	2025 $
Current assets			
Cash and cash equivalents	8	25,902,858	50,730,515
Receivables	9	3,007,441	3,144,687
Inventories	10	1,962,638	616,468
Contract assets	12	14,448,611	2,068,587
Lease receivables	13	310,120	296,231
Total current assets		45,631,668	56,856,488
Non-current assets			
Receivables	9	17,500	17,500
Lease receivables	13	6,852,271	7,467,754
Property, plant and equipment	11	223,276,960	194,356,078
Right of use asset	13	596,078	656,388
Total non-current assets		230,742,809	202,497,720
Total assets		276,374,477	259,354,208
Current liabilities			
Payables	14	3,547,806	5,374,822
Contract liabilities	12	9,714,911	23,852,448
Borrowings	15	152,714	148,508
Lease liabilities	13	94,088	89,432
Provisions	16	761,971	864,328
Total current liabilities		14,271,490	30,329,538
Non-current liabilities			
Borrowings	15	656,281	809,165
Lease liabilities	13	404,529	461,017
Provisions	16	2,680,404	2,648,161
Total non-current liabilities		3,741,214	3,918,343
Total liabilities		18,012,704	34,247,881
Net community assets		258,361,773	225,106,327
Community equity			
Asset revaluation surplus	11	122,594,759	116,237,018
Retained surplus		135,767,014	108,869,309
Total community equity		258,361,773	225,106,327

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

Kowanyama Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2026

	Note	Asset revaluation surplus	Retained surplus	Total
		$	$	$
Balance as at 1 July 2025		116,237,018	108,869,309	225,106,327
Net result		-	26,897,705	26,897,705
Other comprehensive income for the year				
Increase in asset revaluation surplus	11	6,357,741	-	6,357,741
Total comprehensive income for the year		6,357,741	26,897,705	33,255,446
Balance as at 30 June 2026		122,594,759	135,767,014	258,361,773
Balance as at 1 July 2024		108,594,743	93,017,235	201,611,978
Net result		-	15,852,074	15,852,074
Other comprehensive income for the year				
Increase in asset revaluation surplus	11	7,642,275	-	7,642,275
Total comprehensive income for the year		7,642,275	15,852,074	23,494,349
Balance as at 30 June 2025		116,237,018	108,869,309	225,106,327

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

Kowanyama Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		15,337,567	11,772,178
Payments to suppliers and employees		(31,275,508)	(19,258,241)
		(15,937,941)	(7,486,063)
Interest received		1,249,893	1,433,001
Rental income	3(c)	2,712,994	2,564,206
Non-capital grants and contributions		15,327,768	16,794,380
Net cash inflow from operating activities	21	3,352,714	13,305,524
Cash flows from investing activities			
Payments for property, plant and equipment	11	(66,942,490)	(22,530,880)
Proceeds from sale of property plant and equipment		59,591	-
Finance lease receipts	13	296,231	288,172
Grants, subsidies, contributions and donations		38,554,976	40,186,835
Net cash (outflow) / inflow from investing activities		(28,031,692)	17,944,127
Cash flows from financing activities			
Repayment of borrowings	15	(148,679)	(144,582)
Net cash outflow from financing activities		(148,679)	(144,582)
Net(decrease) / increase in cash and cash equivalents held		(24,827,657)	31,105,069
Cash and cash equivalents at the beginning of the financial year		50,730,515	19,625,446
Cash and cash equivalents at the end of the financial year	8	25,902,858	50,730,515

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

Kowanyama Aboriginal Shire Council
Notes to the financial statements
for the year ended 30 June 2026

1 Information about these financial statements

1.a Basis of preparation

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

These general purpose financial statements are for the period 1 July 2025 to 30 June 2026. They are prepared in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment.

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

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

1.c Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at 30 June 2026 at the time of compiling these financial statements that could be applicable to the Council.

	Effective for annual report periods beginning on or after:
AASB 2025-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments	1 January 2026
AASB 18 Presentation and Disclosure in Financial Statements	1 January 2028

1 Information about these financial statements (Continued)

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:

Contingent liabilities - Note 19
Provisions - Note 16
Revenue recognition - Note 3
Valuation and depreciation of property, plant and equipment - Note 11
Valuation of finance leases - Note 13

1.e Rounding and comparatives

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

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

1.f Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation. However, Council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

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:

Office of CEO
The objective of the Office of the CEO 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 and Chief Executive Officer are included in the Office of the CEO. Key operational control along with revenue generation including accommodation and car hire are managed by this department.

This function includes:
- Accommodation and car hire
- Mayor and Councillors
- Disaster management

Community services
Community services and facilities include cultural, health, welfare and recreational services.

This function includes:
- Post Office agency
- Management of the home and community care program
- Recreation services
- Childcare centre
- Centrelink agency
- Women's shelter

Corporate and financial services
Corporate governance's role is to ensure that Council is open, accountable and transparent for the community. This function includes strategic planning around governance, advocacy and stakeholder relationships. It manages internal audit and strategic risk management as well as legal, document management and administrative support.

Finance provides professional finance services across all of Council. This function includes budget support, financial and management accounting services. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Human resources provides professional human resource services across all of Council. This function includes recruitment, ongoing support to staff via training and payroll services.

Corporate and financial services function includes:
- Internal audit & audit committee
- Policy & procedures
- Advocacy
- Legal and governance
- Information technology and website
- Risk management
- Records management
- Finance
- Cairns administration
- Purchasing and stores
- Revenue
- Human resources
- Payroll
- Workplace, health and safety

Infrastructure and projects
Provision of critical infrastructure and public housing within the Deed of Grant in Trust (DOGIT) area.

This function includes:
- Workshop
- Building services
- Providing and maintaining local and access roads and drai
- Animal and environment management programs
- Providing water supply services
- Providing sewerage services
- Providing refuse collection and disposal services
- Airport

Kowanyama Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2026

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

Year ended 30 June 2026

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	$	$	$	$	$	$	$	$	$	$	$
Office of CEO	1,074,524	6,275,263	-	41,586	7,391,373	(19,094,761)	(33,694,887)	(52,789,648)	(11,744,974)	(45,398,275)	-
Community Services	3,454,223	530,628	-	-	3,984,851	(4,661,497)	-	(4,661,497)	(676,646)	(676,646)	-
Corporate and financial services	10,021,827	212,507	-	-	10,234,334	(4,106,051)	-	(4,106,051)	6,128,283	6,128,283	52,925,832
Infrastructure and Projects	757,194	8,473,141	66,627,303	-	75,857,638	(9,013,295)	-	(9,013,295)	217,040	66,844,343	223,448,645
Total Council	15,307,768	15,491,539	66,627,303	41,586	97,468,196	(36,875,604)	(33,694,887)	(70,570,491)	(6,076,297)	26,897,705	276,374,477

Year ended 30 June 2025

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	$	$	$	$	$	$	$	$	$	$	$
Office of CEO	1,404,273	8,587,373	-	-	9,991,646	(19,379,725)	(3,811,881)	(23,191,606)	(9,388,079)	(13,199,960)	-
Community Services	4,225,461	474,013	-	-	4,699,474	(3,598,750)	-	(3,598,750)	1,100,724	1,100,724	-
Corporate and financial services	10,195,826	229,881	-	-	10,425,707	(3,534,614)	-	(3,534,614)	6,891,093	6,891,093	65,816,636
Infrastructure and Projects	1,019,489	5,250,678	21,730,229	-	28,000,397	(6,940,178)	-	(6,940,178)	(670,011)	21,060,219	193,537,572
Total Council	16,845,049	14,541,945	21,730,229	-	53,117,224	(33,453,267)	(3,811,881)	(37,265,148)	(2,066,273)	15,852,075	259,354,208

	2026 $	2025 $

3 Revenue

(a) Rates, levies and charges

Rates, levies and charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Community levy	678,543	612,322
	678,543	612,322

(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 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. There is no material obligation for the Council in relation to refunds or returns.

Bank, post office, commissions	107,984	92,057
Airport landing fees	413,962	391,346
Others	64,836	161,220
	586,782	644,623

(c) Rental income

Rent from housing and other property is recognised on a straight-line basis over the lease term.

Contractors camp and donga accommodation	1,479,658	1,307,413
Housing and Public Works	621,878	584,076
Road camp, workshop and other rent	611,458	672,717
	2,712,994	2,564,206

(d) Sales revenue

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

The Council generates revenues from a number of services including contracts for road and earthworks, building and maintenance services. Revenue from contracts and recoverable 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 based on costs incurred 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.

Rendering of services		
Contract and recoverable works - building & maintenance teams	2,682,042	2,401,911
Contract and recoverable works - other	123,115	120,270
	2,805,157	2,522,181
Sale of goods		
Carbon credits*	928,260	3,314,772
Aviation fuel	718,005	713,503
Post office	251,727	117,650
Fuel sales	192,505	91,078
Cement, sand and gravel	3,132,878	946,062
Power card sales	-	68,145
Cattle	186,943	139,467
Others	201,612	194,166
	5,611,930	5,584,843
Total sales revenue	8,417,087	8,107,024

*Sales of carbon credits in the 2025-26 year include the sale of 18,000 ACCUs which is a part of 42,002 units generated during the year. 24,002 ACCUs are remaining unsold as at the reporting date.

3 Revenue (Continued)	Note	2026 $	2025 $
(e) Other revenue			
Other revenue includes income from the RISE Ventures Agreement of $521,280 (2025: $237,915) for employment and training services provided to the community.			
Trainee and apprentice subsidies		-	25,000
Cost recoveries		33,992	769
Insurance recoveries		34,778	25,650
Fair value adjustment on recognition of carbon credits	10	1,201,027	-
Share in profits of RISE Ventures		521,280	237,915
Other income		55,163	111,670
		1,846,240	401,004

4 Grants, subsidies, contributions and donations

Grant income under AASB 15
Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

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

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

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

Grant income under AASB 1058
Assets arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any residual amount 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 since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

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.

Where grants are received that are reciprocal in nature, revenue is recognised as the various performance obligations under the funding agreement are fulfilled.

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

4 Grants, subsidies, contributions and donations (Continued)

	2026 $	2025 $
(a) Operating		
State government subsidies and grants	5,191,696	6,152,404
Commonwealth government subsidies and grants	10,004,197	10,640,736
Other subsidies, donations and grants	111,875	51,909
	15,307,768	16,845,049
(b) Capital		
State government subsidies and grants*	63,211,167	19,816,411
Commonwealth government subsidies and grants	1,881,370	546,689
Other grants - Donated assets	1,534,766	1,367,129
	66,627,303	21,730,229

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

*The increase in capital grant revenue during the year was primarily attributable to funds received through the Disaster Recovery Funding Arrangements ("DRFA") for the high level of ongoing restoration work on Council's infrastructure assets.

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

	2026		2025	
	Revenue recognised at a point in time $	Revenue recognised over time $	Revenue recognised at a point in time $	Revenue recognised over time $
Grants, subsidies, contributions and donations	15,784,746	66,150,326	16,964,125	21,611,153

5 Employee benefits

	2026 $	2025 $
Total staff wages and salaries	6,536,416	6,621,240
Councillors' remuneration	378,378	367,351
Termination benefits	10,384	28,972
Annual, sick and long service leave entitlements	757,184	770,374
Superannuation	862,441	829,785
	8,544,803	8,617,722
Other employee related expenses	449,582	413,701
	8,994,385	9,031,423
Less: Capitalised employee expenses	(272,349)	(440,472)
	8,722,036	8,590,951

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

Total Council full time equivalent employees at the reporting date:	2026 Number	2025 Number
Elected members	5	5
Administration staff	40	43
Council and Community Services	40	49
Total full time equivalent employees	85	97

	Note	2026 $	2025 $
6 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland*		100,109	103,062
Administration supplies and other expenses		238,373	165,354
Donations paid and grant to community groups		190,000	97,000
Contractors and services providers		3,991,760	2,792,031
Community childcare contract expenses***		995,166	-
Grants refunded		-	14,404
Insurance		154,191	112,928
Other materials and services		1,153,374	776,377
Information, communications and technology expenditure		923,285	508,191
QBuild expenditure		1,652,845	1,520,298
Housing and buildings expenditure		276,713	235,311
Cement, sand and gravel inventory adjustment		2,560,214	515,301
Carbon credit cost of sales**	10	650,340	2,023,775
Rates, taxes and utilities		854,545	745,059
Repairs and maintenance		929,454	1,270,273
Movement of impairment for doubtful debts		37,504	5,711
Travel costs		472,585	469,032
Vehicle and plant operating costs		438,129	706,901
		15,618,587	12,061,009

*Total audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial statements are $99,375 (2025: $96,150).

**Sales of carbon credits in the 2025-26 year include the sale of 18,000 ACCUs which is a part of 42,002 units generated during the year. 24,002 ACCUs are remaining unsold as at the reporting date. The cost of sale relates to the 18,000 ACCUs sold during the year.

***During the current financial year the community childcare Centre has been run by an external contractor.

	Note	2026 $	2025 $
7 Capital expenses			
Impairment loss			
Property, plant and equipment	11	32,117,353	2,747,117
Loss on disposal of non-current assets			
Carrying value of disposed property, plant & equipment	11	1,085,112	277,036
		1,085,112	277,036
Loss on transfer via 40 year finance lease			
Carrying value of residential housing transferred	11	-	829,512
Work in progress written off	11	492,422	81,743
Less: initial recognition of lease	13	-	(123,527)
		492,422	787,728
Total capital expenses		33,694,887	3,811,881

8 Cash and cash equivalents

	Note	2026 $	2025 $
Cash at bank		25,719,894	50,531,043
Cash on hand		181,230	197,810
Deposits at call		1,734	1,662
Balance per Statement of Financial Position / Cash Flows		25,902,858	50,730,515

Cash and cash equivalents in the statement of cash flows includes cash on hand, all cash and cheques receipted but not banked at the year end and deposits held at call with financial institutions.

The Council may be exposed to credit risk through its investments in the QTC Cash Fund or other financial institutions in Australia. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Other bank accounts are held with financial institutions, which are rated A+ based on rating agency Fitch Ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote. All investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

Cash and cash equivalents are held with Australian financial institutions - Commonwealth Bank and National Australia Bank, which are rated AA- by rating agency S&P, Aa3 by Moodys' and A+ by Fitch, whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

Unrestricted cash			
Cash and cash equivalents		25,902,858	50,730,515
Less: Externally imposed restrictions on cash	(i)	(13,497,906)	(25,033,048)
Unrestricted cash		12,404,952	25,697,467

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

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

Unspent government grants and subsidies	(13,497,906)	(25,033,048)
Total externally imposed restrictions on cash assets	(13,497,906)	(25,033,048)

(ii) Internal allocation of cash at the reporting period:

Internal allocation of cash per Council resolution:		
Self insurance coverage of certain building and housing assets	2,428,334	1,974,152
Increase during the year	71,666	526,000
Amount utilised during the year	-	(71,818)
Total internally allocated cash*	2,500,000	2,428,334

* During the year, Council reassessed its self-insurance provision and determined that the liability should be capped at $2,500,000.

Interest revenue is recognised when earned and is accrued at reporting date where applicable. Interest revenue includes interest earned on cash and cash equivalents, term deposits and other investments held by Council.

Cash and deposits at call are held in the Commonwealth Bank, National Australia Bank and QTC in term deposits and business cheque accounts.

9 Receivables

Settlement of receivables is required within 30 days after the invoice is issued.

	2026 $	2025 $
Current		
Trade debtors	2,195,961	1,003,089
Less impairment	(115,532)	(78,119)
Accrued revenue	783,785	2,089,214
GST receivable	75,444	-
Prepayments	67,783	130,503
	3,007,441	3,144,687
Non-current		
Security deposits	17,500	17,500
	17,500	17,500

Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

By the nature of the Council's operations, there is some geographical concentration of risk in the Council's area of Far North Queensland. Council does not require collateral in respect of trade and other receivables.

All known bad debts were written-off at 30 June.

The exposure to credit risk for trade receivables by type of counterparty was as follows:

Corporate organisation	406,025	329,626
Community organisation	30,361	33,984
Others - Governments & miscellaneous	1,759,575	639,479
Total	2,195,961	1,003,089

Movement in accumulated impairment losses (other debtors) is as follows:	2026 $	2025 $
Opening balance at 1 July	78,119	74,906
Less: Debts written off during the year	-	(889)
Additional impairments (reversed) / recognised	37,413	4,102
Closing balance at 30 June	115,532	78,119

Expected credit loss assessment

The Council assess each individual debtor to determine the expected credit losses. Council believes the impact to be not material due to the current impairments of the trade receivables balance.

No interest is charged on trade and other receivables.

A summary of the Council's exposure to credit risk for trade receivables is as follows:

	2026 Not credit-impaired $	2026 Credit-impaired $	2025 Not credit-impaired $	2025 Credit-impaired $
Not past due	1,626,355	-	766,703	-
Past due 31-60 days	348,151	-	105,114	-
Past due 61-90 days	45,082	-	572	-
More than 90 days	60,841	115,532	52,581	78,119
Total gross carrying amount	2,080,429	115,532	924,970	78,119
Loss allowance	-	(115,532)	-	(78,119)
	2,080,429	-	924,970	-

10 Inventories

Costs are assigned on the basis of weighted average.

Costs for carbon credits are captured as inventory. Once the approved Australian carbon credit units ("ACCUs) are credited to the Council's carbon credit register, the units are adjusted to reflect the current replacement cost using an applicable spot rate at the date of recognition.

	Note	2026 $	2025 $
Inventories held for sale			
Aviation fuel		119,818	82,049
Carbon credits	(i)	967,298	-
Power cards		14,573	12,982
Other trading stocks		13,012	13,219
		1,114,701	108,250
Inventories held for distribution			
Diesel fuel		167,730	100,930
Plant and equipment stores		714,421	426,942
		882,151	527,872
Impairment			
Impairment		(34,214)	(19,654)
Total inventories		1,962,638	616,468
(i) Carbon credits reconciliation			
Opening ACCU at 1 July		-	1,651,621
Cost of generating ACCUs		-	372,154
ACCUs yet to be approved as at 30 June			
Measured at cost		100,106	-
		100,106	2,023,775
ACCUs approved and unsold as at 30 June			
Cost component		316,505	-
Fair value adjustment on recognition	3(e)	1,201,027	-
ACCUs sold during the year	6	(650,340)	(2,023,775)
		867,192	(2,023,775)
Total inventory of ACCUs		967,298	-

Kowanyama Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2026

11 Property, plant and equipment

30 June 2026	Note	Buildings	Residential housing	Plant & equipment	Motor vehicles and heavy	Furniture and fittings	Roads, drainage and culverts	Water	Sewerage	Other infrastructure	Work in progress	Total
Basis of measurement		Fair Value	Fair Value	Cost	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category		Level 3	Level 3				Level 3	Level 3	Level 3	Level 3		
Asset values		$	$	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2025		68,329,979	113,422,695	3,571,212	5,645,466	470,493	111,842,116	12,070,723	16,338,297	18,295,994	9,050,471	359,037,446
Additions											66,942,491	66,942,491
- Renewals			1,534,766	-	-	-	48,651,931				(48,651,931)	1,534,766
- Other additions		2,057,375	363,767	120,167	933,933	36,330	-	-	4,309	55,737	(3,571,617)	-
Disposals	7	(1,451,812)	(1,852,573)	(93,409)	(495,511)	-	-	-	-	-	-	(3,893,306)
Reclassification adjustments within category		-	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to asset revaluation surplus		4,215,960	6,839,389	-	-	-	4,574,343	488,864	681,307	1,020,916	-	17,820,779
Write-off of work in progress		-	-	-	-	-	-	-	-	-	(648,487)	(648,487)
Reclassification of previous impairment adjustment	(i)	-	-	-	-	-	(48,651,931)	-	-	-	-	(48,651,931)
Closing gross value as at 30 June 2026		73,151,502	120,308,042	3,597,970	6,083,888	506,823	116,416,458	12,559,588	17,023,913	19,372,647	23,120,927	392,141,758
Accumulated depreciation and impairment												
Opening balance as at 1 July 2025		33,629,502	60,802,199	2,752,707	2,904,841	470,493	45,184,544	4,648,241	6,134,626	8,154,214	-	164,681,368
Depreciation expense*		2,131,092	3,457,697	143,059	833,592	12,110	4,524,278	315,564	291,659	336,108	-	12,045,158
Depreciation on disposals	7	(1,109,009)	(1,110,265)	(93,409)	(477,506)	-	-	-	-	-	-	(2,790,188)
Reclassification adjustments within category		-	-	-	-	-	-	-	-	-	-	-
Revaluation adjustment to asset revaluation surplus		2,138,003	3,807,923	-	-	-	2,381,949	201,034	267,976	473,760	-	9,270,645
Impairment adjustment to asset revaluation surplus	(ii)	-	-	-	-	-	2,192,393	-	-	-	-	2,192,393
Impairment adjustment to capital expense	(ii) 7	-	-	-	-	-	32,117,353	-	-	-	-	32,117,353
Reversal of impairment against replacement cost	(i)	-	-	-	-	-	(48,651,931)	-	-	-	-	(48,651,931)
Accumulated depreciation as at 30 June 2026		36,789,588	66,957,554	2,802,357	3,260,927	482,603	37,748,586	5,164,839	6,694,261	8,964,082	-	168,864,798
Total written down value as at 30 June 2026		36,361,914	53,350,488	795,613	2,822,960	24,220	78,667,872	7,394,749	10,329,652	10,408,566	23,120,927	223,276,960
Range of estimated useful life in years		10 - 50	15 - 50	2 - 50	2 - 10	4 - 8	12 - Infinite	10 - 75	15 - 75	25 - 150		

Asset revaluation surplus

	$	$	$	$	$	$	$	$	$	$	$
Opening balance 1 July 2025	34,307,070	67,277,912	-	-	-	-	4,083,098	4,915,443	5,653,496	-	116,237,019
Asset revaluation movement - Revaluation	2,077,957	3,031,466	-	-	-	2,192,393	287,830	413,331	547,157	-	8,550,133
Reversal of impairment adjustments	-	-	-	-	-	(2,192,393)	-	-	-	-	(2,192,393)
Closing balance 30 June 2026	36,385,027	70,309,378	-	-	-	-	4,370,928	5,328,774	6,200,653	-	122,594,759

(i) In the 2025–26 financial year, Council incurred restoration costs totalling $48,651,931, to return roads to their pre-disaster condition following previous weather events. This amount to repair the road damage and included as a capital addition in the balance of road assets has been written off against accumulated depreciation as these costs did not increase the replacement cost but rather improved the asset condition. This reflects the impact of the work completed as a reversal of the prior year downward adjustment to the fair value.

(ii) As at 30 June 2026, a new weather event caused further damage to road assets, resulting in a total impairment of $34,309,746. This amount was based on the draft estimate provided by the contract engineer and is consistent with the methodology applied in prior years. As the restoration works had not commenced by year-end, the impairment was recognised to reflect the reduced fair value of the affected assets. It is noted that the net devaluation adjustment to the reserve has been limited to $2,192,393, being the remaining balance in the reserve, with $32,117,353 treated as a capital expenses in the Statement of Comprehensive Income.

Kowanyama Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2026

11 Property, plant and equipment

30 June 2025	Note	Buildings	Residential housing	Plant & equipment	Motor vehicles and heavy equipment	Furniture and fittings	Roads, drainage and culverts	Water	Sewerage	Other infrastructure assets	Work in progress	Total
Basis of measurement		Fair Value	Fair Value	Cost	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Fair value category		Level 3	Level 3				Level 3	Level 3	Level 3	Level 3		
Asset values		$	$	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2024		63,464,121	109,981,492	3,466,113	4,449,756	477,373	108,536,425	11,602,246	14,114,972	16,974,695	7,351,982	340,419,175
Additions		-	-	-	-	-	-	-	-	-	21,196,218	21,196,218
- Renewals		-	1,334,663	-	-	-	12,968,550	-	-	-	(12,968,550)	1,334,663
- Other additions		3,009,087	829,512	97,875	1,195,710	-	49,320	3,960	41,227	1,220,745	(6,447,436)	-
Disposals	7	(459,660)	(1,467,494)	-	-	-	-	-	-	(100,685)	-	(2,027,839)
Reclassification adjustments within category		-	-	7,224	-	(6,880)	-	-	-	(344)	-	-
Revaluation adjustment to asset revaluation surplus		2,316,431	2,744,522	-	-	-	3,256,371	464,517	2,182,098	201,583	-	11,165,522
Write-off of work in progress		-	-	-	-	-	-	-	-	-	(81,743)	(81,743)
Reclassification of previous impairment adjustment	(i)	-	-	-	-	-	(12,968,550)	-	-	-	-	(12,968,550)
Closing gross value as at 30 June 2025		68,329,979	113,422,695	3,571,212	5,645,466	470,493	111,842,116	12,070,723	16,338,297	18,295,994	9,050,471	359,037,446
Accumulated depreciation and impairment												
Opening balance as at 1 July 2024		32,101,780	59,290,361	2,595,431	2,216,753	470,493	47,626,433	4,640,160	6,156,583	4,633,049	-	159,731,043
Depreciation expense		1,914,658	4,112,553	163,113	680,138	-	4,523,173	381,684	427,107	367,375	-	12,569,800
Depreciation on disposals	7	(340,767)	(530,181)	-	-	-	-	-	-	(50,342)	-	(921,290)
Reclassification adjustments within category		-	-	(5,836)	7,950	-	-	-	-	(2,114)	-	-
Revaluation adjustment to asset revaluation surplus		(46,170)	(2,070,533)	-	-	-	1,564,488	(373,603)	(449,064)	3,206,246	-	1,831,365
Impairment adjustment to asset revaluation surplus	(ii)	-	-	-	-	-	1,691,883	-	-	-	-	1,691,883
Impairment adjustment to capital expense	(ii) 7	-	-	-	-	-	2,747,117	-	-	-	-	2,747,117
Reversal of impairment against replacement cost	(i)	-	-	-	-	-	(12,968,550)	-	-	-	-	(12,968,550)
Accumulated depreciation as at 30 June 2025		33,629,502	60,802,199	2,752,707	2,904,841	470,493	45,184,544	4,648,241	6,134,626	8,154,214	-	164,681,368
Total written down value as at 30 June 2025		34,700,477	52,620,495	818,505	2,740,625	0	66,657,571	7,422,482	10,203,672	10,141,780	9,050,471	194,356,078
Range of estimated useful life in years		10 - 50	15 - 50	2 - 50	2 - 10	4 - 8	12 - Infinite	10 - 75	15 - 75	25 - 150		
Asset revaluation surplus												
		$	$	$	$	$	$	$	$	$	$	$
Opening balance 1 July 2024		31,944,469	62,462,856	-	-	-	-	3,244,978	2,284,279	8,658,159	-	108,594,743
Asset revaluation movement - Revaluation		2,362,600	4,815,055	-	-	-	1,691,883	838,119	2,631,164	(3,004,663)	-	9,334,158
Reversal of impairment adjustments		-	-	-	-	-	(1,691,883)	-	-	-	-	(1,691,883)
Closing balance 30 June 2025		34,307,070	67,277,912	-	-	-	-	4,083,098	4,915,443	5,653,496	-	116,237,018

(i) In the 2024–25 financial year, Council incurred restoration costs totalling $12,968,550 to return roads to their pre-disaster condition following previous weather events. This amount to repair the road damage and included as a capital addition in the balance of road assets has been written off against accumulated depreciation as these costs did not increase the replacement cost but rather improved the asset condition. This reflects the impact of the work completed as a reversal of the prior year downward adjustment to the fair value.

(ii) As at 30 June 2025, a new weather event caused further damage to road assets, resulting in a total impairment of $4,439,000. This amount was based on the draft estimate provided by the contract engineer and is consistent with the methodology applied in prior years. As the restoration works had not commenced by year-end, the impairment was recognised to reflect the reduced fair value of the affected assets. It is noted that the net devaluation adjustment to the reserve has been limited to $1,691,883, being the remaining balance in the reserve, with $2,747,117 treated as a capital expenses in the Statement of Comprehensive Income.

11 Property, plant and equipment (Continued)

(a) Recognition

The asset capitalisation threshold for Council is $10,000 for all asset categories except for plant & equipment and furniture and fixture amounting to $5,000.

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

Acquisition of assets

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value means the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate class of property, plant and equipment.

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 252,000 hectares.

The land is administered by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development 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.

A portion of the DOGIT land (2,477 m2) is leased to the State Government pursuant to the Indigenous Housing Arrangement (40 year lease).

(b) Measurement

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

Capital work in progress

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

(c) Depreciation

Work in progress assets are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Key judgements and estimates:

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

11 Property, plant and equipment (Continued)

(d) Impairment

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

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

(e) Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

Fair value measurement

(i) Recognised fair value measurements

Council compares the carrying amount of its property, plant and equipment on an annual basis compared to current fair value and makes adjustment where these are materially different. At least once every five years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes a management valuation using project engineers and external project consultants to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region. A "desktop" valuation for land and improvements, buildings and plant asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes. Council's valuation policies and procedures are set by the executive management team. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

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

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council buildings and infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

Accordingly all Council assets included in property, plant and equipment classes shown at fair value are categorised as level 3 (2025: 100% level 3). There were no transfers between categories during the year (2025: Nil). Council's policy is to recognise transfers in and out of the fair value hierarchy as at the end of the reporting period.

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

Council reviews the valuation methodology annually to ensure compliance with the requirements of AASB13 *Fair Value Measurement*.

Kowanyama Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2026

11 Property, plant and equipment (Continued)

Specific valuation techniques used to value Council assets comprise:

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Buildings and residential housing (level 3)	Current replacement cost (CRC)	30-Jun-25	Previous comprehensive valuations were undertaken by Jones Lang LaSalle (JLL). In the current financial year, indexation percentages have been provided to Council by Australis Advisory Group (Australis).	Council's buildings are of a specialist nature and there is no active market as they are held to provide essential services to the community. The majority of building and other structure asset values have been based on the current replacement cost method of valuation. This involves determining a replacement cost for the asset and making an assessment on the condition, age and remaining life of the asset. Replacement costs are determined by using Rawlinson's Australian Construction Handbook. This guide outlines construction costs for a wide range of assets and locations. Construction costs are based on published construction cost guides and construction costs provided by the Department of Housing and Public Works of homes built within remote communities in recent years. Considerations in the calculations have been the type and the size of the structure, construction materials used, level of finish, fixtures installed within, and the location of the asset. Where buildings in the Kowanyama Shire have recently been constructed, the construction cost has also been taken into consideration. Rawlinson's Construction Handbook provides capital city replacement cost rates and regional loading percentages.	An increase of 6.17% for the Buildings - Corporate class and an increase of 6.03% for Residential Housing have been adopted. This is based on composite price movements in labour, materials and overheads relevant to typical Council buildings over the period. Reference has been made to published indices including Rawlinson's Building Cost Index Brisbane, house construction PPI (Queensland), building construction PPI (Queensland), other residential building construction PPI (Queensland) and non-residential building construction PPI (Queensland). Council considered the indices recommended by the external valuer and incorporated the most up to date available information at the time of preparing the financial statements. The indices represent the movements for the year to 30 June 2026.

Kowanyama Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2026

11 Property, plant and equipment (Continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Roads, drainage and culverts (level 3)	Current replacement cost (CRC)	30-Jun-24	Previous comprehensive valuations were undertaken by Jones Lang LaSalle (JLL). In the current financial year, indexation percentages have been provided to Council by Australis Advisory Group (Australis).	Council's road assets are accounted in accordance with AASB 116, with each asset componentised by type. Sealed roads and footpaths are broken down into formation, pavement, and seal, with distinctions for short and long-life sub-components. Unsealed roads are divided into formation and pavement, while drainage assets like kerb, channelling, and stormwater drains are assessed at the asset level. The cost approach has been utilised to determine the fair value of Council's roads, drainage and culverts. The selection of the most appropriate technique to measure fair value is dependent on the nature of the asset being measured and the exit market within which the asset would transact. Key sources of cost data include cost guides like Rawlinsons and Cordells, recent project costs specific to Kowanyama Aboriginal Shire Council, and specialized suppliers. Costs are evaluated and adjusted for asset-specific characteristics, with unit rates calculated when needed using material, labour, and plant inputs. The recommended useful lives for road assets are derived from industry experience, incorporating data from other local governments, research papers, and insights from asset managers. Valuer assessed each asset's current life, condition data, comparable lives used by other Queensland councils, typical industry lives, and results from valuer's valuations for local government entities. These considerations ensure asset lives reflect both industry standards and local conditions.	An increase of 4.09% has been adopted for roads, drainage, and culverts. This reflects changes in unit rates and tender pricing for materials, labour, and overheads, as well as general consensus on price movements for projects within Cape York. Reference has also been made to the published index for other heavy and civil construction PPI (Queensland).

Kowanyama Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2026

11 Property, plant and equipment (Continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Water and sewerage (level 3)	Current replacement cost (CRC)	30-Jun-25	Previous comprehensive valuations were undertaken by Jones Lang LaSalle (JLL). In the current financial year, indexation percentages have been provided to Council by Australis Advisory Group (Australis).	The water and sewerage assets are segregated into active and passive assets; passive assets are not further componentised and consist primarily of mains. Unit rates are applied based on similar recent project costs from other entities, unit rate databases, indices, Rawlinson's Construction rates and quotations. Consistent with roads, it is assumed that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date.	An increase of 4.05% and 4.17% has been adopted for water & sewer assets. These movements reflect the movements in unit rate/tender pricing for materials, labour and overheads and general consensus of price movements for projects within Cape York. Also, reference has been made to the published index of other heavy and civil construction PPI (Queensland).
Other infrastructure assets (level 3)	Current replacement cost (CRC)	30-Jun-25	Previous comprehensive valuations were undertaken by Jones Lang LaSalle (JLL). In the current financial year, indexation percentages have been provided to Council by Australis Advisory	The replacement cost of all assets which as a group represent other infrastructure assets has been estimated through first principles, namely summing together the costs of materials, labour and overheads which were established through contact with suppliers, Council and having reference to recently constructed project costs and publicly available reference material, having regard to the location and condition.	An increase of 5.58% has been adopted for other infrastructure assets. These movements reflect the movements in unit rate/tender pricing for materials, labour and overheads and general consensus of price movements for projects within Cape York. Also, reference has been made to the published index of other heavy and civil construction PPI (Queensland). Council considered the indices recommended by the external valuer and incorporated the most up to date available information at the time of preparing the financial statements.

12 Contract balances

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

		2026 $	2025 $
a	**Contract assets**	14,448,611	2,068,587
b	**Contract liabilities**		
	Funds received upfront to construct Council controlled assets	9,694,911	23,852,448
	Non-capital performance obligations not yet satisfied	20,000	-
		9,714,911	23,852,448
	Revenue recognised that was included in the contract liability balance at the beginning of the year		
	Funds to construct Council controlled assets	18,983,104	4,478,300
	Non-capital performance obligations not yet satisfied	-	50,669
		18,983,104	4,528,969

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

c Significant changes in contract balances

The significant increase in contract assets is primarily attributable to the high volume of DRFA works completed during the year, with the submission and assessment of claims by QRA still in progress. Contract assets also include claims submitted under the Works for Queensland program for works completed in advance of funding being received. In the prior year, the majority of DRFA projects were reported as contract liabilities at year end, together with a significant contract liability relating to the aerodrome rehabilitation project. Limited works were undertaken during the year in relation to the Interim Remote Housing Project, which continues to comprise a significant portion of contract liabilities at 30 June 2026.

13 Leases

Council as a lessee

Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

Terms and conditions of leases
Council has a lease in place over one building and two pastoral leases for land. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

Building
Council leases a space in a building which is used for offices and storage. The original lease was for 5 years commencing on 3 March 2017 and ended on 2 March 2022. Council exercised the lease renewal option in March 2022, extending the lease term to 2 March 2027. The lease includes a further five-year renewal option, which Council is reasonably certain to exercise upon expiry of the current lease term.

The lease includes a fixed annual increase and is subject to annual CPI increases.

Land
Council has two pastoral leases for Oriners - Crown Plan CTH804427 Lot 29 expiring on 31 December 2049 and Seftons - Crown Plan CTH804427 - Lot12 expiring 31 December 2055.

13 Leases (Continued)

Right of use assets

	Land - pastoral leases	Building - office space	Total
	$	$	$
Balance at 1 July 2025	153,158	503,230	656,388
Net adjustment due to remeasurement of lease liabilities	-	20,661	20,661
Depreciation charge	(5,600)	(75,371)	(80,971)
Balance at 30 June 2026	147,558	448,520	596,078
Balance at 1 July 2024	158,758	567,743	726,501
Net adjustment due to remeasurement of lease liabilities	-	9,444	9,444
Depreciation charge	(5,600)	(73,957)	(79,557)
Balance at 30 June 2025	153,158	503,230	656,388

Lease liabilities
The table below shows the maturity analysis of the lease liabilities based on contractual cashflows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

	< 1 year	1 to 5 years	> 5 years	Total	Total per statement of financial position
	$	$	$	$	$
2026	94,088	439,079	-	533,167	498,617
2025	89,432	447,159	59,621	596,212	550,449

Amounts included in the statement of comprehensive income related to leases
The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee:

	2026	2025
	$	$
Interest on lease liabilities	18,492	15,634
Depreciation of right of use assets	80,971	79,557
	99,463	95,191
Total cash outflows for leases	90,984	88,369

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

Finance lease:
Leases of property under which the Council as lessor transfers substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases.

The total lease payment per dwelling in the current year was $4,172 ($4,064 for 2024-25). 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 recognised at the present value of the expected future lease payments receivable (fair value).

13 Leases (Continued)

	2026 $	2025 $
Lease receivables- current		
Finance leases receivable	310,120	296,231
	310,120	296,231
Lease receivables - non-current		
Finance leases receivable	6,852,271	7,467,754
	6,852,271	7,467,754

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	310,120	296,231
Later than one year but not later than five years	1,240,481	1,184,924
Later than five years	7,534,698	7,493,473
	9,085,299	8,974,628
Add: Estimated contingent rent	4,603,787	4,482,915
Less: Present value adjustment	(6,526,694)	(5,693,557)
Fair value of lease payments	7,162,392	7,763,986
The fair value of lease payments are receivable as follows:		
Not later than one year	310,120	296,231
Later than one year but not later than five years	1,187,828	1,155,548
Later than five years	5,664,444	6,312,207
	7,162,392	7,763,986
Movements in finance leases were as follows:		
Opening balance	7,763,986	7,148,864
Add: Initial recognition of new leases	-	123,528
Less: Lease receipts	(296,231)	(288,171)
Add: (loss) / gain on revaluation	(305,363)	779,765
Closing balance	7,162,392	7,763,986

Whilst the lease payment amounts are documented in the lease agreements (level 2), the calculation of the fair value of these assets is at the net present value incorporating an average annual CPI increase and discount rate which are both unobservable inputs (level 3). It is considered that these other inputs are significant to the valuation therefore the overall valuation has been classified as level 3.

Finance leases are recognised at the present value of the expected future lease payments receivable (fair value).

The calculation of fair value includes annual CPI increases of 2.71% (2025: 2.59%) based on an estimated average of RBA's forecast and target inflation rate and discounted using Commonwealth Government Bond yield rates averaging 4.52% (2025: 3.63%).

Finance leases are to the State of Queensland, represented by the Department of Housing and Public Works. The likelihood of this counterparty not having capacity to meet its financial commitments is considered low.

Movements on revaluation of finance lease assets are recognised as other income/expenses.

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

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

Amount of property, plant and equipment leased out by Council under operating leases		
Buildings	4,224,496	4,214,700
Residential housing	34,707,406	34,217,700
Total property, plant and equipment leased out by Council under operating leases	38,931,902	38,432,400

14 Payables

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

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

	2026	2025
Current	$	$
Creditors	2,356,174	3,756,749
Accrued wages and salaries	147,017	129,365
Accrued expenses	737,340	1,146,520
GST payable	-	162,467
Time off in lieu of overtime (TOIL)	20,508	5,480
Other payables	2,250	5,439
Security deposit	284,517	168,802
	3,547,806	5,374,822

15 Borrowings

	2026	2025
	$	$

In accordance with the Local Government Regulation 2012 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. All borrowing costs are expensed in the period in which they are incurred. No borrowing costs are capitalised on qualifying assets.

Current		
Loans - Queensland Treasury Corporation	152,714	148,508
	152,714	148,508
Non Current		
Loans - Queensland Treasury Corporation	656,281	809,165
	656,281	809,165
Loans - Queensland Treasury Corporation		
Opening balance at beginning of financial year	957,673	1,102,254
Principal repayments	(148,678)	(144,581)
Book value at end of financial year	808,995	957,673

The QTC loan market value at the reporting date was $768,628 (2025: $925,165). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

16 Provisions

Long service leave

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

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

Annual leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and include related employee on-costs, and are discounted to present values, if considered material. As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability. This liability represented an accrued expense and is reported as a provision.

Landfill restoration provision

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 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, estimates and circumstances available at the time.

16 Provisions (Continued)

	2026	2025
	$	$
Current		
Long service leave	258,802	334,376
Annual leave	503,169	529,952
	761,971	864,328
Non-current		
Landfill restoration	2,577,301	2,517,395
Long service leave	103,103	130,766
	2,680,404	2,648,161
Landfill restoration		
Balance at beginning of financial year	2,517,395	2,410,276
Increase (decrease) in provision due to change in discount rate or unit cost	59,906	107,119
Balance at end of financial year	2,577,301	2,517,395

The expected closure date of the current landfill site has been assessed as at 30 June 2036.

The total projected cost of $3,194,500 is expected to be incurred between 2036 and 2065. The figure excludes rehabilitating landfill cells on existing sites that are yet to be constructed or used, but which are in the current site plan.

The calculation of fair value includes annual CPI increases of 2.72% (2025: 2.62%) based on an estimated average of RBA's forecast and target inflation rate and discounted using Commonwealth Government Bond yield rates.

17 Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment.

18 Commitments for expenditure

Contractual commitments

Contractual commitments at the end of the financial year but not recognised in the financial statements are as follows:

Within one year	2,322,177	40,196,330
	2,322,177	40,196,330

Capital commitments relate to scheduled capital projects and construction.

19 Contingent liabilities

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

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme, the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self-insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. At 30 June 2026 the Council's maximum exposure to the bank guarantee is $438,227 (2025: $361,958).

20 Superannuation

Council contributes to Brighter Super. Brighter Super is a Multiemployer Plan as defined in Australian Accounting Standard *AASB 119 Employee Benefits*. The scheme has a number of elements including defined benefits funds and an accumulated benefits fund. Council does not have any employees who are members of the defined benefits funds and so is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulated benefits fund. The scheme is managed by the Brighter Super Trustee.

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

	Note	2026 $	2025 $
Net result		26,897,705	15,852,074
Non-cash items:			
Depreciation and amortisation - property, plant and equipment	11	12,045,158	12,569,800
Depreciation and amortisation - right of use assets	13	80,971	79,557
Provision/(reversal) of impairment of receivables and bad debt	9	37,413	3,213
Interest on lease liabilities	13	18,492	15,634
Fair value adjustment on recognition of carbon credits	10	(1,201,027)	-
Loss/(gain) on revaluation of finance leases	13	305,363	(779,765)
Donated asset		(1,534,766)	(1,367,129)
		9,751,604	10,521,310
Investing and development activities:			
Net loss on disposal of non-current assets		33,202,465	3,730,138
Write off of work in progress	11	648,487	81,743
Capital income		(41,586)	-
Capital grants and contributions	4(b)	(65,092,537)	(20,363,100)
		(31,283,171)	(16,551,219)
Changes in operating assets and liabilities:			
(Increase) / decrease in receivables		99,833	(1,629,868)
(Increase) / decrease in inventory		(145,143)	1,615,616
(Increase) / decrease in right of use asset		(20,661)	(9,444)
Increase/(decrease) in payables		(1,827,015)	3,513,550
Increase/(decrease) in contract liabilities		20,000	(50,669)
Increase/(decrease) in lease liabilities		(70,324)	(78,915)
Increase/(decrease) in other provisions		(70,114)	123,090
		(2,013,424)	3,483,359
Net cash inflow / (outflow) from operating activities		3,352,714	13,305,524

22 Reconciliation of liabilities arising from finance activities

2026	As at 30 June 2025	Change in accounting policy	Cash flows	Non-cash changes	As at 30 June 2026
Borrowings	957,672	-	(148,678)	-	808,994
Lease liabilities	550,448	-	(90,984)	39,154	498,618
	1,508,120	-	(239,662)	39,154	1,307,612

2025	As at 30 June 2024	Change in accounting policy	Cash flows	Non-cash changes	As at 30 June 2025
Borrowings	1,102,254	-	(144,582)	-	957,672
Lease liabilities	613,729	-	(88,369)	25,088	550,448
	1,715,983	-	(232,951)	25,088	1,508,120

23 Events after the reporting period

There has not been any event that occurred after the end of the reporting period that has significantly affected, or may significantly affect, the current or future financial results of the Council.

24 Financial instruments and financial risk management

Financial assets and financial liabilities

Kowanyama Aboriginal Shire Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Cash and cash equivalents - measured at amortised cost (Note 8)
Receivables - measured at amortised cost (Note 9)
Other financial assets (finance leases) - measured at fair value through profit or loss (Note 13)
Payables - measured at amortised cost (Note 14)
Provisions - measured at fair value (Note 16)
Borrowings - measured at amortised cost (Note 15)

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

- credit risk
- liquidity risk
- market risk

Risk management framework

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

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

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

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

Kowanyama Aboriginal Shire Council does not enter into derivatives.

Credit risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. No collateral is held as security relating to the financial assets held by the Council.

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

24 Financial instruments and financial risk management (Continued)

Liquidity risk

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

Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its labilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation.

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

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in note 15.

	2026	2025
	$	$
Overdraft - QTC working capital facility	2,150,000	2,150,000
Available at 30 June	1,341,005	1,192,327

The following table sets out the liquidity risk in relation to financial liabilities excluding lease liabilities held by the Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	$	$	$	$	$
2026					
Trade and other payables	2,356,174	-	-	2,356,174	2,356,174
Loans - QTC	173,768	868,843	-	1,042,611	808,995
	2,529,942	868,843	-	3,398,785	3,165,169
2025					
Trade and other payables	3,756,749	-	-	3,756,749	3,756,749
Loans - QTC	173,768	868,843	-	1,042,611	957,673
	3,930,517	868,843	-	4,799,360	4,714,422

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

24 Financial instruments and financial risk management (Continued)

Market risk

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

Interest rate risk

Kowanyama Aboriginal Shire Council is exposed to interest rate risk through investments and borrowings with QTC, National Australia Bank and Commonwealth Bank Australia.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

Council does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the result and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net carrying amount	Effect on Net Result		Effect on Equity	
		1% increase	1% decrease	1% increase	1% decrease
	$	$	$	$	$
2026					
Cash at bank	25,719,894	257,199	(257,199)	257,199	(257,199)
QTC cash fund	1,734	17	(17)	17	(17)
Loans - QTC	(808,995)	(8,090)	8,090	(8,090)	8,090
Net total	24,912,633	249,126	(249,126)	249,126	(249,126)

	Net carrying amount	Effect on Net Result		Effect on Equity	
		1% increase	1% decrease	1% increase	1% decrease
	$	$	$	$	$
2025					
Cash at bank	50,531,043	505,310	(505,310)	505,310	(505,310)
QTC cash fund	1,662	17	(17)	17	(17)
Loans - QTC	(957,673)	(9,577)	9,577	(9,577)	9,577
Net total	49,575,032	495,750	(495,750)	495,750	(495,750)

Fair value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 15.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to clients' cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

25 Transactions with related parties

(a) Transactions with key management personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some executive management.

The compensation paid to KMP comprises:

Transactions with KMP	2026	2025
	$	$
Short-term employee benefits	1,138,854	1,085,301
Post-employment benefits	114,871	121,056
Long-term benefits	7,270	18,964
Termination benefits	10,384	-
Total	**1,271,379**	**1,225,321**

Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with other related parties

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

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

Details of Transaction	Additional information	2026	2025
		$	$
Employee expenses of close family members of KMP	25(b)(i)	215,444	264,316
Purchase of materials and services from close family member and controlled entities of KMP	25(b)(ii)	28,963	14,476
Key management personnel services provided by a contractor	25(b)(iii)	98,376	287,797

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

Council employed 116 staff at 30 June 2026, equivalent to 85 full-time equivalent employees disclosed in Note 5 (2025: 97 staff) of which only 4 (2025: 5) are close family members of key management personnel.

(ii) Council purchased materials and services from a close family member of key management personnel. All purchases were at arm's length and were in the normal course of Council operations.

(iii) During 2025-26, Council engaged Peak Services to provide Acting Chief Executive Officer services. In 2024-25, Council engaged Local Government Appointments (LO-GO) for the provision of Acting Executive Manager Roads, Infrastructure and Essential Services services.

25 Transactions with related parties (Continued)

(c) Outstanding balances

Year ended 30 June 2026
There are no material outstanding balances at the end of the reporting period in relation to transactions with related parties.

Year ended 30 June 2025
There are no material outstanding balances at the end of the reporting period in relation to transactions with related parties.

(d) Loans and guarantees to/from related parties

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

(e) Commitments to/from other related parties

Council does not have any commitment to/from related parties.

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

The majority of the entities and people that are related parties of Council live and operate within the Kowanyama community. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. The payment by community residents of fees and charges are considered to be ordinary citizen transactions.

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

Kowanyama Aboriginal Shire Council
Financial statements
For the year ended 30 June 2026

Management Certificate
For the year ended 30 June 2026

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

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

(i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the general purpose financial statements, as set out on pages 1 to 35, present a true and fair view, in accordance with Australian Accounting Standards, of the council's transactions for the financial year and financial position at the end of the year.

Mayor
Territa Chey-Anne Dick

Date: 23 / 09 / 2026

Interim Chief Executive Officer
Mark Crawley

Date: 23 / 09 / 2026

Kowanyama Aboriginal Shire Council
Financial Statements
For the year ended 30 June 2026

Measures of Financial Sustainability

1 Current Year Financial Sustainability Statement - Audited
2 Current Year Certificate of Accuracy
3 Independent Auditors Report (Current Year Financial Sustainability Statement)
4 Current Year Contextual Financial Sustainability Statement - Unaudited
5 Current Year Certificate of Accuracy - Contextual Ratios
6 Unaudited Long Term Financial Sustainability Statement
7 Long Term Certificate of Accuracy

Kowanyama Aboriginal Shire Council
Current-year Financial Sustainability Statement (audited)
For the year ended 30 June 2026

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	6.7 months	N/A	Council has maintained a strong liquidity position and, after recent years of good financial management, is well positioned to meet both the short and long term needs of the community. The decrease in the cash position at the 30 June compared to the previous year end is a result of a significant amount of restoration works being paid out of Council funds prior to claims with the Queensland Reconstruction Authority ("QRA") being finalised.
Operating Performance	Operating Surplus Ratio	N/A	-19.40%	-14.20%	Council's operating surplus ratio was below the target benchmark and lower than the 5-year average. The result reflects the significant expenditure incurred on restoration works during the year, with Council funding these works in advance of QRA claim finalisation and reimbursement. Consequently, materials and services expenses increased significantly, placing downward pressure on the operating surplus ratio.
	Operating Cash Ratio	Greater than 0%	19.80%	26.50%	Council maintained a positive operating cash ratio for both the current year and the five-year average. While the current year ratio was lower than previous periods, Council's cash position remained sufficient to meet its operating obligations. The reduction in available cash was primarily attributable to significant restoration works expenditure funded by Council in advance of reimbursement from the QRA.
Asset Management	Asset Sustainability Ratio	Greater than 90%	453.90%	184.90%	The asset sustainability ratio improved in the current year as a result of significant restoration works completed across Council's infrastructure network. These works increased capital expenditure on the renewal and restoration of existing assets, contributing to a higher ratio compared to previous years. The level of restoration activity undertaken during the year was supported by disaster recovery funding and Council's ongoing commitment to maintaining and restoring community infrastructure.
	Asset Consumption Ratio	Greater than 60%	54.80%	52.50%	The target ratio for both the current year end five year average has not been achieved. Council has an ongoing focus on the management of the consumption rate of assets, within the constraints of available funding.
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.10	0.20	Council falls within the target range for the leverage ratio and it is noted that the level of borrowings is steadily decreasing.

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 6 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 2026.

Kowanyama Aboriginal Shire Council
Current Year Certificate of Accuracy
For the year ended 30 June 2026

Certificate of Accuracy
For the year ended 30 June 2026

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

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

Mayor
Territa Chey-Anne Dick

Date: 23 / 09 / 2026

Interim Chief Executive Officer
Mark Crawley

Date: 23 / 09 / 2026

Kowanyama Aboriginal Shire Council
Current-year Financial Sustainability Statement - Contextual Ratios (unaudited)
For the year ended 30 June 2026

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue	Greater than 60%	4.10%	4.40%	Council is unable to generate revenue through rates as valuations are not issued for rateable land in Indigenous local government areas.
	Population Growth	N/A	0.40%	2.00%	Minimal change noted to the population 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 2 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 2026.

Kowanyama Aboriginal Shire Council
Current Year Certificate of Accuracy - Contextual Ratios (unaudited)
For the year ended 30 June 2026

Certificate of Accuracy
For the year ended 30 June 2026

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

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

Mayor
Territa Chey-Anne Dick

Date: 23 / 09 / 2026

Interim Chief Executive Officer
Mark Crawley

Date: 23 / 09 / 2026

Kowanyama Aboriginal Shire Council
Long-Term Financial Sustainability Statement (unaudited)
Prepared as at 30 June 2026

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035	30 June 2036
Financial Capacity	Council-Controlled Revenue	Greater than 60%	4%	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%
	Population Growth	N/A	0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Operating Performance	Operating Surplus Ratio	0% to 10%	(19%)	(43%)	(42%)	(41%)	(40%)	(40%)	(40%)	(40%)	(40%)	(40%)	(40%)
	Operating Cash Ratio	Greater than 0%	20%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	N/A for long-term sustainability statement										
Asset Management	Asset Sustainability Ratio	Greater than 90%	454%	130%	131%	130%	128%	130%	128%	132%	128%	124%	120%
	Asset Consumption Ratio	Greater than 60%	55%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.10	0.51	0.39	0.27	0.14	-	-	-	-	-	-

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council's financial management strategy is prudent and that its long-term financial forecast shows a sound financial position but both are dependent on on-going State and Commonwealth Government support. Provided this support is ongoing council will be able to meet the community's current and future needs.

Kowanyama Aboriginal Shire Council
Long-Term Financial Sustainability Statement (unaudited)
For the year ended 30 June 2026

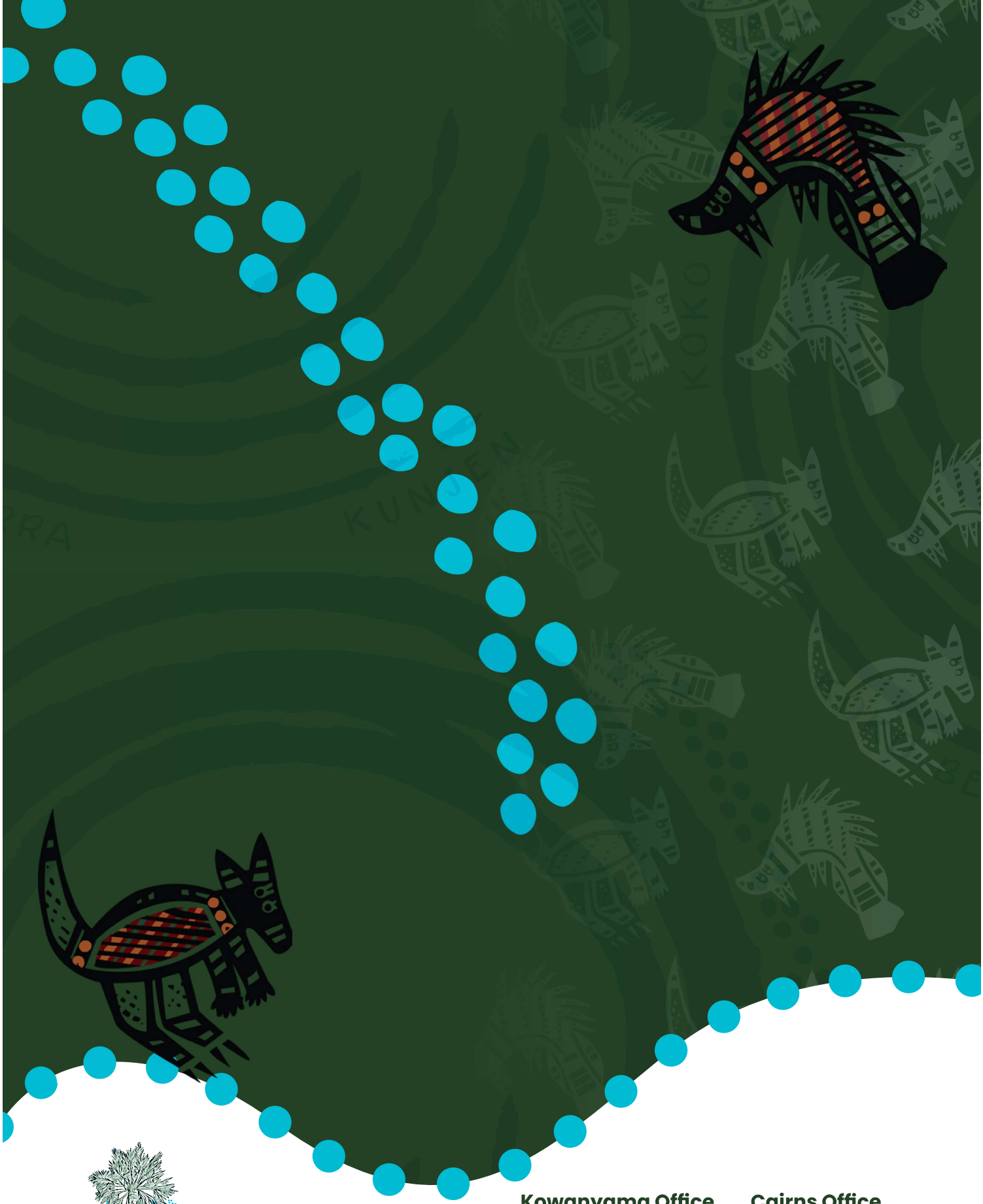
Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2026

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

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

Mayor
Territa Chey-Anne Dick
Date: 23 / 09 / 2026

Interim Chief Executive Officer
Mark Crawley
Date: 23 / 09 / 2026



KOWANYAMA
ABORIGINAL SHIRE COUNCIL
Place of many waters

Kowanyama Office

(07) 4083 7100
Lot 30 Chapman Road
Kowanyama QLD 4892

Cairns Office

(07) 4040 4500
Level 1, 50 Scott Street
Bungalow QLD 4870

kowanyama.qld.gov.au

4.3.2.c	Agenda Report
Title:	Sole/ Specialised and Confidential Supplier – Carbon Land Restoration Fund Implementation Project Management Services
Author:	Chief Executive Officer
Meeting Date:	27 October 2026

RESOLUTION

That pursuant to sections 235(a) and/or (b) of the *Local Government Regulation 2012* (Qld), Council resolve to appoint John Brisbin trading as Loveheart Farm(ABN 20 780 591 521) as exclusive provider of project management services for transition of the Carbon Abatement Project at Oriners and Sefton Station (EOP100959) to the Land Restoration Fund and delegate authority and financial delegation to the Chief Executive Officer to negotiate and enter into a commercial contract with the supplier for 12 months (1 November 2026 to 31 October 2027), in addition to variations as considered necessary and/or convenient.

Background

At its 27 September 2023 Ordinary Meeting, Council resolved that

7.2. Agenda Report – Carbon Project – Oriners-Sefton

Carbon Project Agenda Report was presented to Council by Chris McLaughlin, A/MG:

RESOLUTION: Carbon Project

That Council proceed with the lodgement of a final proposal to the LRF Round 3 Program as presented and undertake feasibility work preparatory to a future Council decision to change or retain the existing carbon method.

Moved: Cr. Teddy Bernard
Seconded: Cr. David Jack

CARRIED

On 13 September 2024, Council signed a Project Investment Agreement with Queensland Treasury Corporation for an on behalf of the Land Restoration Fund ("**the LRF**") which set out conditions precedent to transition which had to be complete by the sunset date, being **13 September 2027** ("**the Sunset Date**")., namely:

1. Council provides LRF with a validated Monitoring and Reporting Plan
2. The Knowledge Sharing and IP Management Plan is agreed
3. Council has resolved, by way of a resolution at an Ordinary Meeting, to give effect to a transition of the Project Method;
4. Council has provided copies of subcontracts
5. Deregistration of the Carbon Abatement Project; and
6. The Project is unconditionally registered under the Carbon Farming Legislation.

Following procurement and consideration of relevant LRF expert modelling, at its 25 November 2025 Ordinary Meeting, Council resolved in satisfaction of condition precedent #3 that:

4.3.2. Agenda Reports

a. Carbon Project – Oriners-Sefton

RESOLUTION: That Council resolve to approve transition to new methodology under the Land Restoration Fund (2025 methodology) and give delegation (both procurement and financial) to the Chief Executive Officer to do all things necessary to implement commitments (both financial and otherwise) under the Project Investment Agreement, registration of the new Project (2025 method) and deregistration of the current project (2015 method).

Moved: Cr. Teddy Bernard
Seconded: Cr Charmaine Lawrence

CARRIED

Condition precedent #6 requires engagement with each of the relevant Native Title Bodies Corporate to obtain written prior and informed consent to the transition.

Council requires coordination/ project management of satisfaction of condition precedents 1 to 6 by 13 September 2026. It has been identified that the project management services requires sole supplier/ specialist and confidential supplier familiar with both the Carbon methodologies, expert consultants, and RNTBC with interests in the land the subject of the project. Management considers that it would be impractical or disadvantageous for Council to invite quotes or tenders given the specialist and confidential nature of the engagement.

Following many years of competent service with the Kowanyama Aboriginal Shire Council supporting both the Carbon Abatement Project operations and Ranger operations concluding only recently on 1 July 2026, it is recommended that John Brisbin be engaged under a 12-month consultancy to provide the required project management services, with very clear deliverables being satisfaction of PIA conditions precedent by the Sunset Date (as extended).

At the request of the Chief Executive Officer, on 22 September 2026, John Brisbin provided the **attached** estimate, of **$87,260 (GST Excl)**. This fee is within Council's own funds LRF implementation budget.

RESOLUTION

That pursuant to sections 235(a) and (b) of the *Local Government Regulation 2012* (Qld), Council resolve to appoint John Brisbin trading as Loveheart Farm(ABN 20 780 591 521) as exclusive provider of project management services for transition of the Carbon Abatement Project at Oriners and Sefton Station (EOP100959) to the Land Restoration Fund and delegate authority and financial delegation to the Chief Executive Officer to negotiate and enter into a commercial contract with the supplier for 12 months (1 November 2026 to 31 October 2027), in addition to variations as considered necessary and/or convenient.

Mark Crawley



Chief Executive Officer

Loveheart Farm

jbrisbin@loveheart.farm | 0407 471 565 | POB 248 Mount Molloy QLD 4871 | ABN: 20780591521

Proposal for Carbon project support services

Background

KASC has an opportunity to secure a favourable contract through the QLD Land Restoration Fund (LRF) which would be an uplift to the current carbon project. This contract has a range of requirements that KASC needs to meet, including (principally):

- Securing agreement from Native Title eligible interest holders via an acceptable FPIC process
- Providing acceptable assessment and validation plans for all contracted activities

The opportunity with the LRF will expire at the end of Sept 2027. Given the significant financial implications and the potential complexity of concluding a “carbon ILUA” (or equivalent), it is essential that KASC commence intensive, high-level negotiations with the RNTBCs as soon as possible.

In parallel, KASC must continue to manage the fire operations at Oriners-Sefton under the current carbon method. This requires a specialist working on KASCs behalf to coordinate the fire contractor, engage with area stakeholders, and liaise with the KASC Ranger team. Fire operations begin with planning and TO consultation in April, incendiary operations June - Sept, and wildfire response Oct - Dec. Reporting and ACCU claims are made in February.

As a former KASC staff member with responsibility for both these areas of effort, I feel qualified to provide the specialist services required.

I have an ABN and operate under the trading name of Loveheart Farm. I am actively offering similar services to other (unrelated) clients.

To assist with the timelines, I am prepared to undertake work on a weekly basis for ~4-5 weeks without expectation for continuation. This should allow time for KASC to organise a full procurement process as needed and will materially advance the project goals.

Proposal outline

This contract is intended to focus on two related but independent lines of effort:

(A) LRF Agreement: Facilitate a successful contract between KASC and the LRF before the current PIA expires, including, but not limited to:

(1) organising and managing the process on behalf of KASC;

(2) acting as the liaison between KASC and eligible interest holders (RNTBCs, local Councils);

(3) advising and informing KASC on strategic and tactical decisions related to negotiation of favourable outcomes for all parties; and

(4) managing such external subcontractors or domain experts as required.

(B) Fire Operations & Reporting: Manage fire operations at the Oriners-Sefton leaseholds, including, but not limited to:

(1) organising and managing contractors, suppliers, authorities, and relevant stakeholders;

(2) preparing necessary reporting for claiming ACCUs, and managing the mandatory audit process;

(3) preparing reports for KASC and communications material for Council;

(4) assisting the Manager, Land & Sea Rangers to integrate with fire operations; and

(5) advisory and skills transfer related to aerial incendiary (drone) operations.

Contract duration

1 Oct 2026 - 30 Sept 2027

Terms and conditions

1. There is no guarantee of successful negotiation with the RNTBCs or the LRF. Best efforts will be applied to the opportunity but no liability or benefit is assumed by the contractor for any given result.
2. The contractor will secure appropriate professional liability insurance.
3. Contractor will report to KASC officers as directed.
4. Management of the contract will be undertaken by Council or delegate
5. Reporting and settlement: Except where agreed through prior discussion, reporting, invoicing, and payment will be reconciled monthly.
6. Contractor to be provided with a suitable KASC-managed laptop and KASC identity to support internal communications

Fee proposal

1. This contract proposal covers only the direct costs of the contractor and immediate overheads and subcontractors that the contractor manages directly It does not cover the costs of RNTBC engagement (eg TO travel, sitting fees, venue hire, catering), Land Council fees and charges, legal advice, or other expenses that will, in any case, be discussed, approved, and procured by KASC prior to obligations being incurred.
2. The budget in this proposal is provided on a best estimate basis. The contract is expected to remain adaptable to conditions as they arise and is subject to variation by mutual agreement on short notice.

3. Proposed level of effort: average 10hrs/wk per line of effort, actual hours recorded and reported at invoicing
4. Labour Charge rate: $95/hr
5. Expenses: travel and other necessary disbursements charged at cost. Mileage charged at $1.30/km (commercial hire)
6. Subcontractors: To be charged at cost. It is expected that a range of TOs and domain experts will be involved in delivering the contracted services. Where agreed, these arrangements can be managed by the contractor, subject to prior discussion and approval by the KASC project manager.

Budget estimation

1	**LRF Agreement**	
2	***Labour***	
3	Weekly hrs	10
4	Weeks	52
5	Rate	$95
6	**Total labour**	**$49,400**
8	***Expenses***	
9	KMs - estimate .8x Cairns per week + 5x Kowanyama @ $2500 ea	$28,360
10	Subcontractors (TO/casual) estimate 100hrs @ $95	$9,500
11	**Total (estimated) expenses**	**$37,860**
13	**Fire Operations and Reporting**	
14	***Labour***	
15	Weekly hrs	10
16	Weeks	26
17	Rate	$95
18	**Total labour**	**$24,700**
20	***Expenses***	
21	KMs - estimate .5x Cairns per week + 6x Oriners/Kowanyama @ $2500 ea	$24,913
22	Subcontractors (TO/casual) estimate 40hrs @ $95	$3,800
23	Licensing and training, UAV	$5,000
24	**Total (estimated) expenses**	**$33,713**
26	**Total Labour & Expenses**	**$145,673**

4.4.1 –Information Report

Title:	EMRIES Monthly Update
Author:	Executive Manager, Roads, Infrastructure and Essential Services
Meeting Date:	27 October 2026

Executive Summary
To provide Council with an update of activities undertaken by the Roads, Infrastructure and Essential Services Department within Council for the month of September 2026.

Building Services (Qbuild Maintenance Program)

Qbuild
QBuild has 382 work orders currently in progress, 29 work orders awaiting approval, 40 completed work orders, 1 unscheduled work orders and 683 work orders have been invoiced to date.

Subdivision Housing Program Update

The Housing Program continues to progress design, statutory approvals and procurement readiness for the new subdivision housing funded under Schedules 2–5. The lot survey has now been registered, confirming all registered lots and resolving a key dependency for development approvals, final design coordination and tender activities.

Council has submitted a signed request to the Department seeking approval to vary the Stage 1 Sunset Date under Funding Schedule 2 from 25th September 2026 to 31st March 2027. The request outlines progress completed to date, the remaining Stage 1 requirements and the factors affecting the milestone timeframe, including subdivision registration, final design coordination, statutory approvals, tender evaluation and contractor appointment.

Council has formally requested a variation to Funding Schedule 3 to replace the approved one six-bedroom dwelling with two separate three-bedroom dwellings. The revised configuration would comprise five four-bedroom dwellings and two three-bedroom dwellings.

Community Hub

The Kowanyama Hub design progressed to 90% completion, the latest design package provided to KASC for review. The recent radio room changes are being incorporated separately, with variation costs to be provided following confirmation of Council's requirements. Drawings have also been issued to the Quantity Surveyor for preparation for tender cost estimate, while tender documentation is being developed for Council review. The tendering of the project expected before the end of the year.

The architect has prepared a rendered design, of the proposed Council building. The design features Colourbond Deep Ocean with a turquoise, wave-inspired graphic, as shown in the attached architectural render.

Council is requested to consider a proposed colour scheme.

Attached is a render of a design of which could be possible with panel transfers.



Parks and gardens

The Parks and Garden crew continues to undertake vegetation management, they have been continuing to assist the waste management team with rubbish collection around public areas, mowing, slashing, weed spraying and general open space maintenance across Council facilities and public spaces.
Parks and Gardens vehicles are way below standard and will need to be replaced in the future.

Airport

RPT Flight Movements
48 Skytrans Flights. * 7 Late departures & 9 Cancellations *
48 Hinterland Flights.

Charter
22 Flights; 4 After Hours/Weekend callouts.

RFDS
31 Flights; 14 After hours/Weekend callouts.

Fuel
18400L dispensed during September 2026. *Average approx. 4293L per week
Approx. 148608L available as at COB 30/09/26. (164500L max capacity)

Fuel Pod
In good operating order.

Current NOTAMs

NOTAM #	Description	Raised by	date	Outcome
C30/25	Increased Bird Hazard (Corellas/Kites)	YKOW Reissued by NAIPS	31/07/25	Current/renewed until 30/10/26

Notable Events

Waiting on replacement safety car (since 03/04/26)-SAFETY ISSUE
Fuel delivery of 30,004L Jet A1 delivered on Thursday 10/09/26.
Fuel delivery of 30,278L Jet A1 delivered on Tuesday 15/09/26.
Fuel delivery of 30,080L Jet A1 delivered on Tuesday 29/09/26.
New fence holes have increased animal infiltration onto runway strip.

Essential services

Animal Management:
Preparation for visiting vet visit, development of de-sexing and treatment lists and providing social media updates.
Routine animal management activities.
Total registered dogs in the community: 83%
Total registered cats in the community: 50%

Water and Wastewater
Completion and submission of Regulatory KPI annual reporting for water and waste water.
Routine in-house monitoring of water quality across the water network. Completed monthly E. Coli testing tested at external (NATA) accredited laboratory as required under the Drinking Water Quality Management Plan.
Maintenance and operational activities conducted at water and wastewater assets. Ordering of consumables in preparation for wet season.
Reservoir upgrade works progressed with the isolation of reservoirs to allow for refurbishment. The large reservoir remediation works are 90% complete with the installation of a liner some final works to finish the stairs and roof.

Waste
Receipt of Illegal Dumping grant funding to go towards: employment of illegal dumping officer, compliance and enforcement, community education, signage cameras for monitoring.
Visit from Department of Environment, Technology, Science and Innovation to deliver illegal dumping training to seven council staff.
DETSI inspected dump activities and provided advice - continued to assist with the development of Site Based Management Plans for both the waste facility and waste water facility.
Issues with the operation of the bin truck continued to hamper bin collections - staff required to manually collect bins.

Rangers
Four ranger staff on leave for extended periods throughout the month.
Two ranger staff attended biosecurity round table meeting in Darwin.
Week-long biosecurity training attended by staff member in Cairns.
Field monitoring for iconic endangered sawfish and freshwater rays, notably ranger staff to be listed as co-authors on scientific paper.
Continued engagement with partners to deliver programs in the following areas; aerial shoots for pig controls to protect turtle nesting populations, monitoring of nest activities, partnering with schools in education programs, DAFF biosecurity activities including preparation for feral animal autopsies for disease monitoring, weed monitoring and preparation for treatments.

Road Infrastructure

Construction, procurement and funding close-out progressed during the reporting period. Concrete and Stormwater Structures works are continuing across the road network, while the major sealed and unsealed roads packages require timely procurement decisions to make use of the remaining 2026 dry season.
The sealed roads tender has been issued with a response date in early October

Achievements during the period
The Concrete and Stormwater structures projects have progressed with the Topsy Road causeways complete and Site 3 on Kowanyama Dunbar Road commencing.
Designs for the intersection pavement upgrades for ATSI TIDS and the QRA DRF projects were circulated for final review.
Seven legacy sealed-road close-outs were lodged on 30 September, with receipt confirmed by QRA.
Consolidated flood-study review comments have been issued to BMT, and coordination has commenced for public flood mapping and data access.
The immediate Council decisions and supporting actions are set out in Attachment B. Attachment A provides the program dashboard and Attachment C provides expenditure for selected funded projects.

4.4.2.b Tender KASC-2026-053

Title:	Sealed Roads Reconstruction Package
Author:	Executive Manager, Roads, Infrastructure and Essential Services
Meeting Date:	27 October 2026

Resolution

That Council resolve to award contract KASC-2026-053 to Gulf Regional Services (Gulf Services Pty Ltd) ABN: 76 656 995 201 for $3,211,199.77 excluding GST for a period of 8 Weeks to deliver the reconstruction of Kowanyama sealed roads network and delegate authority to the Chief Executive Officer to do all things necessary to enter into the contract (including contract negotiations prior to award), approve variations and pay invoices thereunder as and when due.

Summary

The Kowanyama Aboriginal Shire Council (Council) approached the market seeking a suitably qualified and experienced Contractor to deliver the reconstruction of the sealed roads network in Kowanyama.

Please see attached Evaluation and Recommendation report for further details.

Tender Information

The package was issued through VendorPanel under Local Buy Arrangement LB313 Road and General Civil Construction. The principal tender details and evaluation criteria are summarised below.

Principal:	Kowanyama Aboriginal Shire Council				
Project Name:	Sealed Roads 25-26 DRFA Package				
Scope:	Sealed Road Pavement Repairs and Construction				
Site:	Kowanyama Township		Town Streets		
Proposed timetable:	**Action**		**Proposed Date**		
	Issue of Tender Documents		11 September 2026		
	Tender Close Date		6 October 2026		
	Tender Assessment Completed		19 October 2026		
	Approved by Council		27 October 2026		
	Issue Letter of Confirmation		28 October 2026		
Tender briefing or site inspection:	**Description Time / Date**	**Place**	**Maximum Attendees**	**Mandatory or optional**	**RSVP**
	N/A	N/A	N/A	N/A	N/A
Communication method:	☒ via Vendor Panel				
Evaluation criteria:	**Criteria**		**Weighting (%)**		
	Delivery methodology – statement of approach, Ability to Meet Contract Timeframes		25		
	Technical expertise and previous experience in DRFA projects and road construction		20		

	Key Personnel of Tenderer	10
	Local business and Indigenous participation outcomes	20
	Price (Including reasonableness of rise and fall consumption %)	25
Mandatory Criteria	• Local Buy Accreditation LB313 – Road and General Civil Construction (Tenderers not currently pre-qualified under LB313 must complete the necessary registration with Local Buy before submitting a tender) • Insurances • Indigenous Employment and Local Content	
	Local Buy Prequalification Requirement (LB313) This contract is being procured under Local Buy Arrangement LB313 – Road and General Civil Construction. Tenderers must be pre-qualified under LB313 at the time of tender submission. Compliance with Local Buy's contract management requirements is mandatory, including: • Monthly reporting of sales via Local Buy's Monthly Sales Return (MSR) system. • Incorporation of the Local Buy Contract Management Fee (1%) into tendered rates. • Adherence to Local Buy's General Conditions of Contract (GCC), which apply to all purchases under this arrangement. • Compliance with subcontractor and insurance requirements as per the LB313 framework.	
Tender lodgement:	Tenders must be lodged via VendorPanel	
Tender format:	Tenders must consist of: • 1 x complete copy of the tenderer's tender in a single PDF document, inclusive of any requested attachments; • 1 x set of the Response Schedules in the format provided by the Principal returned as a PDF document • 1 x set of Pricing Schedule completed and returned as an Excel spreadsheet • Completed Annexure A • Completed and signed Formal Instrument of Agreement File names must include the contract number (i.e. KASC-2026-053) and a brief description of the document	
Further Tender Information	The final scope of works for this contract is subject to confirmation pending: • **Final Design Completion:** The Issued for Construction detailed design for the Sealed Roads 25-26 DRFA Package is being finalised. Once available an addendum will be issued during the tender phase. Tenderers should price all items as specified in the Pricing Schedule. However, the Principal reserves the right to modify the scope prior to awarding the contract, including the removal or amendment of specific items. Any such changes will be communicated to tenderers as required.	
Page limit:	No limit	
Tender validity period:	90 calendar days from the Tender Closing Time	
Procurement administrator:	Danae Maltby tender@kowanyama.qld.gov.au	
Principal complaints Manager:	Name: Chris McLaughlin	
	Email: chris.mclaughlin@kowanyama.qld.gov.au	

Tender assessment

The Tender Assessment Panel consisted of:

- Malcolm France, Executive Manager Roads, Infrastructure and Essential Services EMRIES (Chair)
- Lee Perkins, Program Manager, Lackon Project Management
- Aidan Cronin, Project Manager, Lackon Project Management
- Hare Coakley, Cadet Project Manager, Lackon Project Management

At Close Council received six (6) conforming submissions through Vendor Panel.

Tender assessment occurred at a prescheduled meeting of the tender assessment panel on Wednesday 14 October 2026 and again on Monday 19 October 2026 with shortlisted submissions to evaluate the clarifications received.

Clarification requests were issued to Gulf Regional Services, NQ Civil and Durack Civil on Thursday 15 October 2026. The submitted clarification responses were evaluated by the Tender Assessment Panel as part of the final assessment process.

The Tender Evaluation Panel cumulative average scores were as follows:

Rank	Tenderer	Average Weighted Score (out of 100)
1	Gulf Regional Services	72.75
2	Durack Civil	73.19
3	CGW	69.94
4	NQ Civil	67.94
5	QLD Bitumen	65.81
6	Kowanyama Hire	40.63

Conclusion and Recommendation

Durack Civil achieved the highest reported average weighted score. Gulf Services Pty Ltd trading as Gulf Regional Services is proposed as the preferred tenderer following consideration of the combined value for money assessment, rather than score order alone.

The case for Gulf Services Pty Ltd includes its lower lodged price relative to Durack, relevant regional civil experience, specialist delivery arrangements and proposed local and Indigenous participation. These benefits were weighed against the retained qualifications, programme assumptions and supporting evidence. The final endorsed evaluation report explains the comparative reasons for preference, the treatment of the clarification responses and the residual risks accepted by Council.

RESOLUTION

That Council resolve to award contract KASC-2026-053 to Gulf Regional Services (Gulf Services Pty Ltd) ABN: 76 656 995 201 for $3,211,199.77 excluding GST for a period of 8 Weeks to deliver the reconstruction of Kowanyama sealed roads

network and delegate authority to the Chief Executive Officer to do all things necessary to enter into the contract (including contract negotiations prior to award), approve variations and pay invoices thereunder as and when due.

5.4.1 –Information Report

Title:	EMCS Monthly Update
Author:	Executive Manager Community Services
Meeting Date:	27 October 2026

Executive Summary

To provide Council with a program update for Community Services for the month of September 2026.

Aged Care

NAIDOC Week

- Council facilitated a highly successful on country outing for clients to Topsy Creek, Landing, and Shelfo.
- Received overwhelmingly positive feedback from both aged care clients and staff regarding client engagement and well-being.

A formal proposal has been submitted to establish these on country outings more regularly.

Strategic Planning & Stakeholder Partnerships

- Apunipima Cape York Health Council Clinic:
- Completed 3 GP client consultations during the reporting period.

Specialized Support Services **- Dementia Support Australia (DSA)**

Following initial engagement in August 2026, the service model with Dementia Support Australia (DSA) has been re-established on a referral basis for the Kowanyama community.

DSA will notify the Aged Care team prior to onsite community visits and obtain verbal consent from clients or Next of Kin (NOK) upon arrival. An Aged Care staff member will accompany DSA specialists during client reviews and assessments. Following each assessment, DSA will issue a comprehensive recommendation report for review by both the Aged Care and Clinical teams.

While a fixed visitation schedule is not yet established, management has emphasized the critical need for at least bi-monthly (every two months) onsite visits. As this will be essential to support the growing number of clients experiencing cognitive decline, deliver timely interventions, and provide specialized de-escalation strategies and dementia training for local staff and family caregivers.

Council Presentation Invitation: Invited the DSA team to present an overview of their service models and operations to the local Council in November; currently awaiting confirmation

Playgroup and Childcare

CHILDCARE	Booked Days	Absent	Attendance
Child 1	15	9	6
Child 2	19	10	9
Child 3	10	1	9
Child 4	16	11	5
Child 5	25	6	19
Child 6	15	0	15
Child 7	17	1	16
Child 8	11	4	8
Child 9	25	5	20
Child 10	9	0	9
Child 11	12	3	9
TOTAL	174	50	125 DAYS

PLAYGROUP	Attendance in days
Child 1	5
Child 2	1
Child 3	1
TOTAL	7 days

Womens Shelter

During the month of September the Womans Shelter had 16 woman and 9 children stay for a total of 28 days.

	Women	Children	Total number of Days
September	16	9	28

Womens Wellbeing Group

As part of NAIDOC Week, held from **14-18 September**, three days of cultural activities were conducted on Country at **Topsy Beach (Kokoberra Country), The Landing (Kokomenjena Country), and Shelfo (Kunjen Country)**. These activities provided an opportunity for staff and community members to connect with Country, share cultural knowledge, and celebrate Aboriginal and Torres Strait Islander culture.

Food preparation and sharing were an important part of the activities and contributed to a strong sense of community and cultural connection throughout the week.

- The Parks and Gardens team caught and prepared fresh fish, which was shared with all participants.
- The Women's Group and Aged Care prepared traditional damper and ensured that everyone was well catered for throughout the day.
- Council provided cold drinks and snacks for all attendees.
- Council also supplied fishing equipment, including bait, hooks, lines, and sinkers.

Staff contributed to the success of the activities;

- Assisted with event setup and preparation activities.
- Participated in the on-Country events across all three locations.
- Prepared and cooked fish and damper.

The three days on Country were well attended and enjoyed by all of community.







Youth Sport & Recreation, the Gym and the Town Pool

The Pool is now open for the wet season.

In September, Training QLD completed First Aid and CPR for 25 Council staff and Aquatic Survival Skills training for 3 Council staff.

The Gym

The Council gym facility has undergone a comprehensive inspection, with all equipment assessed and repaired where required to ensure safe operation and compliance with maintenance standards. To support ongoing asset management and user safety, a schedule of six-monthly equipment inspections has been established.

A report from Cultiv8te has been received and reviewed. Recommendations contained within the report, including the implementation of updated membership processes and associated documentation, will be progressively introduced to strengthen governance, improve user management, and support the effective operation of the facility.

Building maintenance and improvement works are also underway. Repairs to the gym roof are currently being completed, while the internal gym space is being repainted and refreshed to enhance the overall presentation and user experience. In addition, a range of minor maintenance works are being undertaken to ensure the facility remains safe, functional, and welcoming for all users.

Centrelink

Services Australia IT will be installing new hardware, and expect that the office will be up and running in November. Our attention has returned to recruiting to part time positions.