



**Torres Strait Island**  
REGIONAL COUNCIL

A composite image featuring a woman's face in profile, looking towards the left. Her hair is styled in a bun and contains a detailed scene of a tropical island with palm trees and a sandy beach. In the background, a white boat is on the water, and a beach scene with people is visible. The overall image has a soft, ethereal quality with a light blue and white background.

# 2023-24

## ANNUAL REPORT

# Acknowledgement

Torres Strait Island Regional Council acknowledges Native Title Holders, Elders past and present, and all members of the Communities we serve within the five clusters of Zenadth Kes: the Gudaw Maluligal Nation of the Top Western Islands, the Maluligal Nation of the Western Islands, the Kemer Kemer Meriam Nation of the Eastern Islands, the Kulkalgal Nation of the Central Islands, and the Kaiwalagal Kaurareg Aboriginal Nation of the Inner Islands. We recognise their continuing connection to land and sea and the strength of a cultural heritage and belief system that spans past, present, and future generations.

**Disclaimer:**

Torres Strait Islander and Aboriginal peoples should be aware that this publication may contain images or names of people who have since passed away. Council respects the right of families and communities to request the removal from subsequent publications of any image or name that causes distress.

# Table of contents

<b>Introduction</b> .....	<b>4</b>
Our Region .....	5
Vision, Mission and Values .....	6
Our Digital Footprint .....	8
Mayor's Message .....	10
Elected Members .....	11
CEO's Message .....	12
Corporate Structure .....	13
<b>Highlights</b> .....	<b>14</b>
Badu Safe and Healthy Housing Program .....	14
\$40 Million Funding Boost for Marine Infrastructure Upgrades .....	15
<b>Community Engagement</b> .....	<b>16</b>
Community Grants .....	16-29
<b>Corporate Plan</b> .....	<b>30</b>
Annual Performance .....	31
<b>Compliance</b> .....	<b>38</b>
Elected Member Meeting Attendance .....	40
Standing Committees .....	44
Councillor Remuneration .....	48
Councillor Conduct .....	52
Administrative Complaints .....	52
Audit .....	53
Compliance Activities .....	54
<b>Community Financial Report</b> .....	<b>57</b>
Statement of Comprehensive Income .....	57
Operating Revenue .....	59
Operating Expenditure .....	59
Operating Result .....	60
Capital Works Program .....	60
Statement of Financial Position .....	61
Statement of Changes in Equity .....	62
Statement of Cash Flows .....	62
Measure of Financial Sustainability .....	63
Compliance Checklist .....	64
References .....	70
<b>Appendix A: Financial Statements</b> .....	<b>72 (Attachment)</b>

# Welcome To The Report

# Our Region

Torres Strait Island Regional Council is proud to present the annual report for the financial year 2023/24. This report outlines the financial and operational performance for the year against the key objectives, strategies, and priorities of our Corporate Plan / Bisnis Plan 2020-2025, the 2023/24 Operational Plan and the endorsed 2023/24 Annual Budget.

This report aims to:

- Meet the legislative obligations under the Local Government Act 2009 and the Local Government Regulation 2012.
- Communicate our vision, operational direction, and the work within the communities we serve.
- Demonstrate our ongoing commitment to accountability and transparency.
- Promote the distinctiveness of our region domestically and internationally.
- Build community and stakeholder confidence in Council's projects and partnerships.

This report is divided into the following main sections:

- **Introduction** – A review of the year by the Mayor and Chief Executive Officer and an overview of our region, Councillors and organisation.
- **Our highlights** - Year in review and significant events and achievements.
- **Annual Performance** - An overview of our achievements and progress in line with the Corporate and Operational Plans.
- **Financial Overview** – A community financial report, reflecting the organisation's financial performance.
- **Financial Statements** - Comprehensive audited financial statements for the 2023/24 financial year.

## Appendices

An index of tables and figures, and an index that outlines this report's compliance with legislative obligations under the Local Government Act 2009 and the Local Government Regulation 2012.

*Information contained in this document is based on available information at the time of writing. All figures and diagrams are indicative only and should be referred to as such. While TSIRC has exercised reasonable care in preparing this document it does not warrant or represent that it is accurate or complete. 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.*

The Torres Strait Island region is a unique and diverse area located between the northern tip of Queensland, Australia, and Papua New Guinea. Home to a population of approximately 5,000 people, the region is rich in cultural heritage, with Torres Strait Islanders maintaining strong traditions in language, dance, art and song.



We are **15** island communities with **4,000+** people



We are situated between the northern most tip of mainland Australia to the south of PNG



We are a place of national & international significance



We speak **26** traditional languages and dialects



We are represented by **1** Mayor & **15** councillors, elected by our communities



We have **\$2.3 billion** in base assets and deliver **\$78 million** in operating expenditure & **\$56 million** in capital works



We have a workforce of **343** employees with **78%** living in community



We have over **700+** community houses to support



We have **15** seaports, **13** helipads, **11** aerodromes



We operate **15** water treatment plants, **12** wastewater facilities, **15** waste management centres



We run **15** environmental health and biosecurity programs, **13** fuel outlets



We service **15** cemeteries, **2** childcare centres, **3** arts & cultural centres **15** post outlets, **10** indigenous knowledge centres, **24** accommodation facilities, **10+** home support services



We manage **13** communities as Deed of Grant in Trust (DOGIT) trustee



We are committed to ensuring compliance with native title laws across all **15** of our island communities



We manage **23,000+** border movements annually



# Youmpla Vision, Mission & Values

## Vision

For youmpla ples ene Council for meke something youmpla self sor long we can gad fruit them thing we mekem e praper ene las long time.

For our communities and council to be autonomous, prosperous and sustainable.

### AUTONOMOUS:

We achieve autonomy when we empower our people and community through rigorous engagement, consultation and participation. An autonomous Council fuels both local and regional self-sufficiency.

### PROSPEROUS:

We are prosperous when we are flourishing, thriving, or have success: this can be in our faith, culture, traditions, happiness, fortune or health and wellbeing.

### SUSTAINABLE:

We are sustainable when we deliver social, economic or environmental solutions that enhance current community needs and long-term aspirations.

## Mission

For youmpla for street ples blo youmpla ene weis kaine youmpla stap lor pless blo youmpla.

To improve our communities' liveability in all we do.

### LIVEABILITY:

Liveability is the sum of the factors that add up to a community's quality of life - including the built and natural environments, economic prosperity, social stability and equity, educational opportunity, and cultural, entertainment and recreational possibilities.

## Our Values

**Council's values are the foundation on which our work rests. They exemplify the core principles of Council and guide our strategic decision-making.**



**Youmpla matha one and youmi make e ol something matha one.**

We are one team who achieves together.



**Youmpla respect one another and ples blo youmpla, youmpla ya for serve.**

We have respect for each other and the communities we serve.



**We meke ol something proper for good name por aol pipol we wok por especially por ples blo youmi.**

We are accountable and responsive to our communities.



**Youmpla aol strong leader and we think about proper good weis kaine youmpla gor meke something lor ples por pipol blo youmpla.**

We are courageous leaders who think innovatively.

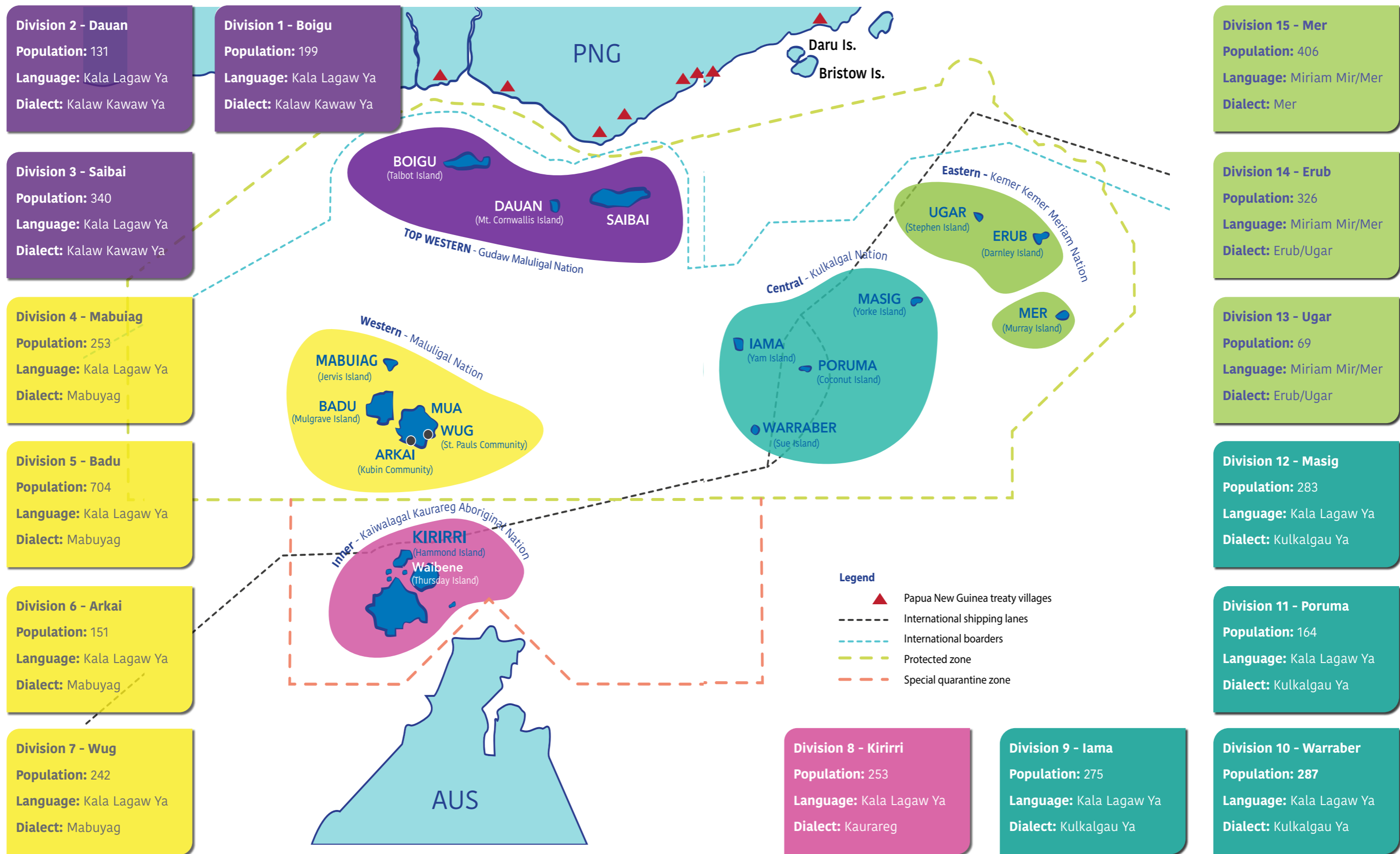


**Youmpla buildi strong region blo youmpla ene meke something were ya e las long time.**

We are builders of a sustainable and resilient region.



# Our Divisional Footprint



# Mayor's Message

# Elected Members

**Kapu Goeyga nithamunka mura, kulay kidh ngay koeyma eso a apapudhi ngoelmun koey Awgadh inab kayne goeyga gasaman a ngay lak gudoydhika mura Zenadth Kes baradhawraw mabaygal, kukuy mabaygal, a koey mabaygal, kaypaypa kulay, kayb goeyga a soey ngapa bungal.**

I acknowledge Papa God, Traditional Owners, Elders, Community Leaders, and all members of the five nations across Zenadth Kes, from Mer in the East to Boigu in the West. I honor all First Nations people throughout Australia, recognising our shared cultural heritage spanning thousands of years.

The Masig Statement serves as a strategic platform for our region's agenda. Council has invested in the report, "Advancing the Masig Statement," which includes an action plan committing Council's team to key actions over the next year.

Council recognises the important role of our communities to continue progressing the legacy of the maritime strike; documenting and promoting stories and histories and ensuring that it is available to all Torres Strait Islanders.

To drive the Masig Statement's aims, Council has established a Taskforce to link elected leaders and the community, advancing self-determination and greater autonomy, implementing the transition plan for the regional governance (Assembly).

I am pleased that we welcome both familiar as well as new faces to Council, including three female Councillors to our cohort of 15 Elected Members who possesses a wealth of knowledge and experience in governance and management.

Our region faces distinct challenges in delivering local government services. We lack revenue from rates and must operate within some of the country's most challenging economic conditions, including persistent inflation, high interest rates, and rising costs of goods and services.

Health remains a key priority for Council, which advocates for improved healthcare and increased government investment to make housing, education, employment, transportation, digital connectivity, and local industries more accessible, affordable, and sustainable across the region. Council is also dedicated to advancing the eleven key priorities of Zenadth Kes, ensuring that our people and future generations can thrive. By partnering with regional stakeholders, Council aims to progress the Regional Governance (Assembly) agenda and foster long-term prosperity for our homeland.

I look forward to working with CEO James William and the entire operational arm to improve the liveability of our communities across our region.

**Koeyma Eso, Au Eso**

**Mayor Phillemon Mosby**



Elected members of the 5th Torres Strait Island Regional Council took their declaration of office in April 2024.



**Mayor Phillemon Mosby**  
Poruma Office



**Councillor Dimas Toby**  
Boigu, Division 1



**Councillor Torenzo Elisala**  
Dauan, Division 2



**Councillor Chelsea Aniba**  
Saibai, Division 3



**Councillor Keith Fell**  
Mabuiag, Division 4



**Councillor Ranetta Wosomo**  
**Deputy Mayor**  
Badu, Division 5



**Councillor Iona Manas**  
Arkai (Kubin Community)  
on Mua, Division 6



**Councillor John Levi**  
Wug (St Pauls Community)  
on Mua, Division 7



**Councillor Seriako Dorante**  
Kirirri, Division 8



**Councillor Aggie Hankin**  
Iama, Division 9



**Councillor Kabay Tamu**  
Warraber, Division 10



**Councillor Francis Pearson**  
Poruma, Division 11



**Councillor Ted Mosby**  
Masig, Division 12



**Councillor Rocky Stephen**  
Ugar, Division 13



**Councillor Nixon Mye**  
Erub, Division 14



**Councillor Bob Kaigey**  
Mer, Division 15

# CEO's Message

I acknowledge and pay my respects to the Traditional Owners and Elders past and present across our region, including the Gudaw Maluligal, Maluligal, Kemer Kemer Meriam, Kulkalgal, and Kaiwalagal Kaurareg Nations.

This Annual Report highlights our progress in implementing the Corporate and Operational Plans and showcases the dedication of everyone involved in delivering positive outcomes for our communities.

Our Mayor, Councillors, Executive Directors and Council staff have played a critical role in advancing the region's development. Their contributions have improved the lives of our communities, and I sincerely thank them for their vision and commitment.

Throughout the 2023-2024 financial year, Council made considerable progress in several key areas across the organisation. We streamlined our budget and financial processes, improving management efficiency. The migration to the TechnologyOne, Ci Anywhere cloud service is well underway, with new dashboard capabilities to be implemented in the next financial year. The successful completion of the Asset Revaluation program, coupled with fleet management improvements, has further strengthened our operations. A comprehensive streetlight audit led to priority rectification works, enhancing community safety.

Infrastructure improvements have been a key focus, including the completion of coastal inundation mitigation projects, works under the Disaster Recovery Funding Arrangements (DRFA) Program, and upgrades to the Warraber Island Sewer Pump Station and Badu and Mabuig water networks. Our housing upgrade and maintenance programs were delivered on time, and the implementation of a compliance and enforcement program (Local Laws - Authorised Officers) strengthened our regulatory efforts.

Council remains committed to creating safe, culturally appropriate spaces for our communities and elders. Our Aged Care Support workers are working in partnership with Indigenous Knowledge Centre (IKC) Coordinators and Healthy Lifestyle Officers (HLO's) to deliver Elders Activity programs to reduce social isolation and increase mobility and strength and coordination. We also made steady progress in biosecurity, waste management, and healthy housing initiatives.

In technology, we successfully rolled out community Wi-Fi on Hammond Island, Masig, Erub, and Kubin, and advanced our employee intranet development. Our collaboration with Telstra addressed 4G blackspots, improving connectivity across the region.

Progress continues in facilitating home-ownership applications on the Torres Strait Island Regional Council, Deed of Grant in Trust (DOGIT) land, and internal working groups have been established to improve land management and address skills shortages.

While we celebrate these accomplishments, there is still much to be done. The future holds many exciting projects and plans, and I am confident that the progress we have made this year will lay a strong foundation for continued success.

Together, we will work towards creating a more vibrant, resilient and sustainable Torres Strait island region.

**James William**  
Chief Executive Officer



# Corporate Structure

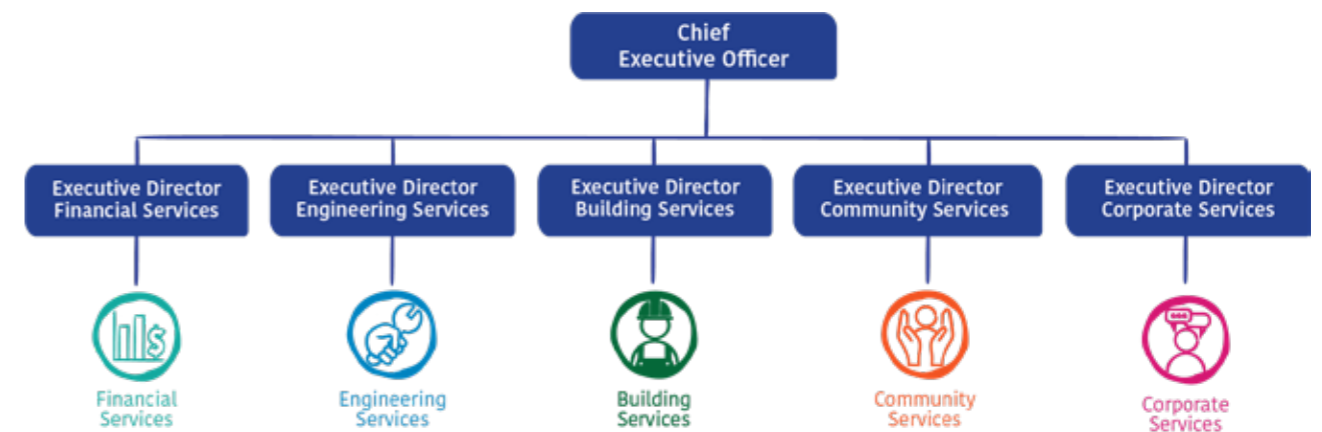


Figure 1: Council's Corporate Structure

**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, executive administration and internal audit.

**Financial Services:** Financial Services provides professional financial management and advisory services to Council. The core functions include financial accounting, management accounting, procurement and strategic asset management services.

**Engineering Services:** Engineering Services provides a high level of services in integrated infrastructure management which ensures environmental protection and meets community expectations. The outcomes achieved by Engineering Services are linked with Council's commitment to public health, transport, water and wastewater infrastructure. The core functions include water services, wastewater services, civil works services and waste services and disaster management.

**Building Services:** The objective of the 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 all sectors of the community. The core functions includes community services, housing services, environmental health services, health and wellbeing services, events, childcare, aged care and divisional administrative services.

**Corporate Services:** Corporate Services is responsible for the provision of Council-wide services. The core functions include legal services, governance, strategic (corporate) planning, human resources, WH&S, information technology services, corporate risk and insurance, fuel and fleet, media, engagement and advocacy and administration of community grants.

**343**  
Total Employees

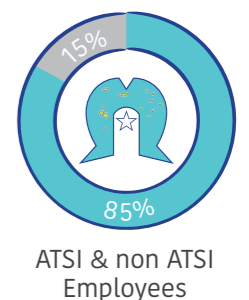
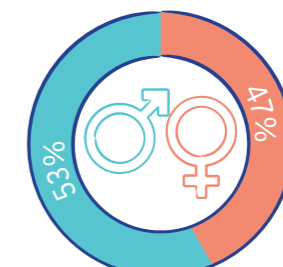
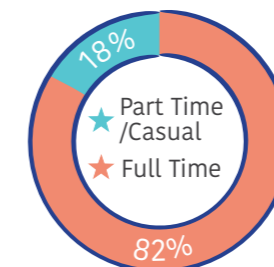


Figure 2: Council's Employees

As the biggest employer in our local government area, Council is dedicated to promoting a diverse and inclusive workplace that supports the employment and training of people in our region. Our employees are located across our region in each of our communities, at Thursday Island, and in Cairns.

## Badu Safe and Healthy Housing Program

The Safe and Healthy Housing Program was a Queensland Government Department of Housing, Queensland Health and QBuild initiative, designed to enhance the health and quality of life for families in the Torres Strait by improving the functionality and safety of their homes. Launched on Badu in February 2023, the program marked a significant shift in the way housing maintenance and health were approached in the community. It was a collaborative effort that brought together Torres Strait Island Regional Council (TSIRC) housing officers, environmental health workers, and the Primary Health Care team to work closely with families in social housing properties.

The core idea behind the program was simple yet powerful: a healthy home leads to good quality of life and a healthy life. The program aimed to educate families on the importance of home maintenance and its direct link to health, while also providing the necessary support to ensure their homes were safe and functional. The focus was on critical health hardware—bathrooms, laundries, kitchens, stoves, hot water systems and rainwater tanks—ensuring these essential facilities were in good working order to support the well-being of the families. Similarly, working with families to promote the role of strong and healthy skin and the benefits of the 9 healthy living practices known to support health in the home was a priority for the team in improving health outcomes.

Unlike previous approaches, where housing issues were often addressed in isolation, the Safe and Healthy Housing Program was built on a team-oriented model. The program brought together a range of professionals who collaborated with each other and the residents to identify and address the health-related aspects of the home. During inspections, the local team, supported by the Qld Housing Department and Public Health, conducted thorough assessments of the properties. They looked for potential risks to health, such as malfunctioning equipment, hardware or environmental hazards like pest infestations.

One of the standout features of the program was its emphasis on communication and collaboration with the families. After each inspection, the team sat down with the residents to discuss their findings. This conversation was more than just a report—it was an opportunity for families to share their concerns, ask questions, and provide input on what changes were most important to them. This dialogue ensured that the program was not only addressing the immediate needs but also aligning with the long-term goals of the families involved.

The benefits of the program extended beyond just repairs and maintenance. It fostered a stronger connection between the community and the services available to them. Families were empowered to take an active role in maintaining their homes, with the knowledge that they had a dedicated team behind them to support their efforts. The program also ensured that any repairs were done right the first time, reducing the likelihood of recurring issues and creating a safer, and healthier living environment.

Initially, the program was limited to 50 homes on Badu, and the interest from community was overwhelming. It provided a model for how housing and health services could work together to improve the quality of life for families. The Safe and Healthy Housing Program demonstrated that by focusing on the home as a foundation for health, it was possible to make meaningful, lasting changes in the lives of our community members.



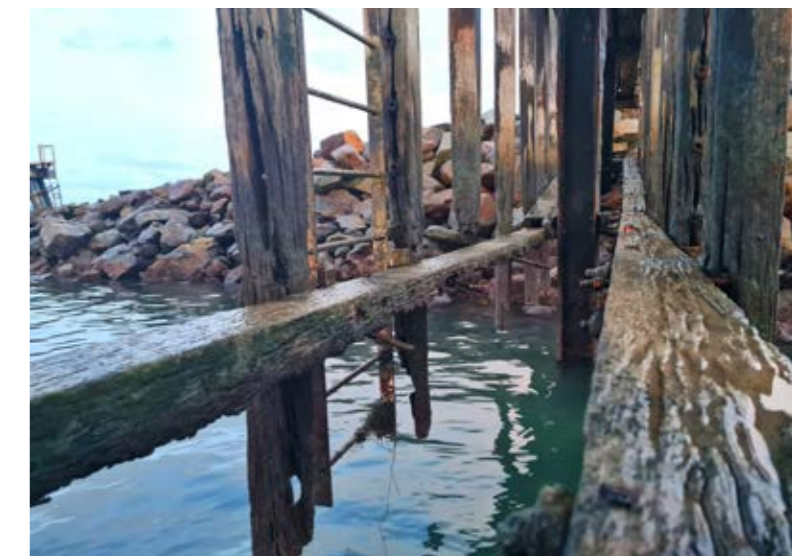
## \$40 Million Funding Boost For Marine Infrastructure Upgrades

Torres Strait Island Regional Council (TSIRC) moved one step closer to significant improvements in marine infrastructure after the Australian Government committed \$40 million in the project. The funding, allocated under the Priority Community Infrastructure Program, was given to TSIRC to replace up to three ageing jetties with modern, fit-for-purpose facilities.

The upgrades involve demolishing the existing structures and constructing new ones, vastly improving access, safety, and usability for our region's residents. These jetties serve as a vital lifeline, connecting the Torres Strait and Northern Peninsula Area to essential goods, services, and one another. The project represents not only an investment in our infrastructure, but it also provides long-term well-being for our communities.

Federal Minister for Infrastructure, Transport, Regional Development and Local Government, Catherine King, underscored the broader impact of the project, stating, "We support these vital marine infrastructure upgrades so that Torres Strait and Northern Peninsula area residents could stay safely and efficiently connected. This investment was also a demonstration of the Albanese Government's commitment to regional development, job creation, and economic growth."

This has been echoed by Senator for Queensland, Nita Green, emphasising the importance of improving the community's marine connections. "This investment was vital to ensuring supplies and people could safely and more easily get from one place to another, supporting the community's way of life, culture, and economy."





## Community Grants

Council's Community Grants Program offers support to the local community by providing funding assistance. This assistance supports the promotion of social, cultural, sporting, and recreational activities. The program aims to improve the professional development of community members, the capacity for community entities to provide valuable services, and the increased delivery of social services and activities within our region.

Decision-making for grant and donation funding is guided by Council's Community Grants Policy and Procedure.

Grant applications are competitively assessed against the criteria fairly and equitably and allocated by Council.

There are four funding types available:

- Community Grants - in kind
- Community Grants
- Funeral travel assistance
- Funeral donations

Each community is allocated \$25,000 per year for the Community Grants Program. Unspent funds are not rolled over to the next financial year.

The tables below list all applications approved by Council as of 30 June 2024, including committed funds. Note that committed amounts may differ from actual payments.

DIVISION 1 - BOIGU		
Applicant	Purpose of Grant or Donation	Amount
Saint Saviour Church	August 7th Festival	\$4,538.50
Church of The Rock	Church Dedication Celebration	\$1,858.50
Aron Tom	Funeral travel assistance	\$512.00
Aron Tom	Funeral travel assistance	\$388.99
Gerari Peter	Funeral donation	\$4,044.92
Malu Kiwai	Dan Ropeyarn Cup catering expenses	\$5,000.00
Malu Kiwai	Dan Ropeyarn Cup catering expenses	\$5,000.00
Wallen Ingui	Funeral donation	\$3,000.00
Stanley Marama	Funeral donation	\$657.09
	<b>Total</b>	<b>\$25,000.00</b>

Table 1: Boigu Community Grants



# Community Engagement

DIVISION 2 - DAUAN		
Applicant	Purpose of Grant or Donation	Amount
Roxin Eagles	Roxin Eagles Gala Night	\$4,999.13
Wrench Mau	Funeral travel assistance	\$5,000.00
Anai Bigie	Funeral travel assistance	\$2,978.47
Charles Bigie	Funeral travel assistance	\$2,000.00
Councillor Torenzo Elisala	Funeral donation financial support to sorry business on Badu Island	\$499.99
Dengham Elisala	2024 National Junior Championships in Adelaide	\$2,500.00
Councillor Torenzo Elisala	Councillor Kabay Tamu's request for financial support to host the Zenadth Kes Volleyball carnival on Warraber Island	\$1,000.00
Councillor Torenzo Elisala	Funeral donation financial support for sorry business on Boigu Island	\$2,500.00
Wasada Whap	Funeral travel assistance	\$1,344.96
Maleta Elisala	Funeral travel assistance	\$1,572.00
Dauan Youths	Easter Games	\$569.97
<b>Total</b>		<b>\$24,964.52</b>

Table 2: Dauan Community Grants

DIVISION 3 - SAIBAI		
Organisation/Individual	Purpose of Grant or Donation	Amount
Alimah Dai	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Alison Wosomo	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Bethel Wosomo	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Kaithalinah Wosomo	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
White Dove Ministry	Church musical instruments	\$5,000.00
Alimah Dai	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Alison Wosomo	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Bethel Wosomo	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Kaithalinah Wosomo	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Mary Enosa	Funeral travel assistance	\$5,000.00
Evelyn Dau	Funeral donation	\$2,498.99
Waiben Wosomo	Funeral travel assistance	\$1,734.76
Mekei Wosomo	Funeral travel assistance	\$444.00
Yakopeta Akiba-Bowie	Funeral donation	\$2,000.00
Norah Tabuai	Out-of-cycle community grants assistance	\$1,300.00
Jack Matthew	Out-of-cycle community grants assistance	\$1,399.64
Serai Yoelu	Funeral donation	\$338.40
<b>Total</b>		<b>\$25,033.95</b>

Table 3: Saibai Community Grants



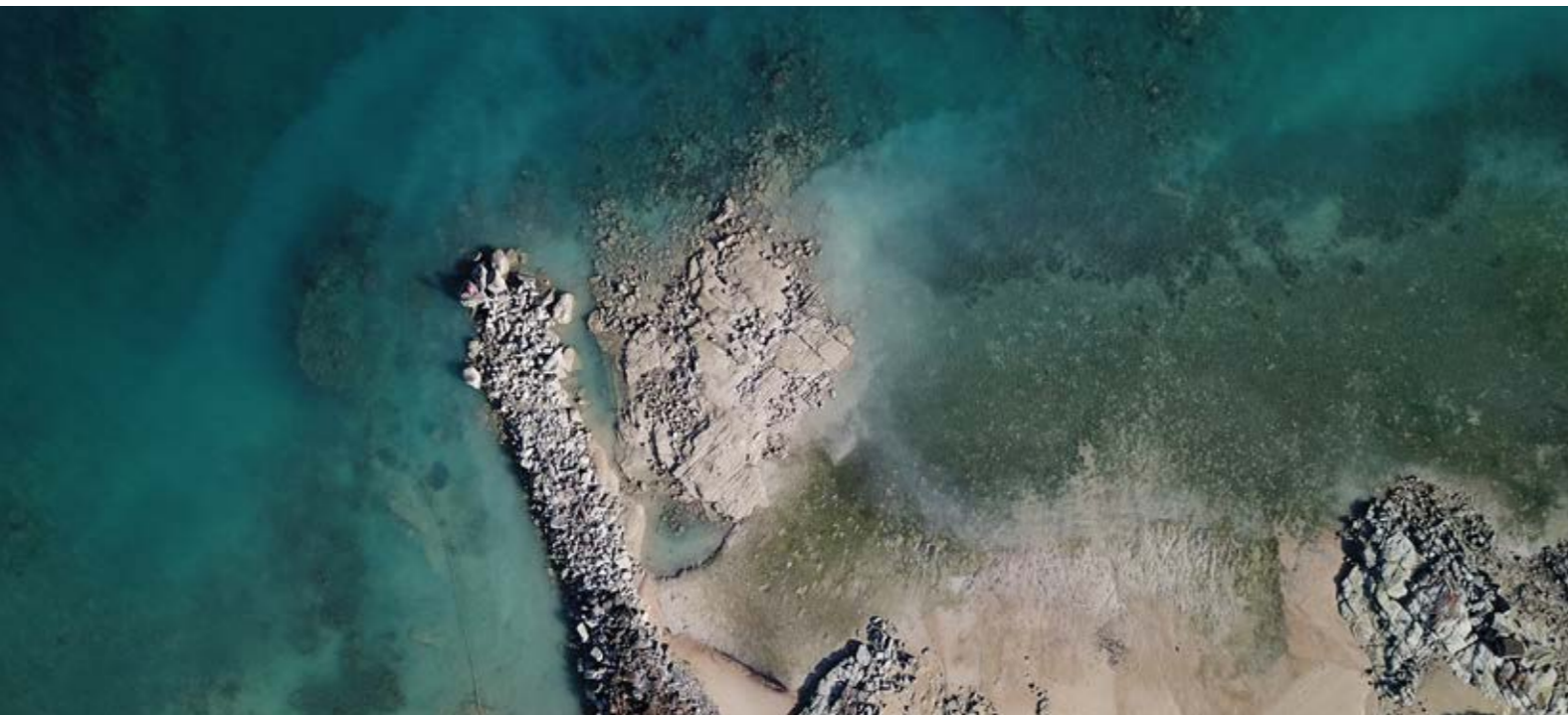
# Community Engagement

DIVISION 4 - MABUIAG		
Applicant	Purpose of Grant or Donation	Amount
Larissa Bani	Funeral travel assistance	\$3,624.00
Goemu Bau Raiders	Dan Ropeyarn Cup	\$5,993.46
Mabuygiw Garkaziw Kupay TSI Corporation	Dabangay Cultural Heritage Management Plan	\$1,000.00
Bau Au Stingers	Dan Ropeyarn Cup	\$4,890.00
Diane Sabatino	Funeral Donation	\$299.48
Councillor Keith Fell	Councillor Kabay Tamu's request for financial support to host the Zenadth Kes Volleyball carnival on Warraber Island	\$ 500.00
Mabuiag Junior Rugby League Committee	Junior Rugby League Development Camp	\$3,500.00
Councillor Keith Fell	Funeral donation towards sorry business on Boigu Island	\$500.00
Councillor Keith Fell	Poruma Mui Kuzi Touch Football Team	\$ 500.00
Mabuygiw Garkaziw Kupay TSI Corporation	Mabuiag Community Bus and Mowing Service	\$1,850.00
Marcella Babia	Funeral donation	\$2,343.06
	<b>Total</b>	<b>\$25,000.00</b>

Table 4: Mabuiag Community Grants

DIVISION 5 - BADU		
Applicant	Purpose of Grant or Donation	Amount
Brenda Nona	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Anaclita Ahmat	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Denna Nona	Denna Nona - Inaugural Under 17's NQ Sistas Rugby League Trials (Travel)	\$723.00
Jesaray Nona	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Mulga Football Team	QLD Murri Rugby League Carnival	\$5,000.00
Aragun Warriors	Gordonvale All Blacks Rugby League Carnival	\$3,000.00
Louisa Ahmat	Daughter's Air Force Graduation	\$930.00
Geiza Stow/Josephine Ahmat	Funeral donation	\$2,500.00
Kayin Koasals	Dan Ropeyarn Cup	\$998.40
Aragun Warriors	Mackay All Blacks Rugby League Carnival	\$1,000.00
Courtney Morseu	Tagai Secondary Graduation	\$500.00
Elsie Nona	U12's Girls Rugby League State Championship	\$1,215.35
Brenda Nona	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Anaclita Ahmat	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Denna Nona	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Jesaray Nona	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Josephine Ahmat	Funeral donation	\$1,245.44
Naizel Enosa	Funeral donation	\$1,221.25
May Ahmat	Badu Year 6 Graduation	\$545.11
Kulpiyam	Youth and Sports Inc.	\$644.00
Dhahdin Geai Warriors	Island of Origin 2024	\$882.00
	<b>Total</b>	<b>\$24,999.71</b>

Table 5: Badu Community Grants



# Community Engagement

DIVISION 6 - ARKAI		
Applicant	Purpose of Grant or Donation	Amount
Louise Manas	Funeral travel assistance	\$4,474.95
Jeanon Bosun	Funeral donation	\$2,498.26
Jean Tamwoy	Funeral travel assistance	\$700.00
Councillor Lama Trinkoon	Funeral donation towards sorry business on Badu Island	\$999.99
Councillor Lama Trinkoon	Funeral donation towards sorry business on Saibai Island	\$500.00
Councillor Iona Manas	Funeral donation towards sorry business on Boigu Island	\$1,000.00
Councillor Iona Manas	Councillor John Levi's request for funeral travel assistance for St Pauls, Moa Island	\$1,000.00
Arkai Sisters	Football Team – 2024 Island of Origin on Badu Island	\$4,890.02
Fred Joe	Funeral travel assistance	\$5,000.00
	<b>Total</b>	<b>\$21,063.02</b>

Table 6: Arkai Community Grants

DIVISION 7 - WUG		
Applicant	Purpose of Grant or Donation	Amount
Lalita-Ann Kris	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Toshina Sailor	Inaugural Under 17's NQ Sistas Rugby League Trials	\$723.00
Lalita-Ann Kris	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Toshina Sailor	Inaugural Under 17's NQ Sistas Rugby League Trials	\$606.54
Kozan Outreach Fellowship Ministry	Call of Assembly Conference on St Paul's	\$4,525.81
Samantha Kris	Year 6 Graduation	\$2,191.57
Alice Namok	Make, Paint, and Sip Workshop	\$1,877.86
Abigail Lui	Funeral travel assistance	\$4,537.06
Toshina Sailor	Funeral travel assistance	\$3,926.00
Eunice Hosea	Funeral travel assistance	\$5,000.00
Petrine Saunders	Funeral travel assistance	\$282.62
	<b>Total</b>	<b>\$25,000.00</b>

Table 7: Wug Community Grants

DIVISION 8 - KIRIRRI		
Applicant	Purpose of Grant or Donation	Amount
Gabriel Pearson	Funeral travel assistance	\$1,440.00
Rita Dorante	Funeral donation	\$4,168.00
Tomisina Ahwang	St Joseph's Day celebration, 05/05/2024	\$1,143.40
Councillor Seriako Dorante	Funeral donation towards sorry business on Boigu Island	\$915.99
Councillor Seriako Dorante	Funeral donation to Councillor John Levi's request for support towards funeral travel assistance application for St Pauls, Moa Island	\$1,000.00
Councillor Seriako Dorante	Funeral donation towards sorry business on Saibai Island	\$1,662.00
Councillor Seriako Dorante	Funeral donation towards sorry business on Mabuia Island	\$2,444.00
	<b>Total</b>	<b>\$12,773.39</b>

Table 8: Kirirri Community Grants

DIVISION 9 - IAMA		
Applicant	Purpose of Grant or Donation	Amount
Rene Baluz	Funeral travel assistance	\$5,000.00
Getano Lui	Funeral donation	\$5,000.00
Milleon Tamu/Josephine David	Funeral travel assistance	\$4,422.00
Nellie Lui	Funeral travel assistance	\$5,000.00
Jimmy Mareko	Funeral travel assistance	\$1,869.00
Councillor Getano Lui Jnr	Councillor Kabay Tamu's request for financial support to host the Zenadth Kes Volleyball carnival on Warraber Island	\$1,000.00
Brancis Baragud	St Johns	\$1,000.00
Brancis Baragud	Coming of the Light	\$700.00
	<b>Total</b>	<b>\$23,991.00</b>

Table 9: Iama Community Grants

# Community Engagement

DIVISION 10 - WARRABER		
Applicant	Purpose of Grant or Donation	Amount
Louise Mari	Tikisha Mari World Challenge in New Zealand	\$2,500.00
Catharine Enosa	Community sorry business	\$1,602.00
Nancy Mari	Kenya Mari World Challenge in New Zealand	\$2,000.00
Romiyah Tamu	James Cook University Lodge	\$2,000.00
Florence Lui	Funeral travel assistance	\$396.00
Patricia Harry	Funeral donation	\$5,000.00
Daniel Billy	Funeral travel assistance	\$384.48
Diane Sabatino	Funeral donation	\$500.00
Donald Billy	Funeral donation	\$5,000.00
Aken Baragud	Funeral travel assistance	\$1,524.00
Annie Mari	Funeral travel assistance	\$2,000.00
Warraber Sporting Association	2024 TSYRSA Zenadth Kes Volleyball Carnival	\$816.12
Helena David	Travel assistance	\$1,000.00
	<b>Total</b>	<b>\$24,906.48</b>

Table 10: Warraber Community Grants

DIVISION 11 - PORUMA		
Applicant	Purpose of Grant or Donation	Amount
Kerriann Noack	Track and Field Trials	\$250.30
Joseph Pearson	Funeral travel assistance	\$867.30
Anthony Faud	Funeral travel assistance	\$1,487.00
Freddie David	Contribution towards costs associated with the Poruma Gospel CD Recording Project	\$2,500.00
Gertie Lowatta	Zenadh Kes Volleyball Carnival	\$7,594.00
Diane Sabatino	Funeral donation	\$500.00
Renee Pearson	Funeral donation	5,000.00
Poruma Community	Funeral donation	\$600.00
Poruma Campus Dance Team	State Schools on Stage Creative Generation in Brisbane	\$2,500.00
Porum Mui Kuzi Touch Football Team	Battle of the Islands Touch Football Carnival	\$1,000.00
	<b>Total</b>	<b>\$22,298.60</b>

Table 11: Poruma Community Grants



# Community Engagement

DIVISION 12 - MASIG		
Applicant	Purpose of Grant or Donation	Amount
Church of The Living God	Spring Church Conference	\$872.56
Masig Thurud Wap	Dan Ropeyarn Cup	\$3,000.00
Dalassa Billy	Funeral travel assistance	\$4,325.43
Pensio Gela (Snr)	Funeral travel assistance	\$1,501.05
Elma Mosby	Funeral travel assistance	\$3,855.00
Councillor Hilda Mosby	Councillor Kabay Tamu's request for financial support to host the Zenadth Kes Volleyball carnival on Warraber Island	\$500.00
Ruth Naawi	Funeral travel assistance	\$1,803.80
Virginia Billy	Funeral travel assistance	\$517.00
Gavin Mosby	Funeral travel assistance	\$578.66
Councillor Hilda Mosby	Funeral donation towards sorry business on Ugar Island	\$1,500.00
Ned Mosby	Funeral travel assistance	\$3,546.60
Councillor Ted Mosby	Funeral donation towards sorry business on Saibai	\$500.00
	<b>Total</b>	<b>\$22,500.10</b>

Table 12: Masig Community Grants

DIVISION 13 - UGAR		
Applicant	Purpose of Grant or Donation	Amount
Bob Modee	Ark of Transfiguration's Church Day	\$2,282.79
Ugar P&C Association	2023 Ugar Graduation	\$1,997.66
Joseph Pau	Funeral donation	\$5,000.00
Councillor Rocky Stephen	Funeral donation	\$499.99
Councillor Rocky Stephen	Councillor Kabay Tamu's request for financial support to host the Zenadth Kes Volleyball carnival on Warraber Island	\$1000.00
Belphine Stephen	2024 Zenadh Kes Vollyball	\$921.04
Councillor Rocky Stephen	Funeral donation	\$10,000
	<b>Total</b>	<b>\$21,701.48</b>

Table 13: Ugar Community Grants

DIVISION 14 - ERUB		
Applicant	Purpose of Grant or Donation	Amount
Maryanne Tamwoy	Funeral travel assistance	\$833.33
Meo Sailor	Funeral travel assistance	\$833.33
Pensio Gela	Funeral travel assistance	\$335.61
Sarah Gela	Funeral travel assistance	\$686.81
Tabane Bustard	Funeral travel assistance	\$1,888.74
Councillor Jimmy Gela	Funeral Donation towards sorry business on Badu Island	\$799.47
Nazareth Thaiday	Funeral travel assistance	\$3,742.89
Georgina Thaiday	Funeral donation	\$2,271.02
Councillor Jimmy Gela	Councillor Kabay Tamu's request for financial support to host the Zenadth Kes Volleyball carnival on Warraber Island	\$1,000.00
John Armitage	ANZAC Day celebrations	\$1,497.89
John Armitage	Funeral donation	\$3,694.89
Councillor Nixon Mye	Funeral Donation towards sorry business Boigu Island	\$1,000.00
John Armitage	Coming of the Light Celebrations	\$1499.7
Nazareth Thaiday	Funeral donation	\$1841.53
	<b>Total</b>	<b>\$21,925.21</b>

Table 14: Erub Community Grants

# Community Engagement

DIVISION 15 - MER		
Applicant	Purpose of Grant or Donation	Amount
St James Anglican Church	Church Day Celebration	\$1,999.61
Rottannah Passi	Funeral travel assistance	\$1,000.00
Leila Passi	Funeral donation	\$5,000.00
Andrew Passi	Local volley and touch competition	\$2,486.20
James Zaro	Funeral donation	\$2,500.00
Ndoro Kaigey	Funeral donation	\$4,995.90
Leah Mosby	Funeral travel assistance	\$599.31
Councillor Aven S. Noah	Funeral donation towards sorry business on Boigu Island	\$300.00
Mer Island Community SYSC	ANZAC Day Celebrations	\$1,000.00
Mer Island Community SYSC	MABO Day Celebrations	\$998.41
Vera Ses	Funeral travel assistance	\$978.00
Sainty Kaigey	Funeral donation	\$2,496.49
	<b>Total</b>	<b>\$24,353.92</b>

Table 15: Mer Community Grants

MAYOR		
Applicant	Purpose of Grant or Donation	Amount
Rowena Johnson	Funeral donation	\$500.00
Dhahdin Geai Warriors Badu Island	2024 Island of Origin	\$8,916.00
Margaret Warusam	Funeral donation	\$1,997.24
Saibai Ladies Volleyball Team	Zenadh Kes Volleyball Carnival Warraber Island	\$1,000.00
	<b>Total</b>	<b>\$12,413.24</b>

Table 16: Mayor's Community Grants

COMMUNITY GIFTS - CEO		
Applicant	Purpose of Grant or Donation	Amount
Rowena Johnson	Funeral donation	\$1,751.61
Rowena Johnson	Funeral travel assistance	\$1,758.89
Tagai State College	OOC-Bursary Awards Night	\$1,000.00
Diane Sabatino	Funeral donation	\$898.42
Roxin Eagles RLFC	2024 Island of Origin on Badu Island	\$6,520.00
Iama Community P&C	Community donation	\$5,000
Muyngu Koekaper	Travel assistance (Community)	\$5,000
	<b>Total</b>	<b>\$21,928.92</b>

Table 17: Community Gifts - CEO



Council's Corporate Plan / Bisnis Plan was adopted in 2019 and sets out a framework to help achieve our vision 'for communities and Council to be autonomous, prosperous, and sustainable', and our mission to improve our communities' liveability in all we do'. Three strategic pillars were identified as essential to achieving these goals: **Pipol / People, Mekem las long / Sustainability, and Pruittpul / Prosperity**. Twelve (12) outcomes were aligned within the strategic pillars to form a robust framework that guides operational objectives.



**Outcome 1:** We preserve cultural heritage, history and place.

**Outcome 2:** Our communities are safe, healthy and active.

**Outcome 3:** We ensure accessibility to community support services.

**Outcome 4:** We are a transparent, open and engaging Council.

**Outcome 5:** We plan effectively for the future of our individual communities and region.

**Outcome 6:** Our communities remain resilient to the effects of climate change and natural disasters.

**Outcome 7:** Our communities are consulted around liveable places, aligned to lifestyle and environmental suitability.

**Outcome 8:** We manage Council affairs responsibly to the benefit of our communities.

**Outcome 9:** We actively reduce our environmental footprint and manage our resources sustainably.

**Outcome 10:** We advocate and foster regional prosperity through enterprise development.

**Outcome 11:** We invest in the retention of key skills within our region.

**Outcome 12:** We bring opportunity to our region and put our culture on the world stage.

A summary of Council's strategic planning and operational performance as we work towards achieving our vision for our communities and Council to be autonomous, prosperous, and sustainable.

This Annual Report includes the fourth year of growing towards the objectives set out in the Corporate Plan / Bisnis Plan 2020-2025. The plan sets out the vision for our communities and Council to be autonomous, prosperous, and sustainable.

The below framework outlines how the Annual Report contributes to Council's wider integrated planning and reporting framework. A summary of Council's performance on the 2023/24 Operational Plan can be found on pages 32 to 37.

Progress towards our vision is coordinated and assessed through our integrated planning and reporting framework. The framework consists of our Corporate Plan / Bisnis Plan, our annual Operational Plan, and our reporting requirements, which sit within and contribute to the wider planning process.

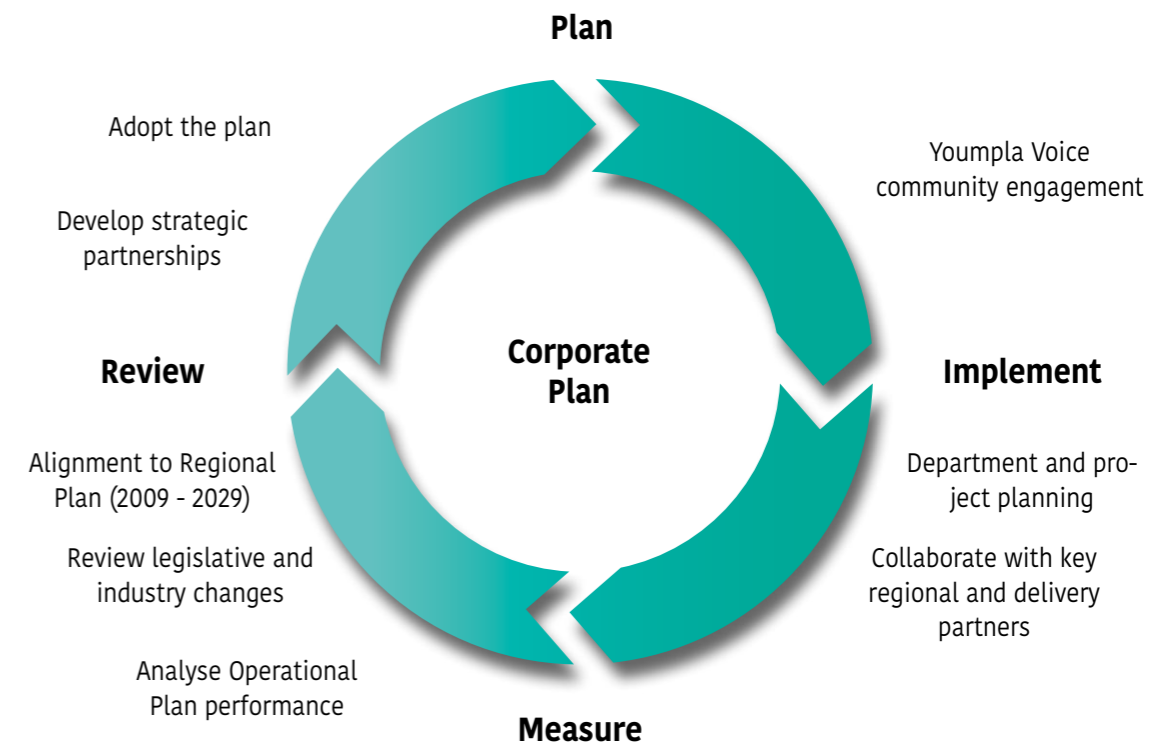





Figure 3: Council's integrated planning framework





# Towards Our Corporate Plan

Council develops key performance indicators as part of the annual Operational Plan. The table below outlines the Operational Plan objectives for the 2023/24 financial year and provides a measure of achievement for each. These objectives are actionable targets that move us closer to our vision for Council and communities.

 Completed project completed	 In progress project continuing	 On hold project paused
---	--	---








 Financial Services			
Objective	Link to Corporate Plan	Targets	Status
Continue focus on financial sustainability projects and plan to optimise measurement and reliable	Mekem las long (Sustainability)	Financial sustainability committee meets as per the terms of reference Financial sustainability initiatives are determined prioritised and monitored	
Continue to streamline Council's budget and financial statement process within legislated time frames	Mekem las long (Sustainability)	Successfully meet Budget Review 23/24 - December 2023 Successfully meet Original Budget 24/25 - June 2024 (July 2024 latest) Statements should be adopted prior to mandated date and be free from material error or misstatement	
Continue migrating modules to Ci Anywhere and implementation of dashboard capability based on approved roadmap	Mekem las long (Sustainability)	Successful migration of modules based on approved roadmap All employees using employee self-services for leave forms	
Deliver end of month continuous improvement program to further drive Council's financial maturity	Mekem las long (Sustainability)	Review and implementation of a standard EOM process within TechOne with automation of processes where possible: - prepayment automated through the AP process - accruals processed via an ETL or other automated process. - balance sheet reconciliation's performed in T1	
Formulate asset management enhancement strategy through implementing the use of the upgraded system organisation wide - training	Mekem las long (Sustainability)	Data cleanse to improve quality of data resulting in more reliable asset management plans	
Deliver Asset Revaluation program (indexation)	Mekem las long (Sustainability)	Audit sign off	

Table 18: Financial Services

 Engineering Services			
Objective	Link to Corporate Plan	Targets	Status
Streetlight defect audit updated, and fee proposal obtained from Ergon to undertake priority rectification works	Pipol (People)	Repair of streetlights to an extent possible within budget constraints	
Carry over - Coastal inundation mitigation: <ul style="list-style-type: none"> <li>Coastal Hazard Adaptation Strategy</li> <li>Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships Master planning</li> </ul>	Mekem las long (Sustainability)	CHAS - 100% completed Seawalls planning and design completed - lama, Masig, Warraber Information linked to Master planning processes	
Various eligible Islands of DRFA Works Program - Road reconstruction works	Mekem las long (Sustainability)	Roadworks completed	
Warraber Island Sewer Pump Station #1 replacement lama water security study - lagoon option Badu and Mabuig Water Network Management Program Badu Reservoir Main Construction Ugar and Dauan water plant office/lab development	Mekem las long (Sustainability)	Additional funding being sought for Warraber pump station Badu/Mabuig water network valving works completed Badu reservoir works - additional funding sourced, design complete, works awarded in July 2024 and in progress Laboratory works complete	
Marine Infrastructure Initiatives Project (make safe works from the Marine Audit Report funded by TSRA \$500K). Scoping and planning for upgrades of marine infrastructures Safety improvements at Masig Aerodrome including replacement of security fencing, and upgrade of helipad Major Marine Projects design and approvals progressed Dauan and Saibai (via \$40m Commonwealth investment)	Mekem las long (Sustainability)	Make safe works and minor capital works at identified jetties and barge ramps completed via TSRA funded program Scoping and planning undertaken for marine infrastructure projects. Ugar Safe Access Dredging Works Feasibility Study Commence design and planning approvals for new jetty projects at Dauan and Saibai via Federal funded commitment Masig aerodrome improvements completed (subject to funding)	
Delivery of coastal defense works at lama, Warraber and Masig	Mekem las long (Sustainability)	All construction delivery works are tracking within funding agreement for the \$40M State and Commonwealth Funding Agreement	
Bowsers operational	Mekem las long (Sustainability)	Fuel dispensed via bowsers and not via drums	

# Towards Our Corporate Plan





 <b>Engineering Services</b>			
Fuel sites operational and compliant.	Mekem las long (Sustainability)	Fuel dispensed via bowsers and not via drums	
<b>Completion of :</b> <ul style="list-style-type: none"> <li><b>Metal Waste Legacy Stockpile Clean-ups at Mer, Erub, Ugar, Saibai and Boigu.</b></li> <li><b>Waste Reduction Campaign (All Divisions).</b></li> <li><b>Warraber Island Resource Recovery Program (transfer station, recycling, composting and removal of waste) Pilot Project.</b></li> <li><b>Printer Ink Cartridge and Battery Recycling Campaign.</b></li> <li><b>Marine Debris (Ghost Nets etc) Program commenced.</b></li> <li><b>Containers for Change Program</b></li> </ul>	Mekem las long (Sustainability)	All Divisions successful metal waste removal Reusable water bottles, coffee cups and shopping bags distributed throughout communities with survey data collected from the community Funding acquired and development of the Warraber Island Resource Recovery Program Pilot commenced Printer ink cartridge and battery drop off point established in all divisional offices Container drop off points established at each Division	
Complete upgrades in accordance with approved budget and approved Asset Management Plan		Fleet Item replacements	
Finalise review and implementation of internal cost allocation	Mekem las long (Sustainability)	Improved fleet replacement program management and forecasting	
Review and implement revised operating model and fleet consolidation/needs review			

Table 19: Engineering Services




 <b>Building Services</b>			
Objective	Link to Corporate Plan	Targets	Status
Timely and effective delivery of Housing Upgrade and Maintenance Programs meeting agreed Key Performance Indicators	Mekem las long (Sustainability)	Successful completion of aged 2023/24 works	
Delivery of capital works programs, working in partnership with other government agencies using joint financial and operational methodologies	Mekem las long (Sustainability)	Completion of W4Q Round 4 25% completion of Housing Investment Program	

Table 20: Building Services

 <b>Community Services</b>			
Objective	Link to Corporate Plan	Targets	Status
Create safe and culturally appropriate spaces to allow for communities and elders to share and write stories	Pipol (People)	Stories recorded, printed, and distributed	
Development and implementation of compliance and enforcement program (Local Laws - Authorised Officers)	Pipol (People)	Compliance with policy and procedures, training and appointment of Authorised officers	
Community Centre Community Health and Wellbeing Action Plan	Pipol (People)	From the Action Plan, Identify 3 Priority issues and development an implementation plan	
Implement outreach IKC First 5 Forever in 4 communities without IKC	Pipol (People)	Implementation of programs with delivery of 1 x box per community	
Support Communities to use existing or create new alternatives for community garden	Pipol (People)	Number of successful alternative gardens implemented	
Community-centric Community Health and Wellbeing Action Plan	Pipol (People)	Number of successful alternative gardens implemented	
Increase consumer consultation to develop robust programs to support Elderly and Disability consumers access to additional support services, to assist them to stay connected in community	Pipol (People)	Implementation of consumer directed programs Reduced admission to residential care and relocation off community	
Investigate funding options for Centres and Council to achieve sustainability Work with the debtor's team to recovery outstanding Child Care fees	Pipol (People)	Reduced operating deficit Reduction in Child Care debt	
Community Consultations to inform Regional Housing Strategy			
Provide awareness of general tenancy agreement for clients to strengthen relationships between TSIRC and communities	Mekem las long (Sustainability)	Delivery of Regional Housing Strategy	
Active involvement with Biosecurity program   Waste Management Strategy   Healthy Housing Working Group to represent and advocate environment and health matters of our Region	Mekem las long (Sustainability)	Monthly reports	

# Towards Our Corporate Plan

Community Services			
Delivery of Environmental Health and Animal Management Program			
In accordance with Service Agreement, enhance delivery of Animal Management Program through consultation with communities and appropriate stakeholder groups to raise awareness and meet compliance	Mekem las long (Sustainability)	6 monthly and 12 monthly performance reports, monthly Council reports	
Implementation of updated administrative processes	Mekem las long (Sustainability)	Improved customer experience	
Improve customer services in our Divisions			

Table 21: Community Services

Corporate Services			
Objective	Link to Corporate Plan	Targets	Status
Carry over - Further develop Council's community information & engagement channels	Pipol (People)	Project funding obtained and digital noticeboard project delivered	
Carry over - Further development of Council's employee Intranet - phase 2 and 3 implementations	Pipol (People)	Further development of Council's Employee Intranet - phase 2 and 3 implementations	
Carry over - Further develop a good risk culture across Council	Mekem las long (Sustainability)	Events Risk Management Framework Risk Management Training. Implement Fraud and Corruption Control Plan	
Carry over - Delivery of Council's Enterprise Development Strategy, identifying key sector opportunities	Pruitpul (Prosperity)	Successful delivery of strategy	
Evolve Council's Enterprise Divestment Strategy (aligned to Enterprise Development Strategy)	Pruitpul (Prosperity)	Finalise Council's Divestment Policy Finalise Council's policy on waiver of licence fees for community organisations and enterprises	
Carry over - 48. Saibai land transfer & Ugar Land Transfer: To facilitate the progression of transfer of Deeds of Grant in Trust from Council to community-based entity that has been fully endorsed by the community to be the trustee	Mekem las long (Sustainability)	Lessons learned workshop held with TSIRC. Council Trustee endorsement of land transfer consultation process	
Carry over - 49. Landing Holding Act (LHA) Katter Lease Resolution (OP)	Mekem las long (Sustainability)	Successful resolution of all outstanding LHA entitlements	

Corporate Services			
Mer Infrastructure and Housing ILUA and Poruma Infrastructure and Housing ILUA	Mekem las long (Sustainability)	Registration of Mer Infrastructure and Housing ILUA and registration of Poruma Infrastructure and Housing LIUA	
Work with Telstra to improve 4g blackspots and poor 4G service throughout the Divisions to assist community members with improved mobile reception and improved performance of TSIRC's 4G Satellite failover solution	Mekem las long (Sustainability)	Speed of connectivity	
Carry over - 48. Continue working with NBN Co. to provide community Wi-Fi to all remaining Divisions. Divisions completed so far are Hammond Island, Masig, Erub and Kubin. This project is based on NBN Co. securing further state and federal funding	Mekem las long (Sustainability)	Completion of community Wi-Fi made available to all divisions by end of FY 2024	
Progress homeownership on TSIRC DOGIT land	Mekem las long (Sustainability)	Update Trustee Policy. Work with DSDSATIP (RILIPO) to progress home-ownership applications Lead home-ownership community consultations in conjunction with DSDSATIP, Department of Resources and DCHDE to refresh and develop community awareness for home ownership options, processes, and mechanisms Liaise with NAB and TSRA for home loan options	
Assist in the effective management of DOGIT Land as a Trustee	Mekem las long (Sustainability)	Update Trustee Policy. Internal working group established to explore options for more effective DOGIT management Research approach by other Trustee local governments Deliver Council Workshop to consider DOGIT accounting and use of DOGIT funds, including reviewing the Reserve Policy and General Reserve Procedure (process for expenditure of DOGIT funds)	
LGAQ Funding available for identified employees. Will be part of the EOC framework	Mekem las long (Sustainability)	Implementation of EOC framework, identifying areas of skill shortages and gaps	
Review of current CA Agreement to commence latter part of 2023	Mekem las long (Sustainability)	Recruitment of People and Wellbeing Officer to assist in this and other operational HR areas	
A recent audit review of WHS by Mindful Risk highlighted Critical areas of safety that need to be addressed across the Torres Strait	Mekem las long (Sustainability)	ReCruitment of WHS Manager Development of WHS committee	

Table 22: Corporate Services



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

Council and its Elected Members continue to fulfil their roles and responsibilities in accordance with legislative requirements. Council is committed to effective, transparent, and accountable governance.

## Role of Council

Local government plays an important role in community governance. As a forum for local decision-making, it helps deliver the Queensland Government priorities locally and regionally.

A local government provides a wide range of services and activities, and for our Council this is even wider and more important than most.

The powers of local governments in Queensland are defined in the Local Government Act 2009 and the Local Government Regulation 2012.

The services Torres Strait Island Regional Council provides include the following:

- Maintenance and construction of local roads and infrastructure
- Provision of water and sewerage
- Provision of waste collection
- Provision of animal management
- Provision of planning services
- Management of local laws
- Provision of community facilities such as community halls and Indigenous Knowledge Centres (IKC)
- Provision of child and aged care
- Provision of postal services
- Provision of Centrelink services
- Provision of fuel and gas
- Social housing management including repairs, maintenance, and new builds

Some of these services differ from your normal local government due to the nature of our location. Often, we are the only organisation in the region able to provide these services.



## Role of Elected Members

Section 12 of the Local Government Act 2009 states that the role of elected members is to:

- represent the current and future interests of residents in the local government area,
- provide high-quality leadership to the region and Council,
- participate in Council meetings, policy development, and decision making,
- ensure that the Council acts responsibly, achieves the goals set out in the Corporate Plan, and adheres to all laws that apply to local governments.

The Mayor and Elected Members perform their roles by attending and participating in Council meetings, engaging with residents, and participating in policy development and decision-making processes. The Mayor has additional responsibilities to those listed above, which include chairing Council meetings, leading and advising Council's Chief Executive Officer, and representing Council at ceremonial or civic functions.

The Mayor and Elected Members are elected democratically by the community to represent the current and future interests of the entire local government area, with each division electing a Councillor and the Mayor elected for the region. One Councillor is elected Deputy Mayor by their fellow Councillors.

The Elected Council conduct monthly Ordinary Meetings to consider and decide on strategic matters regarding Council's local government area and operation. In addition to Ordinary Meetings, Special Meetings are held when required to discuss and decide upon urgent strategic matters.

Council is also the trustee for the Deed of Grant in Trust land. As trustee, Council is responsible for managing and protecting the land for the Islander inhabitants. Separate meetings are held to deal with matters relating to trust land and Council's role as trustee.

# Elected Member Meeting Attendance

## Councillor Meeting Attendance 1 July 2023 – 6 March 2024.

<b>Councillor Phillemon Mosby</b> Mayor	Ordinary meetings	7/9
	Trustee Meetings	8/9
	Special Meetings	2/2
	Strategic Advisory Reference Group (SARG) Meetings (Chair)	2/2
	Standing Committee Meetings	2/10
Division 1 – Boigu <b>Councillor Dimas Toby</b>	Ordinary Meetings	6/9
	Trustee Meetings	7/9
	Special Meetings	2/2
	Governance & Leadership Committee	0/1
	SARG Meetings as Proxy	0/2
Division 2 – Dauan <b>Councillor Torenzo Elisala</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	1/2
	Culture, Arts, Land & Heritage Committee	1/1
	SARG Meetings as Proxy	0/2
Division 3 – Saibai <b>Councillor Conwell Tabuai</b>	Ordinary Meetings	9/9
	Trustee Meetings	8/9
	Special Meetings	1/2
	Economic Growth Committee	4/4
	SARG Meetings as Proxy	0/2
Division 4 – Mabuia <b>Councillor Keith Fell</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	1/2
	Housing and Safe & Healthy Communities Committee (Chair)	2/2
	SARG Meetings	2/2
Division 5 – Badu <b>Councillor Laurie Nona</b> <i>Councillor Laurie Nona resigned from Council effective 27 July 2023</i>	Ordinary Meetings	0/1
	Trustee Meetings	0/1
	Special Meetings	0/0
	Culture, Arts, Land & Heritage Committee	0/0
	SARG Meetings as Proxy	0/0
Division 5 – Badu <b>Councillor Ranetta Wosomo</b> <i>Councillor Ranetta Wosomo was appointed as Councillor on 19 September 2023</i>	Ordinary Meetings	7/7
	Trustee Meetings	7/7
	Special Meetings	2/2
	Culture, Arts, Land & Heritage Committee	1/1
	SARG Meetings	2/2

Division 6 – Arkai <b>Councillor Lama Trinkoon</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	2/2
	Governance & Leadership Committee	1/1
	SARG Meetings as Proxy	0/2
Division 7 – Wug <b>Councillor John Levi</b>	Ordinary meetings	7/9
	Trustee Meetings	7/9
	Special Meetings	1/2
	Housing and Safe & Healthy Communities Committee	2/2
	SARG Meetings as Proxy	0/2
Division 8 – Kirirri <b>Councillor Seriaiko Dorante</b>	Ordinary Meetings	7/9
	Trustee Meetings	7/9
	Special Meetings	1/2
	Climate Change Adaptation & Environment Committee	2/2
	SARG Meetings as Proxy	0/2
Division 9 – Iama <b>Councillor Getano Lui (Jnr) AM</b> <i>Deputy Mayor</i>	Ordinary Meetings	7/9
	Trustee Meetings	7/9
	Special Meetings	1/2
	Governance & Leadership Committee (Chair)	0/1
	SARG Meetings	2/2
Division 10 – Warraber <b>Councillor Kabay Tamu</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	1/2
	Climate Change Adaptation & Environment Committee	0/2
	SARG Meetings as Proxy	0/2
Division 11 – Poruma <b>Councillor Francis Pearson</b>	Ordinary Meetings	9/9
	Trustee Meetings	8/9
	Special Meetings	2/2
	Housing and Safe & Healthy Communities Committee	1/2
	SARG Meetings as Proxy	0/2
Division 12 – Masig <b>Councillor Hilda Mosby</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	0/2
	Climate Change Adaptation & Environment Committee (Chair)	2/2
	SARG Meetings	2/2

# Elected Member Meeting Attendance

Division 13 – Ugar <b>Councillor Rocky Stephen</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	2/2
	Economic Growth Committee (Chair)	4/4
	SARG Meetings	2/2
Division 14 – Erub <b>Councillor Jimmy Gela</b>	Ordinary Meetings	8/9
	Trustee Meetings	8/9
	Special Meetings	2/2
	Economic Growth Committee	4/4
	SARG Meetings as Proxy	0/2
Division 15 – Mer <b>Councillor Aven S. Noah</b>	Ordinary Meetings	0/0
	Trustee Meetings	0/0
	Special Meetings	0/0
	Culture, Arts, Land & Heritage Committee (Chair)	0/0
	SARG Meetings	0/0

Table 23: Councillor meeting attendance 1 July – 6 March 2024

## Councillor Meeting Attendance 16 April to 30 June 2024.

All Councillors attended the Declaration of Office and Post-Election Meeting on Tuesday 16 April 2024 in Cairns.

<b>Councillor Phillemon Mosby Mayor</b>	Ordinary meetings	2/3
	Trustee Meetings	2/3
	Interim Special Committee to Review Council's Standing Committees (Chair)	1/1
Division 1 – Boigu <b>Councillor Dimas Toby</b>	Ordinary Meetings	2/3
	Trustee Meetings	2/3
Division 2 – Dauan <b>Councillor Torenzo Elisala</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 3 – Saibai <b>Councillor Chelsea Aniba</b>	Ordinary Meetings	2/3
	Trustee Meetings	2/3
	Interim Special Committee to Review Council's Standing Committees	1/1

Division 4 – Mabuiag <b>Councillor Keith Fell</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
	Interim Special Committee to Review Council's Standing Committees	1/1
Division 5 – Badu <b>Councillor Ranetta Wosomo Deputy Mayor</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
	Member - Interim Special Committee to Review Council's Standing Committees	1/1
Division 6 – Arkai <b>Councillor Iona Manas</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 7 – Wug <b>Councillor John Levi</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 8 – Kirirri <b>Councillor Seriako Dorante</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 9 – Iama <b>Councillor Aggie Hankin</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
	Interim Special Committee to Review Council's Standing Committees	1/1
Division 10 – Warraber <b>Councillor Kabay Tamu</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
	Interim Special Committee to Review Council's Standing Committees	1/1
Division 11 – Poruma <b>Councillor Francis Pearson</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 12 – Masig <b>Councillor Ted Mosby</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 13 – Ugar <b>Councillor Rocky Stephen</b>	Ordinary Meetings	2/3
	Trustee Meetings	2/3
	Interim Special Committee to Review Council's Standing Committees	1/1
Division 14 – Erub <b>Councillor Nixon Mye</b>	Ordinary Meetings	3/3
	Trustee Meetings	3/3
Division 15 – Mer <b>Councillor Bob Kaigey</b>	Ordinary Meetings	1/3
	Trustee Meetings	1/3
	Interim Special Committee to Review Council's Standing Committees	1/1

Table 24: Councillor meeting attendance 16 April – 30 June 2024

# standing committees

Standing Committees give Councillors the opportunity to work closely on matters of special interest or specialised skill. Each Councillor is a member of one committee and is elected by their peers, with the Mayor sitting on all committees.

The five subject committees meet three to four times a year to discuss and make recommendations on matters within the committee's portfolio. The chairs of these committees, along with the Mayor, form the Strategic Advisory Reference Group (SARG). The SARG committee meets monthly and progress matters dealt with at subject committee level, review draft policies and make recommendations on strategic matters.

## Strategic Advisory Reference Group

The objective of the committee is to provide leadership on the strategic position and direction of Council arising from all external and internal influences and their impacts resulting from various sources including international developments, Government regulations and reforms, and Council policy, procedures, strategy and planning.

**Members:** Mayor Phillemon Mosby (Chair), Councillor Hilda Mosby, Councillor Aven S. Noah, Councillor Rocky Stephen, Councillor Getano Lui (Jnr) AM, and Councillor Keith Fell. Councillor Ranetta Wosomo became a member of the Committee in November 2023 in her capacity as Acting Chairperson of the Culture, Arts, Land and Heritage Committee.

**Executive:** Chief Executive Officer (including all Executive Directors)

During the 2023/24 financial year, the Strategic Advisory Reference Group Committee worked on Council's strategic direction, Council's advocacy priorities as well as other matters referred by the five specialist standing committees.

## Cultural, Arts, Land & Heritage

### This committee has a portfolio including:

- Ailan Kastom
- Cultural heritage
- Language & arts
- Regional events
- Reconciliation Action Plan (RAP)
- Native Title
- Deeds of Grant in Trust
- Land transfer

**Members:** Councillor Aven S. Noah (Chair), Mayor Phillemon Mosby, Councillor Torenzo Elisala, Councillor Laurie Nona, Councillor Ranetta Wosomo (Chair, effective November 2023)

Councillor Ranetta Wosomo was appointed as a councillor for Division 5 on 19 September 2023 following the resignation of Councillor Laurie Nona. Councillor Ranetta Wosomo was subsequently appointed in November 2023 as the Acting Chair of the Committee.

**Executive:** Executive Director Corporate Services

During the 2023/24 financial year, the Committee met once, reviewing such matters as statutory licensing royalties from the Copyright Agency in relation to the Torres Strait Islander Flag and community radio matters.

## Economic Growth

### This committee has a portfolio including:

- Divestment of enterprises
- Regional stimulus projects
- Industry development
- Torres Strait procurement policy
- Connectivity
- Employment and training

**Members:** Councillor Rocky Stephen (Chair), Mayor Phillemon Mosby, Councillor Cornwell Tabuai, Councillor Jimmy Gela

**Executive:** Executive Director Financial Services

During the 2023/24 financial year, the Committee focussed on the development, costing and sourcing of funds to enable a community consultation process to be undertaken in the drafting of Council's Economic Development Strategy. This project proposes to be the first phase that will provide an important evidence base to inform a second phase that aims to develop a comprehensive TSIRC long-term (10-year) Sustainable Economic Development Strategic Action Plan.

The Committee successfully lobbied Council for amendments to the Procurement and Ethical Sourcing Policy in relation to home ownership or Tier 2 (upgrades program) in order to expedite the completion of projects on the ground (i.e. concreting works, ordering/transportation of items, etc.) without having to seek Council approval across each stage of the same project.

The Committee progressed the Ugar and Dauan Access Feasibility Study, including a proposal to develop a business case for alternative and improved methods of transportation options on helicopter and ferry services. This study – including a community consultation process – aims to enhance connectivity and supporting the growth and wellbeing of the Duan and Ugar Island communities.

The Committee also lobbied strongly for a feasibility study into the Hammond Island Ferry service, as well as for ongoing external funding to maintain the existing subsidised service.

## Governance and Leadership

### This committee has a portfolio including:

- Regional Assembly
- Transition Action Plan (TAP)
- Torres Strait Treaty
- Local Government Boundaries

**Members:** Councillor Getano Lui (Jnr) AM (Chair), Mayor Phillemon Mosby, Councillor Lama Trinkoon, Councillor Dimas Toby

**Executive:** Chief Executive Officer

The Committee met in October 2023 to consider an annual delegations update, including updated statutory powers for endorsement of Council delegations to the Chief Executive Officer.

# standing committees

## Housing, and Safe and Healthy Communities

### This committee has a portfolio including:

- Housing
- Water and wastewater
- Access and transport
- Health
- Master planning
- Youth
- Women
- Employment

**Members:** Councillor Keith Fell (Chair), Mayor Phillemon Mosby, Councillor John Levi, Councillor Francis Pearson

**Executive:** Executive Director Community Services

During the 2023/24 financial year, the Committee maintained its focus on all matters within the portfolio.

Operational HF radio coverage across the region remains high on the Committee's radar, as well as animal management issues (including feral animals).

The Committee agreed that it would explore further the need for an audit of Service Providers in the Torres Strait region (Government and Government funded services) to provide clear information to the community about providers, duplication of efforts, service gaps and money spend in the region and surrounding regions.

## Climate Change Adaptation and Environment

### This committee has a portfolio including:

- Torres Strait Climate Change Strategy
- Torres Strait Sea Wall Program
- Torres Strait and North Peninsula Area
- Biosecurity Plan
- Renewable energy productions
- Waste management
- Land & sea management

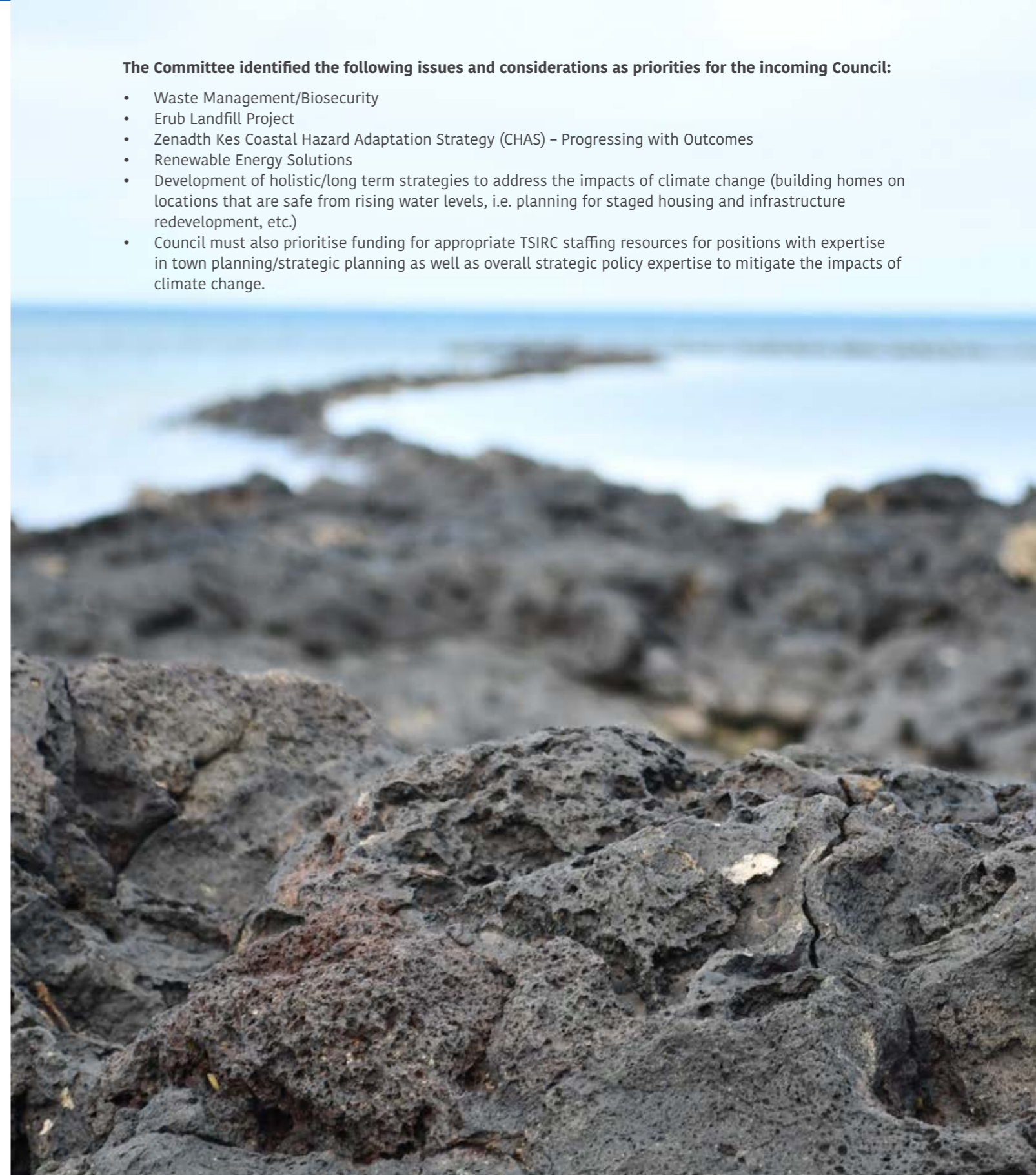
**Members:** Councillor Hilda Mosby (Chair), Mayor Phillemon Mosby, Councillor Kabay Tamu, Councillor Seriako Dorante

**Executive:** Executive Director Engineering Services

During the 2023/24 financial year, the Committee secured Council endorsement for a formal 28-day public review/consultation period for the Coastal Hazard Adaptation Strategy (CHAS) and to make the document publicly available following the consultation period. The CHAS is a collaborative plan blending Indigenous knowledge, youth perspectives, and climate change expertise to ensure that Torres Strait Island communities continue to thrive in harmony with their environment. The Strategy integrates western science and traditional knowledge, so that as our climate changes, our 15 coastal communities remain resilient, safe, confident and ready for coastal hazards such as coastal erosion, storm-tides, and sea-level rise. As such, the Committee agreed that the CHAS report should be a 'living document' that can be adjusted as issues arise.

### The Committee identified the following issues and considerations as priorities for the incoming Council:

- Waste Management/Biosecurity
- Erub Landfill Project
- Zenadth Kes Coastal Hazard Adaptation Strategy (CHAS) – Progressing with Outcomes
- Renewable Energy Solutions
- Development of holistic/long term strategies to address the impacts of climate change (building homes on locations that are safe from rising water levels, i.e. planning for staged housing and infrastructure redevelopment, etc.)
- Council must also prioritise funding for appropriate TSIRC staffing resources for positions with expertise in town planning/strategic planning as well as overall strategic policy expertise to mitigate the impacts of climate change.





# Councillor Remuneration

Each year the Local Government Remuneration Commission sets the remuneration rates for Elected Members across Queensland. Torres Strait Island Regional Council's Elected Members are paid in accordance with the levels set by the Commission.

The remuneration for Elected Members of the Torres Strait Island Regional Council in the 2023/24 financial year was:

- Mayor \$114,801
- Deputy Mayor: \$66,231
- Councillor: \$57,400

The remuneration for Councillors consists of two apportionments: the base rate and a meeting fee.

In 2023/24 the annual base payment was \$38,266.67 and the meeting fee was \$1,594.44 per calendar month (or fortnightly equivalent). The meeting fee is payable for attendance and participation at scheduled meetings of the Council, subject to certification by the Mayor and/or Chief Executive Officer.



The table below shows Councillor allowance (remuneration), travel allowance and provision of a car for the 2023/24 financial year.

Councillor	Allowance (Remuneration)	Travel allowance	Provision of Car	Total
Mayor Phillemon Mosby	\$114,800.92	\$34,809.8	\$14,283.00	<b>\$163,893.72</b>
Div 1 - Councillor Dimas Toby	\$57,400.04	\$5,767.90	\$14,283.00	<b>\$77,450.94</b>
Div 2 - Councillor Torenzo Elisala	\$60,465.52	\$5,847.60	\$14,283.00	<b>\$80,596.12</b>
Div 3 - Councillor Conwell Tabuai	\$43,491.60	\$2,376.90	\$10,877.05	<b>\$56,745.55</b>
Div 3 - Councillor Chelsea Aniba	\$15,380.28	\$3,470.70	\$2,197.38	<b>\$21,048.36</b>
Div 4 - Councillor Keith Fell	\$57,400.07	\$8,088.90	\$14,283.00	<b>\$79,771.97</b>
Div 5 - Councillor Laurie Nona	\$2,628.21	\$-	\$-	<b>\$2,628.21</b>
Div 5 - Councillor Ranetta Wosomo Deputy Mayor	\$48,588.21	\$9,166.90	\$2,746.73	<b>\$60,501.84</b>
Div 6 - Councillor Lama Trinkoon	\$43,491.60	\$2,941.70	\$-	<b>\$46,433.30</b>
Div 6 - Councillor Iona Manas	\$13,908.48	\$3,269.00	\$-	<b>\$16,850.18</b>
Div 7 - Councillor John Levi	\$57,400.08	\$5,391.90	\$14,283.00	<b>\$77,074.98</b>
Div 8 - Councillor Seriako Dorante	\$57,400.08	\$5,002.00	\$14,283.00	<b>\$76,685.08</b>
Div 9 - Councillor Getano Lui (Jnr) AM	\$50,437.53	\$5,788.70	\$10,877.05	<b>\$67,103.28</b>
Div 9 - Councillor Aggie Hankin	\$13,908.48	\$2,648.10	\$-	<b>\$16,556.58</b>
Div 10 - Councillor Kabay Tamu	\$57,400.08	\$7,713.70	\$2,746.73	<b>\$67,860.51</b>
Div 11 - Councillor Francis Pearson	\$54,333.84	\$6,068.50	\$14,283.00	<b>\$74,685.34</b>
Div 12 - Councillor Hilda Mosby	\$43,491.60	\$9,055.60	\$10,877.05	<b>\$63,424.25</b>
Div 12 - Councillor Ted Mosby	\$13,908.48	\$2,904.80	\$2,746.73	<b>\$19,560.01</b>
Div 13 - Councillor Rocky Stephen	\$57,400.08	\$21,535.60	\$-	<b>\$78,935.68</b>
Div 14 - Councillor Jimmy Gela	\$43,491.60	\$2,926.20	\$10,877.05	<b>\$57,294.85</b>
Div 14 - Councillor Nixon Mye	\$13,908.48	\$2,683.90	\$2,746.73	<b>\$19,339.11</b>
Div 15 - Councillor Aven S. Noah	\$43,491.60	\$-	\$10,877.05	<b>\$54,368.65</b>
Div 15 - Councillor Bob Kaigey	\$13,908.48	\$2,290.00	\$2,746.73	<b>\$18,945.21</b>

Table 25: Councillor remuneration by category

NOTE: An additional \$83,544.00 of executive support costs were provided to the Mayor.

# Councillor Expenses

In addition to remuneration, Councillors are entitled to the provision of facilities that enable them to fulfil their duties and responsibilities. Provisions under this entitlement are set out in Council's Councillor Remuneration, Reimbursement and Facilities Provision Policy.

In accordance with the Policy, Elected Members are provided with an office in their respective division, a laptop, a mobile phone for Council use, and meeting and administrative support as required.

Elected Members can hire a car from Council, which can be used for Council and personal business, at a rate of \$25 per week. Councillors are also provided travel and accommodation when travelling for Council business, including travel to attend conferences, workshops, forums, and other relevant meetings. Councillors are covered by Council's insurance policies.

The table below shows Councillor expenses incurred for travel for Council business including accommodation, airfares and car hire during the 2023/24 financial year.

Councillor	Accommodation	Airfares	Car Hire	Other	Total
Mayor Phillemon Mosby	\$49,366.98	\$72,610.55	\$27,567.20	\$ 192.35	\$149,737.08
Div 1 - Councillor Dimas Toby	\$178.18	\$9,323.42	\$3,813.63	\$-	\$13,315.23
Div 2 - Councillor Torenzo Elisala	\$5,249.54	\$14,461.99	\$2,122.72	\$-	\$21,834.25
Div 3 - Councillor Conwell Tabuai	\$2,036.36	\$3,775.24	\$1,177.27	\$-	\$6,988.87
Div 3 - Councillor Chelsea Aniba	\$4,724.62	\$3,411.05	\$2,690.91	\$-	\$10,826.58
Div 4 - Councillor Keith Fell	\$-	\$11,098.43	\$3,220.22	\$ 952.73	\$15,271.38
Div 5 - Councillor Laurie Nona		Nil			\$-
Div 5 - Councillor Ranetta Wosomo Deputy Mayor	\$13,640.35	\$16,748.11	\$1,400.01	\$-	\$31,788.47
Div 6 - Councillor Lama Trinkoon	\$5,483.73	\$4,645.67	\$1,215.89	\$-	\$11,345.29
Div 6 - Councillor Iona Manas	\$2,689.09	\$1,464.66	\$1,081.82	\$-	\$5,235.57
Div 7 - Councillor John Levi	\$6,445.21	\$10,945.28	\$2,631.82	\$-	\$20,022.31
Div 8 - Councillor Seriako Dorante	\$5,877.64	\$4,637.65	\$-	\$ 277.28	\$10,792.58
Div 9 - Councillor Getano Lui (Jnr) AM	\$1,194.00	\$13,760.40	\$4,132.91	\$ 40.91	\$19,128.22
Div 9 - Councillor Aggie Hankin	\$3,559.27	\$3,143.70	\$1,295.46	\$-	\$7,998.43
Div 10 - Councillor Kabay Tamu	\$11,498.00	\$14,107.10	\$2,631.82	\$-	\$28,236.92
Div 11 - Councillor Francis Pearson	\$6,668.85	\$14,457.73	\$2,695.45	\$-	\$23,822.03
Div 12 - Councillor Hilda Mosby	\$-	\$11,235.53	\$3,317.75	\$-	\$14,553.28
Div 12 - Councillor Ted Mosby	\$5,122.59	\$8,973.32	\$1,536.37	\$-	\$15,632.28
Div 13 - Councillor Rocky Stephen	\$12,809.11	\$26,077.72	\$1,540.08	\$-	\$40,426.90
Div 14 - Councillor Jimmy Gela	\$2,924.00	\$7,820.75	\$1,145.45	\$ 138.82	\$12,029.02
Div 14 - Councillor Nixon Mye	\$4,388.20	\$10,200.98	\$-	\$-	\$14,589.19
Div 15 - Councillor Aven S. Noah		Nil			\$-
Div 15 - Councillor Bob Kaigey	\$4,135.32	\$5,476.71	\$486.36	\$-	\$10,098.39

Table 26: Councillor expenses by category



# Councillor Conduct Matters

# Audit Report

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

In accordance with the Councillor conduct framework provided for under Chapter 5A of the Local Government Act 2009 and Section 186(1)(d) to (f) of the Local Government Regulation 2012 there were no Councillor conduct matters recorded in the 2023/24 financial year.

Regulation	Description	Number	Details
LGR s186(1)(i)	The number of decisions made by the local government under section 150AC(1) of the LGA during the financial year	1	The matter referred by Council to the Office of the Independent Assessor on 4 May 2022, (C/22/00177) was resolved by Council on 18 July 2024.

Table 27: Councillor Conduct Matters

# Administrative Action Complaints

**Council is committed to dealing fairly with every administrative action complaint.**

An administrative action complaint is a complaint about action taken or failed to be taken by Council (as defined in section 268 of the Local Government Act 2009).

Council has a clear process in place for resolving administrative action complaints. The process is managed under Council's Complaint Management Policy and Procedure, and Council's Housing Complaint Management Policy.

Regulation	Description	Number
s187	Administrative action complaints carried over from the previous financial year	12
s187(2)(a)i	Administrative action complaints made during 2023/24	16
s187(2)(a)ii	Administrative action complaints resolved during 2023/24	19
s187(2)(a)iii	Administrative action complaints not resolved at close of the financial 2023/24 year	9
s187(2)(b)i	Administrative action complaints not resolved at close of the financial year 2023/24 which were lodged during the previous financial year 2023/24	0

Table 28: Record of administrative action complaints

Council is committed to ensuring its internal and external accountability requirements are met as outlined in the Local Government Act 2009 and Local Government Regulation 2012.

## Audit Committee

Council's Audit Committee meets to monitor, review, and make recommendations for action or improvement to Council.

Council's Audit Committee in 2023/24 consisted of:

- Chairperson: Cam Charlton
- Deputy Chair: Darryl Bell

Elected Members:

- Mayor Phillemon Mosby
- Councillor Keith Fell
- Councillor Chelsea Aniba
- Councillor Bob Kaigey (Proxy)
- Councillor Rocky Stephen (Proxy)
- Councillor Lama Trinkoon (Proxy)
- Councillor Kabay Tamu (Proxy)

The Audit Committee continued to focus on policies and procedures, financial sustainability, and risk and governance.

## Internal Audit

Council's internal audit function provides independent and objective assurance of organisational operations. It brings a systematic and disciplined approach to the evaluation and management of our risk management controls and governance processes. The internal audit function works collaboratively with Council's executive leadership team and management to recommend improvements to systems, processes, work practices, compliance, and business effectiveness. The internal audit function is outsourced to Pacifica Chartered Accountants.

The Internal Audit Plan sets out the objectives for the financial year. The Plan is reviewed annually by Council's executive leadership team and Audit Committee to ensure it continues to align with organisational needs and our Corporate Risk Register.

Council's 2023/24 Internal Audit Plan included the following components:

- Divisional Management Process Review
- Community Grants Review - Process Redesign to minimise cost of CSO (decentralised vs centralised) and Compliance
- Audit issues register review

The commencement and finalisation of some projects was delayed due to internal resourcing.

# Compliance Activities

Council's compliance activities for the 2023/24 financial year in accordance with the legislative requirements set out in the Local Government Act 2009 and Local Government Regulation 2012.

## Compliance with section 23 Public Sector Ethics Act 1994

Council's commitment to Queensland's public sector ethical principles and the local government principles are reflected in our policies and procedures. Our administrative procedures and management practices are drafted in line with the ethical principles, local government principles, and Council's Code of Conduct.

Council's Code of Conduct applies to all employees, Councillors, contractors, consultants, and agents of Council and sets out the expected rights, duties, and obligations of all who are subject to it.

All employees appointed to positions with Council are informed of their rights, duties, and obligations under the Code of Conduct via our induction program.

The induction of new employees includes training on the local government principles set out in section 4(2) of the Local Government Act 2009 and the ethical principles set out in section 4(2) of the Public Sector Ethics Act 1994. Council employees can also access the Code of Conduct on Council's corporate intranet.

## Beneficial enterprises

During the 2023/24 financial year, Council conducted no beneficial enterprises.

## Business activities

Council conducted the following business activities during the 2023/24 financial year: accommodation, building services, childcare services, commercial property rentals and the sale of fuel and gas.

## Significant business activities

During the 2023/24 financial year Council did not undertake any significant business activities.

## Registers kept by Council

Council's registers provide a source of truth for various subject matters and help ensure efficient, effective, and transparent governance processes.

Council kept the following registers during the 2023/24 financial year:

- Assets register
- Beneficial Enterprises
- Cat and Dog register
- Councillor Conduct register
- Delegations registers
- General Complaints Database
- Interests register
- Land Record
- Large Contracts register
- Local Laws register
- Lost and Stolen Property
- Preferred Suppliers
- Pre-qualified Suppliers
- Register of Councillors
- Register of Electoral Gifts
- Register of Fees and Charges
- Register of Gifts
- Right to Information Database
- Road Map and register
- Sole Supplier register.

## Overseas travel

No Councillors or Torres Strait Island Council employees travelled overseas on Council business in the 2023/24 financial year.

## Staff remuneration

Section 201 of the Local Government Act 2009 requires that a local government's annual report state the total remuneration packages payable to senior management. The following table shows the senior management remuneration packages for the 12-month period from 1 July 2023 to 30 June 2024. The remuneration levels shown are on a cash basis and exclude non-monetary benefits, allowances, and superannuation. The total remuneration payable in 2023/24 to senior management was \$1,078,258.82.

Remuneration Package Band	In band
\$ 50,001 - \$150,000	1
\$150,001 - \$250,000	3
\$250,001 - \$350,000	1

Table 29: Executive remuneration package bands

## Particular resolutions

No resolutions were made by Council under section 206(2) of the Local Government regulation in the 2023/24 financial year.

Council's Councillor Remuneration, Reimbursement and Facilities Provision Policy was adopted in June 2024 under section 250(1) of the Local Government regulation.

### Section 206(2)

No resolutions were made by Council under section 206(2) of the Local Government regulation in the 2023/24 financial year.

### Section 250(1)

Council's Councillor Remuneration, Reimbursement and Facilities Provision Policy was adopted in June 2024 under section 250(1) of the Local Government regulation.

## Discretionary funds

During the 2023/24 financial year Councillors were not provided with a budget for discretionary funds.

## Commercial business units

During the 2023/24 financial year Council did not maintain any commercial business units.

## Joint local government activity

During the 2023/24 financial year Council did not undertake any joint local government activity.

## Special rates and charges

During the 2023/24 financial year Council did not take any levy any special rates or charges.

## Invitation to change tender

During the 2023/24 financial year, there was five invitation to change tender under section 228(8) of the Local Government Regulation 2012.

## Concessions for rates and charges

During the 2023/24 financial year Council did not grant any concessions for rates and charges.

## Summary of investigation notices

During the 2023/24 financial year, Council did not receive any Queensland Competition Authority notices of investigation.

## Competitive neutrality complaints

During the 2023/24 financial year, Council did not receive any Queensland Competition Authority recommendations on any competitive neutrality complaints.

# Community Financial Report



The Community Financial Report is a summary of the information contained in Council's General Purpose Financial Statements for the period 1 July 2023 to 30 June 2024 and has been provided to enable community members to obtain an improved understanding of Council's financial performance over the last financial year.

**The report summarises the following:**

- **Statement of Comprehensive Income:** Measures how Council performed in relation to income and expenditure from operations to give a net result.
- **Statement of Financial Position:** Is a snapshot of what we own (our assets) and what we owe (our liabilities) as at the end of the Financial Year, with the difference (our equity) reflecting our net worth.
- **Statement of Changes in Equity:** Summarises changes in our net worth during the year including showing the movements in our retained earnings, reserves and asset revaluation surplus.
- **Statement of Cash Flows:** Shows cash movements that have occurred during the Financial Year. The closing balance reflects how much cash Council had at the end of the Financial Year.
- **Measures of Financial Sustainability:** Provide an indication of our relative sustainability based on the prior year's performance. The nine sustainability indicators have been established by the Department of State Development, Infrastructure, Local Government and Planning to help monitor the long-term sustainability of all Councils across Queensland.

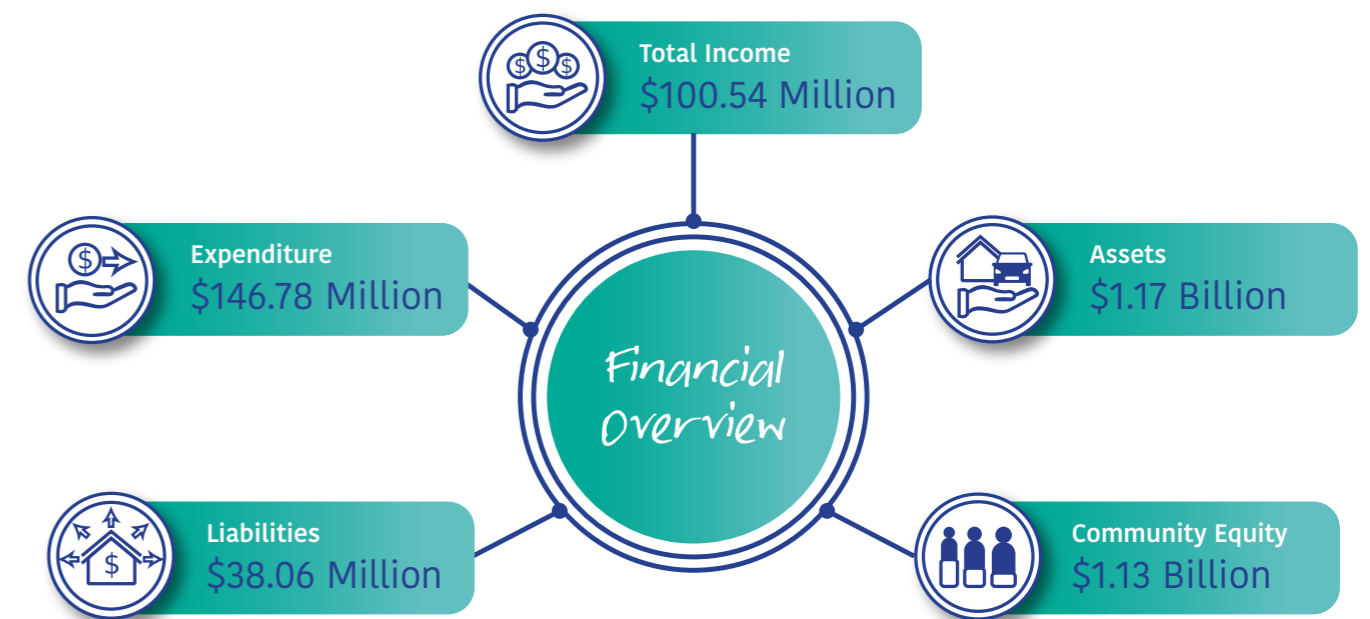


Figure 4: Council's Financial

## Statement of Comprehensive Income

The Statement of Comprehensive Income (often referred to as the Profit and Loss Statement) shows the details of Council's operating and capital income and expenses for a specified reporting period. Income minus expenses result in either a profit or loss amount known as the net result.

A Summarised Statement of Comprehensive Income for the year ended 30 June 2024 is shown in the tables below.

Operating Income	\$ 71,325,119
Less: operating Expenses	\$ 142,410,754
<b>Operating Position</b>	<b>(\$ 71,085,635)</b>
Plus: Capital Income	\$ 29,215,320
Less: Capital Expenses	\$ 4,368,329
<b>Net Result</b>	<b>\$ 46,238,643</b>

Table 30: Statement of Comprehensive Income

## Operating Income

Total operating revenue for the financial year was **\$71.33 million** and this revenue is derived from various sources. The significant majority of Council's revenue is Grants and Contributions that account for **45.02%** of total operating revenue. The following table and graph provide a breakdown of operating revenue categories and the relevant percentage of total revenue for the financial year.

Community levies, rates and charges	\$1,661,595
Fees and charges	\$5,439,538
Sales revenue	\$25,192,420
Grant, subsidies, contributions & donations	\$32,112,697
Interest received	\$1,041,836
Other income	\$1,197,411
Rental income	\$4,679,623
<b>Total Operating Income</b>	<b>\$ 71,325,119</b>

Table 31: Operating Income

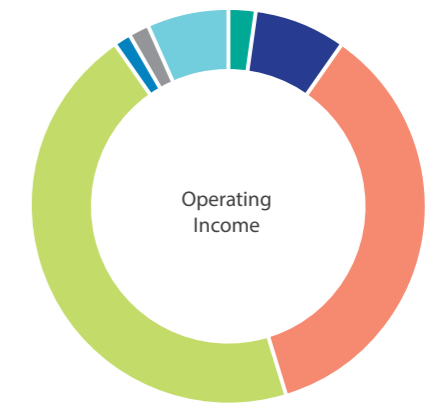


Figure 5: Operating Income

## Operational Expenditure

Total operating expenses of **\$142.41 million** were incurred during the 2023/24 financial year. The largest portion of funds was spent on materials and services and totalled **\$52.05 million or 36.55%** of total operating expenditure. Materials and services expenditure typically includes but is not limited to, administration, project delivery, repairs and maintenance of Council's roads, drainage network, water and wastewater services, social housing and community buildings and various community services. Of the **\$52.05 million** of materials and services, **\$6.44 million** related to the restoration of assets damaged by natural disasters and **\$5.56 million** insurance of which **\$5.24 million** relates to the industrial special risks.

Employee benefits	\$28,938,036
Materials and services	\$52,050,736
Finance costs	\$500,980
Depreciation and amortisation	\$60,921,002
<b>Total Operating Expenditure</b>	<b>\$142,410,754</b>

Table 32: Operating Expenditure

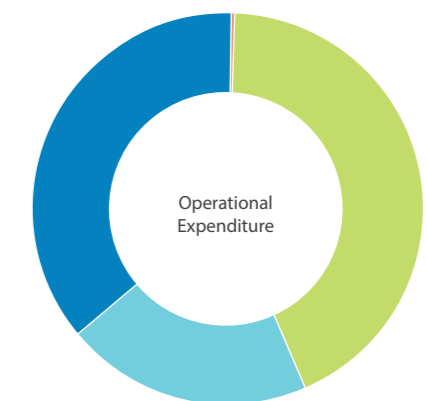
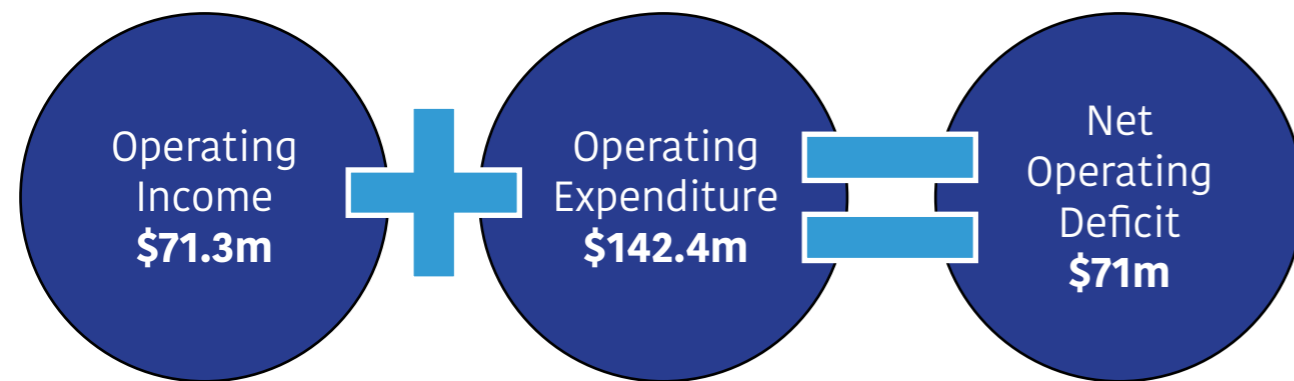


Figure 6: Operational Expenditure



## Operating Result

Council's operating position reflects the organisation's ability to meet its everyday running costs from operating revenue. The net operating position is calculated by taking total operating expenses from total operating revenue and does not include revenue or expenditure amounts for capital projects.



## Capital Works Program

Council manages a very diverse range of infrastructure assets with a total value in excess of **\$1.12B**. These assets cover land, buildings, plant and equipment, and a network of roads, bridges, marine, drainage, waste, water, and sewerage assets. The Council is responsible for the construction, upgrade, and renewal of these assets through its capital works program.

Council's Capital Works Program for 2023-2024 totals **\$30.5M**. The Council will use a combination of Council-sourced funding and grants to fund this program. The following chart provides a breakdown of the proposed capital works by program for the 2023-2024 financial year by asset class.

Water	\$1,465,700
Sewerage	\$363,360
Transport	\$5,634,080
CBD's	\$8,201,610
Other Capital Works	\$14,887,340
<b>Total Capital Expenditure</b>	<b>\$ 30,552,090</b>

Table 33: Capital Works Program

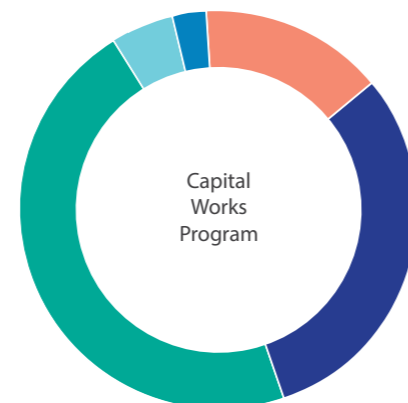


Figure 7: Capital Works Program

## Statement of Financial Position

The Statement of Financial Position (formerly known as the Balance Sheet) provides a 'snapshot' of Council's assets and liabilities at a specified reporting date.

It measures what Council owns (assets) and what Council owes (liabilities). The difference between these two components represents the net wealth (equity) of Council and our community, referred to as Community Equity.

<b>Assets (What Council owns)</b>	
Property, plant and equipment	\$ 1,117,707,797
Cash and cash equivalents	\$ 23,114,679
Lease Receivables	\$ 11,721,231
Receivables	\$ 9,103,178
Contract assets	\$ 8,017,999
Inventories	\$ 415,117
Right of use assets	\$ 578,406
Intangible Assets	\$ 562,433
<b>Total Assets</b>	<b>\$ 1,171,220,841</b>
<b>Less: Liabilities (What Council owes)</b>	
Payables	\$ 11,387,962
Provisions	\$ 12,414,970
Contract liabilities	\$ 13,635,431
Lease liabilities	\$ 621,246
<b>Total Liabilities</b>	<b>\$ 38,059,609</b>
<b>Net community assets – What Council is worth</b>	<b>\$ 1,133,161,232</b>

Table 34: Statement of Financial Position

## Statement of Changes in Equity

The equity in Council's operation, which is commonly referred to as Community Equity, is its net assets derived from the difference between total assets and total liabilities at the end of the financial year. The change in equity reflects the variance in Council's net assets between the start of the financial year (1 July) to the end of the financial year (30 June).

As of 30 June 2024, Total Community Equity was **\$1.13 billion** representing an increase of **\$44.07 million** from the start of the financial year. Community Equity comprises of the following components:

	2024	2023
Asset revaluation surplus	825,699,268	735,386,497
Retained surplus	307,461,964	353,700,607
<b>Total Community Equity</b>	<b>\$1,133,161,232</b>	<b>\$1,089,087,104</b>

Table 35: Statement of Changes in Equity

## Statement of Cash Flows

The Statement of Cash Flows measures the inflow and outflow of cash during the reporting period. The statement is categorised into three groups:

- **Net cash from operating activities:** These are normal day-to-day functions of Council. This would include receipts such as rates, fees and charges, interest received on investments and payments of employee wages, materials and services.
- **Net cash from investing activities:** Including capital grants for the purchase and construction of property, plant and equipment and proceeds from the sale of assets.
- **Net cash from financing activities:** These are repayments of loans, as well as the inflows from new loans drawn down in the year (if any).

<b>Cash and cash equivalent beginning balances</b>	<b>\$36,254,265</b>
Net cash from operating activities	(14,011,584)
Net cash from investing activities	\$1,437,226
Net cash from financing activities:	(634,947)
<b>Cash and cash equivalent closing balances</b>	<b>\$23,044,959</b>

Table 36: Statement of Cash Flows

## Measures of Financial Sustainability

Financial sustainability measures indicate whether Council is operating in a financially sustainable manner. In accordance with section 178 of the Local Government Regulation 2012, and the new Financial Sustainability Framework effective for the financial year ending 30 June 2024, Councils are required to publish the relevant financial sustainability measures.

The target range for the financial ratios is set in accordance with Department of Housing, Local Government, Planning and Public Works, Financial Management (Sustainability) Guideline 2024 Version 1.

Type	Ratio	Rationale	Benchmark	2023-2024	5yr average	Within limits
<b>Financial Capacity</b>	Council Controlled Revenue Ratio	Capacity to generate revenue internally	Contextual	10%	10%	n/a
	Population Growth Ratio	Population growth / decline pressures on council	Contextual	0%	-1%	n/a
<b>Operating Performance</b>	Operating Surplus Ratio *	Holistic overview of council operating performance	Contextual	-100%	-92%	n/a
	Operating Cash Ratio *	Cash operating performance (less depreciation and other non-cash items)	> 0%	-14%	-6%	No
<b>Liquidity</b>	Unrestricted Cash Expense Cover Ratio **	Unrestrained liquidity available to council	> 4 months	1	4	No
<b>Asset Management</b>	Asset Sustainability Ratio *	Capital renewals program performance	> 90%	26%	27%	No
	Asset Consumption Ratio *	Extent to which assets are being consumed	> 60%	47%	51%	No
	Asset Renewal Funding Ratio **	Asset replacement program performance	Commencing 2027/28			
<b>Debt Servicing Capacity</b>	Leverage Ratio *	Ability to pay existing debt	0 – 3 times	0	-0.01	No

Table 37: Measures of Financial Sustainability

\* The target bands for this measure apply to the five-year average result

\*\* The target bands for this measure apply only to the single year result



# compliance checklist

## Background

This checklist is for Queensland Councils governed by the Local Government Act 2009 (LGA) and Local Government Regulation 2012 (LGR).

Requirement	Reference	Page
<b>The annual report must:</b>		
• Contain a list of all the beneficial enterprises that the local government conducted during the financial year	LGA s41	54
• Contain a list of all the business activities that the local government conducted during the financial year	LGA s45(a)	55
• Identify the business activities that are significant business activities	LGA s45(b)	54
• State whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied	LGA s45(c)	55
• State whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.	LGA s45(d)	54
<b>The annual report must state:</b>		
• 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 • If the local government has resolved to allow a councillor to appoint councillor advisors, for each councillor: <ul style="list-style-type: none"> <li>• The number of councillor advisors appointed by the councillor for the year; and</li> <li>• The total remuneration payable to all councillor advisors appointed by the councillor for the year.</li> </ul>	LGA s201(1)(a)&(c)	55
• The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.		
• The number of employees in senior management who are being paid each band of remuneration Each band of remuneration is an increment of \$100,000. • There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report	LGA s201(1)(b)	
<b>The annual report must contain:</b>		
• The general-purpose financial statement for the financial year, audited by the auditor-general	LGR s183(a)	Appendix 1
• The current-year financial sustainability statement for the financial year, audited by the auditor-general	LGR s183(b)	Appendix 1

• The long-term financial sustainability statement for the financial year	LGR s183(c)	Appendix 1
• The auditor-general's audit reports about the general-purpose financial statement and the current year financial sustainability statement	LGR s183(d)	Appendix 1
• The community financial report for the financial year	LGR s184	57-64
• A copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and	LGR s185(a)	55
• A list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense)	LGR s185(b)	55
<b>In relation to councillors, the annual report must contain:</b>		
• The total remuneration, including superannuation contributions, paid to each councillor during the financial year	LGR s186(a)	48-49
• The expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy	LGR s186(b)	50-51
• The number of local government meetings that each councillor attended during the financial year	LGR s186(c)	40-43
• The total number of the following during the financial year:	LGR s186(d)	52
a) orders made under section 150I(2) of the LGA	LGR s186(d)(i)	
b) orders made under section 150IA(2)(b) of the LGA	LGR s186(d)(ii)	
c) orders made under section 150AH(1) of the LGA	LGR s186(d)(iii)	
d) decisions, orders, and recommendations made under section 150AR(1) of the LGA	LGR s186(d)(iv)	
• Each of the following during the financial year:	LGR s186(e)	N/A
a) the name of each councillor for whom a decision, order, or recommendation under section 150I(2), 150IA(2)(b), 150AH(1) or 150 AR(1) of the LGA was made	LGR s186(e)(i)	
b) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors	LGR s186(e)(ii)	
c) a summary of the decision, order or recommendation made for each councillor	LGR s186(e)(iii)	
<b>For councillors, the annual report must also contain the number of each of the following during the financial year:</b>		
• 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	LGR s186(1)(f)(i)	52
• Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	LGR s186(1)(f)(ii)	
• Notices given under section 150R(2) of the LGA	LGR s186(1)(f)(iii)	

Requirement	Reference	Page
• Notices given under section 150S(2)(a) of the LGA	LGR s186(1)(f)(iv)	52
• Occasions information was given under section 150AF(3)(a) of the LGA	LGR s186(1)(f)(v)	
• Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected conduct breach of a councillor	LGR s186(1)(f)(vi)	
• Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach	LGR s186(1)(f)(vii)	
• The total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year	LGR s186(1)(g)	
• For suspected conduct breaches the subject of a referral notice mentioned in paragraph (g) above <ul style="list-style-type: none"> <li>• The total number of suspected conduct breaches; and</li> <li>• The total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA</li> </ul>	LGR s186(1)(h)	
• The number of decisions made by the local government under section 150AG(1) of the LGA during the financial year	LGR s186(1)(i)	
• The number of matters not decided by the end of the financial year under section 150AG(1) of the LGA	LGR s186(1)(j)	
• The average time taken by the local government in making a decision under section 150AG(1) of the LGA	LGR s186(1)(k)	
<b>In relation to administrative action complaints, the annual report for a financial year must contain:</b>		
• A statement about the local government's commitment to dealing fairly with administrative action complaints; and	LGR s187(1)(a)	52
• 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	LGR s187(1)(b)	
• The number of the following during the financial year	LGR s187(2)(a)	
a) administrative action complaints made to the local government;	LGR s187(2)(a)(i)	
b) administrative action complaints resolved by the local government under the complaints management process;	LGR s187(2)(a)(ii)	
c) administrative action complaints not resolved by the local government under the complaints management process; and	LGR s187(2)(a)(iii)	
• 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	LGR s187(2)(b)	

<b>The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:</b>		
• For a councillor - the name of the councillor	LGR s188(1)(a)	54
• For a local government employee – that person's name and position held	LGR s188(1)(b)	
• The destination of the overseas travel	LGR s188(1)(c)	
• The purpose of the overseas travel	LGR s188(1)(d)	
• The cost of the overseas travel	LGR s188(1)(e)	
• The annual report may also contain any other information about the overseas travel the local government considers relevant.	LGR s188(2)	
<b>The annual report for a financial year must contain:</b>		
• A summary of the local government's expenditure for the financial year on grants to community organisations	LGR s189(1)	16-29
• The following information about the local government's discretionary funds	LGR s189(2)	55
a) The total amount budgeted for the financial year as the local government's discretionary funds;	LGR s189(2)(a)	
b) The prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year;	LGR s189(2)(b) LGR s201B(5)	
c) The total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes:	LGR s189(2)(c)	
i. capital works of the local government that are for a community purpose	LGR s189(2)(c)(i)	
ii. other community purposes;	LGR s189(2)(c)(ii)	
d) The amount of discretionary funds budgeted for use by each councillor for the financial year;	LGR s189(2)(d)	
e) If a councillor allocates discretionary funds in the financial year:	LGR s189(2)(e)	
i. the amount allocated; and	LGR s189(2)(e)(i)	
ii. the date the amount was allocated; and	LGR s189(2)(e)(ii)	
iii. the way mentioned in section 202(1) in which the amount was allocated; and	LGR s189(2)(e)(iii)	
iv. if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made; and	LGR s189(2)(e)(iv)	
v. the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.	LGR s189(2)(e)(v)	

Requirement	Reference	Page
<b>The annual report for a financial year must also contain the following information:</b>		
• The chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan	LGR s190(1)(a)	12
• Particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year	LGR s190(1)(b)	32-37
• An annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year:	LGR s190(1)(c)	55
• Information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan	LGR s190(2)(a)	
• Particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects	LGR s190(2)(b)&(c)	
• Particulars of any directions the local government gave the unit	LGR s190(2)(d)	
• Details of any action taken for, and expenditure on, a service, facility, or activity:	LGR s190(1)(d)	55
• Supplied by another local government under an agreement for conducting a joint government activity	LGR s190(1)(d)(i)	
• For which the local government levied special rates or charges for the financial year	LGR s190(1)(d)(ii)	
• The number of invitations to change tenders under section 228(8) of the LGR during the financial year	LGR s190(1)(e)	55
• A list of the registers kept by the local government	LGR s190(1)(f)	54
• A summary of all concessions for rates and charges granted by the local government	LGR s190(1)(g)	55
• The report on the internal audit for the financial year	LGR s190(1)(h)	53
• A summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints	LGR s190(1)(i)	55
• The local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR.	LGR s190(1)(j)	55

Table 38: Compliance Checklist



# References

OBJECT	DESCRIPTION	PAGE REFERENCE
Table 1:	Boigu Community Grants	17
Table 2:	Dauan Community Grants	18
Table 3:	Saibai Community Grants	19
Table 4:	Mabuiag Community Grants	20
Table 5:	Badu Community Grants	21
Table 6:	Arkai Community Grants	22
Table 7:	Wug Community Grants	22
Table 8:	Kirirri Community Grants	23
Table 9:	Iama Community Grants	23
Table 10:	Warraber Community Grants	24
Table 11:	Poruma Community Grants	25
Table 12:	Masig Community Grants	26
Table 13:	Ugar Community Grants	26
Table 14:	Erub Community Grants	27
Table 15:	Mer Community Grants	28
Table 16:	Mayor's Community Grants	29
Table 17:	Community Gifts - CEO	29
Table 18:	Financial Services	32
Table 19:	Engineering Services	33 - 34
Table 20:	Building Services	34
Table 21:	Community Services	36
Table 22:	Corporate Services	37
Table 23:	Councillor meeting attendance 1 July - 6 March 2024	42

OBJECT	DESCRIPTION	PAGE REFERENCE
Table 24:	Councillor meeting attendance 16 April - 30 June 2024	43
Table 25:	Councillor remuneration by category	49
Table 26:	Councillor expenses by category	51
Table 27:	Councillor Conduct Matters	
Table 28:	Record of administrative action complaints	52
Table 29:	Executive remuneration package bands	55
Table 30:	Statement of Comprehensive Income	58
Table 31:	Operating Income	59
Table 32:	Operating Expenditure	59
Table 33:	Capital Works Program	60
Table 34:	Statement of Financial Position	61
Table 35:	Statement of Changes in Equity	62
Table 36:	Statement of Cash Flows	62
Table 37:	Measures of Financial Sustainability	63
Table 38:	Compliance Checklist	64 - 68
Figure 1:	<i>Council's Corporate Structure</i>	13
Figure 2:	<i>Council's Employees</i>	13
Figure 3:	<i>Council's integrated planning framework</i>	31
Figure 4:	<i>Council's Financial</i>	57
Figure 5:	<i>Operational Income</i>	59
Figure 6:	<i>Operational Expenditure</i>	59
Figure 7:	<i>Capital Works Program</i>	60



# Appendix A – Financial Statements

## Torres Strait Island Regional Council Financial Statements For the year ended 30 June 2024

## Torres Strait Island Regional Council Financial statements For the year ended 30 June 2024

### Table of contents

	<b>Page</b>
<b>Financial statements</b>	
Statement of Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
<b>Notes to the financial statements</b>	
Note 1. Information about the financial statements	5
Note 2. Analysis of results by function	6
Note 3. Revenue	8
Note 4. Interest and other income	11
Note 5. Capital expenses	12
Note 6. Employee benefits	12
Note 7. Materials and services	13
Note 8. Finance costs	13
Note 9. Cash and cash equivalents	14
Note 10. Receivables	15
Note 11. Property, plant and equipment	17
Note 12. Intangible assets	25
Note 13. Contract balances	25
Note 14. Leases	26
Note 15. Payables	28
Note 16. Provisions	29
Note 17. Commitments for expenditure	30
Note 18. Contingent liabilities	30
Note 19. Superannuation	32
Note 20. Reconciliation of net result for the year to net cash inflow (outflow) from operating activities	33
Note 21. Events after the reporting period	34
Note 22. Financial instruments and financial risk management	34
Note 23. Transactions with related parties	36
<b>Certification of the financial statements</b>	
Management Certificate	40
Independent Auditor's Report	41
<b>Financial sustainability</b>	
Current Year Financial Sustainability Statement	44
Certificate of Accuracy for the Current Year Financial Sustainability Statement	45
Independent Auditor's Report on the Current Year Financial Sustainability Statement	46
Current Year Financial Sustainability Statement - Contextual Ratios	49
Certificate of Accuracy for the Current Year Financial Sustainability Statement - Contextual Ratios	50
Unaudited Long-Term Financial Sustainability Statement	51
Certificate of Accuracy for the Long-Term Financial Sustainability Statement	52

**Torres Strait Island Regional Council**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Community levies, rates and charges	3(a)	1,661,595	1,832,135
Fees and charges	3(b)	5,439,538	4,653,766
Sales revenue	3(c)	25,192,420	14,193,050
Grants, subsidies, contributions and donations	3(d)	32,112,697	37,291,208
<b>Total recurrent revenue</b>		<u>64,406,250</u>	<u>57,970,159</u>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	3(d)	29,215,320	27,001,367
<b>Total capital revenue</b>		<u>29,215,320</u>	<u>27,001,367</u>
Interest received	4(a)	1,041,836	661,744
Other income	4(b)	1,197,411	2,537,583
Rental income	4(c)	4,679,623	4,764,401
<b>Total income</b>		<u>100,540,440</u>	<u>92,935,255</u>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee benefits	6	(28,938,036)	(26,970,757)
Materials and services	7	(52,050,736)	(39,846,668)
Finance costs	8	(500,980)	(489,365)
Depreciation and amortisation			
Property, plant and equipment	11	(60,318,428)	(53,460,277)
Right of use assets	14	(602,574)	(619,836)
<b>Total recurrent expenses</b>		<u>(142,410,754)</u>	<u>(121,386,904)</u>
<b>Capital expenses</b>	5	(4,368,329)	(15,455,071)
<b>Total expenses</b>		<u>(146,779,083)</u>	<u>(136,841,975)</u>
<b>Net result</b>		<u>(46,238,643)</u>	<u>(43,906,720)</u>
<b>Other comprehensive income</b>			
Increase in asset revaluation surplus	11	82,786,371	109,757,644
<b>Total other comprehensive income for the year</b>		<u>82,786,371</u>	<u>109,757,644</u>
<b>Total comprehensive income for the year</b>		<u>36,547,728</u>	<u>65,850,924</u>

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

**Torres Strait Island Regional Council**  
**Statement of Financial Position**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Current assets</b>			
Cash and cash equivalents	9	23,044,959	36,254,265
Short term deposit		69,720	66,774
Receivables	10	9,103,178	5,437,069
Inventories		415,117	411,754
Contract assets	13	8,017,999	5,319,290
Lease receivables	14	500,482	534,849
<b>Total current assets</b>		<u>41,151,456</u>	<u>48,024,001</u>
<b>Non-current assets</b>			
Lease receivables	14	11,220,749	11,233,247
Property, plant and equipment	11	1,117,707,797	1,062,073,243
Intangible assets	12	562,433	-
Right of use assets	14	578,406	1,180,980
<b>Total non-current assets</b>		<u>1,130,069,385</u>	<u>1,074,487,470</u>
<b>Total assets</b>		<u>1,171,220,841</u>	<u>1,122,511,471</u>
<b>Current liabilities</b>			
Payables	15	11,387,962	7,767,117
Provisions	16	4,020,294	3,783,663
Contract liabilities	13	13,635,431	12,491,846
Lease liabilities	14	621,246	616,466
<b>Total current liabilities</b>		<u>29,664,933</u>	<u>24,659,092</u>
<b>Non-current liabilities</b>			
Provisions	16	8,394,676	8,144,029
Lease liabilities	14	-	621,246
<b>Total non-current liabilities</b>		<u>8,394,676</u>	<u>8,765,275</u>
<b>Total liabilities</b>		<u>38,059,609</u>	<u>33,424,367</u>
<b>Net community assets</b>		<u>1,133,161,232</u>	<u>1,089,087,104</u>
<b>Community equity</b>			
Asset revaluation surplus	11	825,699,268	735,386,497
Retained surplus		307,461,964	353,700,607
<b>Total community equity</b>		<u>1,133,161,232</u>	<u>1,089,087,104</u>

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

**Torres Strait Island Regional Council**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2024**

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
<b>Balance as at 1 July 2023</b>	735,386,497	353,700,607	1,089,087,104
Adjustment for assets found not on asset register	7,526,400	-	7,526,400
<b>Restated Balance as at 1 July 2023</b>	<u>742,912,897</u>	<u>353,700,607</u>	<u>1,096,613,504</u>
Net result	-	(46,238,643)	(46,238,643)
Increase in asset revaluation surplus	82,786,371	-	82,786,371
<b>Total comprehensive income for the year</b>	<u>82,786,371</u>	<u>(46,238,643)</u>	<u>36,547,728</u>
<b>Balance as at 30 June 2024</b>	<u>825,699,268</u>	<u>307,461,964</u>	<u>1,133,161,232</u>
<b>Balance as at 1 July 2022</b>	625,628,853	397,607,327	1,023,236,180
Net result	-	(43,906,720)	(43,906,720)
Other comprehensive income for the year	109,757,644	-	109,757,644
Increase in asset revaluation surplus	109,757,644	-	109,757,644
<b>Total comprehensive income for the year</b>	<u>109,757,644</u>	<u>(43,906,720)</u>	<u>65,850,924</u>
<b>Balance as at 30 June 2023</b>	<u>735,386,497</u>	<u>353,700,607</u>	<u>1,089,087,104</u>

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

**Torres Strait Island Regional Council**  
**Statement of Cash Flows**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		34,198,434	29,010,724
Payments to suppliers and employees		<u>(76,951,472)</u>	<u>(67,044,575)</u>
		(42,753,038)	(38,033,851)
Interest received		1,003,496	627,415
Recurrent grants and contributions		<u>27,737,958</u>	<u>38,037,950</u>
<b>Net cash inflow (outflow) from operating activities</b>	20	<u>(14,011,584)</u>	<u>631,514</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(30,846,805)	(28,947,794)
Proceeds from sale of property, plant and equipment		41,114	-
Proceeds from insurance claims		-	634,380
Finance lease receipts		534,849	399,599
Capital grants, subsidies, contributions and donations		<u>31,708,068</u>	<u>30,921,936</u>
<b>Net cash inflow (outflow) from investing activities</b>		1,437,226	3,008,121
<b>Cash flows from financing activities</b>			
Repayment of borrowings		-	-
Repayments made on leases (principal only)		<u>(634,947)</u>	<u>(652,501)</u>
<b>Net cash inflow (outflow) from financing activities</b>		<u>(634,947)</u>	<u>(652,501)</u>
<b>Net increase (decrease) in cash and cash equivalents held</b>		(13,209,306)	2,987,133
<b>Cash and cash equivalents at the beginning of the financial year</b>		36,254,265	33,267,132
<b>Cash and cash equivalents at the end of the financial year</b>	9	<u>23,044,959</u>	<u>36,254,265</u>

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

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**1 Information about the financial statements**

**1.A Basis of preparation**

The Torres Strait Island Regional Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2023 to 30 June 2024 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment. The Council uses the Australian dollar as its functional currency, its presentation currency and rounds to the nearest dollar.

The income of local government and public authorities is exempt from income tax. However Council is subject to Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

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.

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

**1.B Date of authorisation**

The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

**1.C New and revised Accounting Standards adopted during the year**

Council has adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2023. The standards did not have a material impact on reported position, performance and cash flows of Council. The adoption of the revisions to AASB 101 *Presentation of Financial Statements* resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

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

**1.D Standards issued by the AASB not yet effective**

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024. These standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for Council then further information has been provided in this note.

No standard issued by the AASB which is not yet effective is expected to have a material impact for Council.

**1.E Critical accounting judgements and key sources of estimation uncertainty**

Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

- Revenue recognition - Note 3
- Expected Credit Losses (ECL) - Note 10
- Valuation and depreciation of property, plant and equipment - Note 11
- Finance Leases - Note 13
- Provisions - Note 15
- Contingent liabilities - Note 17

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**2 Analysis of results by function**

**(a) Components of Council functions**

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

**Executive Services**

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, executive administration and internal audit.

**Health and Community Services**

The objective of the Health and Community Services function is to develop, manage and deliver community and public health services that meet the needs of all sectors of the community. The core functions includes community services, housing services, environmental health services, health and wellbeing services and divisional administrative services.

**Engineering Services**

Engineering Services provides a high level of services in integrated infrastructure management which ensures environmental protection and meets community expectations. The outcomes achieved by Engineering Services are linked with Council's commitment to public health, transport, water and wastewater infrastructure. The core functions include water services, wastewater services, civil works services, and waste services..

**Building Services**

The objective of the Building Services function is to provide repairs and maintenance on social housing and new construction on behalf of the State and Federal Government.

**Corporate Services**

Corporate Services is responsible for the provision of Council-wide services. The core functions include legal services, governance, strategic (corporate) planning, human resources, WH&S, information technology services, corporate risk and insurance, media, engagement and advocacy, enterprise development and fuel and fleet.

**Financial Services**

Financial Services provides professional financial management and advisory services to Council. The core functions include financial accounting, management accounting, procurement and strategic asset management services.



**Torres Strait Island Regional Council  
Notes to the financial statements  
For the year ended 30 June 2024**

**2 Analysis of results by function (continued)**

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

Year ended 30 June 2024

Functions	Gross program income			Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net result	Assets
	Recurrent	Other	Capital Grants		Recurrent	Capital					
Executive Services	90,000	-	-	90,000	3,713,127	-	212,112	3,925,238	(3,623,127)	(3,635,238)	3,242,977
Health and Community Services	5,975,925	9,432,027	8,778,793	24,186,645	44,487,159	-	4,061,363	48,548,522	(29,079,307)	(24,361,876)	363,323,458
Engineering Services	9,574,482	5,982,243	17,756,514	33,313,240	57,749,431	(41,114)	1,013,546	58,721,863	(42,192,705)	(25,408,624)	641,030,469
Building Services	-	21,946,221	1,069,579	23,015,800	19,702,608	-	(1,561,879)	18,140,729	2,243,613	4,875,071	-
Corporate Services	(13,116)	48,420	140,044	175,347	6,105,158	-	(95,778)	6,009,380	(6,069,855)	(5,834,033)	3,141,375
Financial Services	16,485,506	1,803,511	1,470,390	19,759,407	10,653,271	4,409,443	(3,629,363)	11,433,351	7,635,746	8,326,056	160,482,561
Total Council	32,112,897	39,212,422	29,215,320	100,540,639	142,410,754	4,368,329	-	146,779,083	(71,085,635)	(46,238,643)	1,171,220,841

Year ended 30 June 2023

Functions	Gross program income			Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net result	Assets
	Recurrent	Other	Capital Grants		Recurrent	Capital					
Executive Services	646,200	-	-	646,200	3,517,900	-	149,164	3,667,064	(2,871,700)	(3,020,864)	2,870,804
Health and Community Services	3,356,194	9,248,590	7,064,883	19,669,667	39,541,378	-	4,695,878	44,237,256	(28,936,594)	(24,567,589)	344,140,304
Engineering Services	7,109,130	6,174,896	16,745,656	30,027,681	51,301,432	-	186,240	51,487,672	(38,017,406)	(21,459,990)	613,177,902
Building Services	-	11,026,776	1,645,683	12,672,459	12,503,391	-	(441,046)	12,062,345	(1,476,615)	610,114	-
Corporate Services	80,000	166,609	-	246,609	5,061,000	-	(106,255)	4,954,745	(4,814,390)	(4,708,136)	3,361,731
Financial Services	26,099,684	2,025,807	1,547,146	29,672,636	9,461,804	15,455,070	(4,483,982)	20,432,892	16,663,686	9,239,744	158,960,729
Total Council	37,291,208	28,642,679	27,001,367	92,935,254	121,386,904	15,455,070	-	136,841,974	(55,453,018)	(43,906,721)	1,122,511,471

**Torres Strait Island Regional Council  
Notes to the financial statements  
For the year ended 30 June 2024**

**3 Revenue**

**(a) Community levies, rates and charges**

Community levies, rates and annual charges are recognised as revenue when Council obtains control over the assets comprising these receipts which is 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.

	2024 \$	2023 \$
Water charges commercial	365,291	484,074
Sewerage charges commercial	1,007,678	1,029,312
Garbage charges commercial	207,220	242,968
Rates from 40 year leases	81,406	75,781
	<u>1,661,595</u>	<u>1,832,135</u>

**(b) Fees and charges**

Council provides a range of goods and services to the community and other third parties for a fee. These fees are set in a fees and charges register adopted by Council at the annual budget meeting. Revenue arising from fees and charges is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods or 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 prior to or at the point of provision of the service. There is no material obligation for Council in relation to refunds or returns.

	2024 \$	2023 \$
Airport landing fees	466,867	448,653
Commercial property lease and licence fees	2,762,693	2,410,432
Maritime fees	2,050,141	1,612,588
Hire of Council buildings	116,392	94,948
Other fees and charges	43,445	87,145
	<u>5,439,538</u>	<u>4,653,766</u>

**Timing of revenue recognition for fees and charges**

	2024		2023	
	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time
Fees and charges	<u>2,762,693</u>	<u>2,676,845</u>	<u>2,410,432</u>	<u>2,243,334</u>
	<u>2,762,693</u>	<u>2,676,845</u>	<u>2,410,432</u>	<u>2,243,334</u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**3 Revenue (continued)**

**(c) Sales revenue**

Revenue from contract and recoverable works generally comprises a recoupment of material costs together with an hourly charge for the use of equipment and employees. Contract revenue from repairs and maintenance is recognised at the point in time when works are signed off as completed and only recorded as a contract asset once this performance obligation is met.

Contract revenue and associated costs in relation to upgrades, are recognised by reference to the stage of completion of the contract and the total revenue budget. Where consideration is received for the service in advance it is included in contract liabilities and is recognised as revenue in the period when the service is performed.

	2024 \$	2023 \$
Contract and recoverable works	21,834,745	11,002,144
Plant and equipment hire	128,591	112,637
Childcare services	106,675	113,085
Accommodation	1,067,710	954,705
Sale of fuel and gas	1,758,663	1,740,998
Sale of powercards	296,035	269,481
	<u>25,192,420</u>	<u>14,193,050</u>

**Timing of revenue recognition for sales**

	2024		2023	
	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time
Sales revenue	<u>23,137,721</u>	<u>2,054,698</u>	<u>12,182,571</u>	<u>2,010,479</u>
	23,137,721	2,054,698	12,182,571	2,010,479

**(d) Grants, subsidies, contributions and donations**

*Grant income under AASB 15*

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

The performance obligations vary in each agreement and can include items such as travel and positions for specific purposes. 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. Within grant agreements there may be performance obligations where control transfers at a point in time and others where there is continuous transfer of control over the life of the contract.

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

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**3 Revenue (continued)**

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

*Grant income under AASB 1058*

Assets arising from grants in the scope of AASB 1058 are recognised at the fair value when the assets are 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 remaining asset value at the time that the asset is received.

*Capital grants*

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which are enforceable are recognised as revenue 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*

When 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 assets since there are no performance obligations.

	2024 \$	2023 \$
<b>Operating</b>		
General purpose grants	610,755	18,761,597
State Government subsidies and grants	27,783,994	17,510,947
Commonwealth Government subsidies and grants	3,717,948	1,018,664
	<u>32,112,697</u>	<u>37,291,208</u>

In June 2023, Council received an amount of \$15,357,943 equating to 96% of the 2023-24 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised upon receipt in the 2022-23 financial year. In the 2023-24 financial year, Council did not receive any such advance grant funding and as such, there is a decrease in Council's revenue.

**Capital**

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

State Government subsidies and grants	21,420,296	26,137,973
Commonwealth Government subsidies and grants	7,735,024	515,570
Contributed assets	60,000	347,824
	<u>29,215,320</u>	<u>27,001,367</u>

**Torres Strait Island Regional Council**  
Notes to the financial statements  
For the year ended 30 June 2024

**3 Revenue (continued)**

Timing of revenue recognition for grants, subsidies, contributions and donations

	2024		2023	
	Revenue recognised over time \$	Revenue recognised at a point in time \$	Revenue recognised over time \$	Revenue recognised at a point in time
Grants and subsidies	42,874,945	18,393,072	34,620,487	29,324,264
Contributions	-	60,000	-	347,824
	<u>42,874,945</u>	<u>18,453,072</u>	<u>34,620,487</u>	<u>29,672,088</u>

**4 Interest and other income**

Note 2024 2023  
\$ \$

**(a) Interest income**

Interest from financial institutions	1,041,836	661,744
	<u>1,041,836</u>	<u>661,744</u>

**(b) Other income**

Other income is recognised on receipt. Gains on the revaluation of finance leases and refuse restoration are non-cash adjustments.

Insurance claims received	119,348	19,701
Gain/(loss) on revaluation of finance leases	14 487,985	1,242,662
Commission income	527,282	521,155
Other revenue	62,796	334,440
Gain on refuse restoration	16 -	419,625
	<u>1,197,411</u>	<u>2,537,583</u>

**(c) Rental income**

Rental revenue from community housing is recognised as income periodically in advance each fortnight.

Residential property rental income	4,679,623	4,764,401
	<u>4,679,623</u>	<u>4,764,401</u>

Council currently holds a social welfare housing portfolio and these buildings are held to meet service delivery objectives, rather than to earn rental income or for capital appreciation purposes.

As the buildings held by Council do not meet the definition of investment property, these buildings are accounted for in accordance with AASB 116 *Property, Plant and Equipment*.

**Torres Strait Island Regional Council**  
Notes to the financial statements  
For the year ended 30 June 2024

**5 Capital expenses**

Note 2024 2023

**Loss on disposal of non-current assets**

Book value of property, plant and equipment disposed	4,409,443	8,114,489
Add: Other costs of disposal	-	467,700
Less: Proceeds from the sale of property, plant and equipment	(41,114)	-
Less: Proceeds from insurance claims	-	(634,380)
	<u>4,368,329</u>	<u>7,947,809</u>

**Loss on disposal of registered Land Holding Act leases**

Book value of property, plant and equipment	-	7,507,262
	<u>-</u>	<u>7,507,262</u>
	<u>4,368,329</u>	<u>15,455,071</u>

**6 Employee benefits**

Staff wages and salaries	21,044,991	19,811,486
Councillors' remuneration	1,143,867	1,076,907
Annual, sick and long service leave entitlements	4,096,589	3,866,734
Superannuation	19 2,650,677	2,551,605
	<u>28,936,123</u>	<u>27,306,732</u>
Other employee related expenses	325,931	349,687
	<u>29,262,054</u>	<u>27,656,419</u>
Less: Capitalised employee expenses	(324,018)	(685,662)
	<u>28,938,036</u>	<u>26,970,757</u>

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

	2024 #	2023 #
Total Council employees at the reporting date:		
Elected members	16	16
Administration staff	318	325
Total full time equivalent employees	<u>334</u>	<u>341</u>

**Torres Strait Island Regional Council**  
Notes to the financial statements  
For the year ended 30 June 2024

7 Materials and services	Note	2024 \$	2023 \$
Advertising and marketing		73,236	72,117
Audit services		170,582	182,600
Communications and IT		2,346,356	1,877,648
Consultants		2,297,963	2,266,274
Contractors		8,123,746	8,967,106
Contracts - Infrastructure		6,700,206	1,540,360
Donations paid		345,852	408,706
Freight		1,350,159	1,296,309
Insurance		5,691,262	5,039,377
Legal fees		687,272	330,104
Materials - carpentry, plumbing, electrical		1,061,843	502,807
Motor vehicle expenses		2,581,133	2,747,600
Other materials and services		1,922,486	1,725,288
Power		1,535,783	1,233,027
Powercards, fuel and gas for resale		2,239,728	2,216,711
Rent paid		120,554	145,463
Repairs and maintenance		6,914,018	4,578,565
Repairs and maintenance - electrical		3,009,766	1,271,968
Subscriptions and registrations		151,080	110,289
Supplies and consumables		390,080	429,937
Temporary staff costs		1,259,747	500,986
Travel		3,177,112	2,583,653
Less: Expenses capitalised		(99,228)	(180,226)
		<u>52,050,736</u>	<u>39,846,668</u>

\* Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$186,089 (2022-23: \$182,600)

**8 Finance costs**

Losses on revaluation of finance leases and impairment of receivables are non-cash adjustments.

Bank charges		77,552	76,479
Impairment of receivables		246,623	382,417
Refuse restoration	16	158,324	-
Interest on leases	14	18,481	30,469
		<u>500,980</u>	<u>489,365</u>

**Torres Strait Island Regional Council**  
Notes to the financial statements  
For the year ended 30 June 2024

**9 Cash and cash equivalents**

	Note	2024 \$	2023 \$
Cash at bank		13,673,942	25,256,423
Deposits at call		9,371,017	10,997,842
Balance per Statement of Cash Flows		<u>23,044,959</u>	<u>36,254,265</u>
Less: Externally imposed restrictions on cash		13,929,357	17,366,644
Unrestricted cash		<u>9,115,602</u>	<u>18,887,621</u>

Council's cash at bank and term deposits are held with National Australia Bank on normal terms. The bank currently has a short term credit rating of A-1+ and long term rating of AA-. Deposits at call are held with the Queensland Treasury Corporation.

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 relate to the following cash assets:

Unspent government grants and subsidies	<u>13,929,357</u>	<u>17,366,644</u>
Total externally imposed restrictions on cash assets	<u>13,929,357</u>	<u>17,366,644</u>

(ii) Internal allocations of cash at the reporting date:

Funds set aside and held in reserves for DOGIT land	<u>3,421,487</u>	<u>2,806,548</u>
Total internally allocated cash assets	<u>3,421,487</u>	<u>2,806,548</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds relating to island funeral funds, church funds and other community funds. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

**Trust funds held for outside parties**

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities:

Island funeral funds	209,630	235,574
Church funds	10,177	9,910
Other community funds	54,469	53,037
	<u>274,276</u>	<u>298,521</u>

Some funds belonging to Council are held in the trust funds of third parties.

**Funds held in trust by outside parties**

DFK Kidsons holding funds for the Major Infrastructure and Other Programs	<u>23,878,720</u>	<u>28,324,917</u>
	<u>23,878,720</u>	<u>28,324,917</u>

The Major Infrastructure and Other Program is jointly funded by the Australian and Queensland Governments to deliver and upgrade major infrastructure capital works in the Torres Strait. DFK Kidsons holds funds for multiple councils in regards to the Major Infrastructure and Other Program. The amount disclosed above relates to Torres Strait Island Regional Council's portion of the funds. Infrastructure assets are not recognised by the Council until they have reached completion.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**10 Receivables**

Settlement of receivables is required within 30 days after the invoice is issued.

Receivables are measured at amortised cost which approximates fair value at reporting date.

	2024 \$	2023 \$
<b>Current</b>		
Receivable - Housing	12,988,154	13,003,266
Less impairment	(12,655,302)	(12,588,032)
Receivable - Rates	1,083,009	855,561
Less impairment	(315,701)	(325,833)
Receivable - Other	4,243,717	1,865,602
Less impairment	(243,153)	(204,505)
	<u>5,100,724</u>	<u>2,606,059</u>
Accrued revenue	3,513,135	2,255,586
Prepayments	348,545	362,121
GST receivable	140,774	213,303
	<u>9,103,178</u>	<u>5,437,069</u>

Council assesses credit risk before providing goods or services and applies normal business credit protection to minimise the risk.

Council does not require collateral in respect of trade and other receivables. Council does not have trade receivables for which no loss allowance is recognised because of collateral.

When Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

The exposure to credit risk for trade receivables by type of counterparty was as follows:

	2024	2023
Housing charges	12,869,555	12,819,911
Government entities	2,808,311	1,191,290
Utility charges	1,083,009	855,561
Other	869,689	857,667
<b>Total</b>	<u>17,630,564</u>	<u>15,724,429</u>

Movement in accumulated impairment losses is as follows:

	2024	2023
Opening balance at 1 July	13,118,370	13,107,214
Less: Debts written off during the year	(152,324)	(371,260)
Additional impairments recognised	810,753	494,154
Less: Impairments reversed	(562,644)	(111,738)
Closing balance at 30 June	<u>13,214,155</u>	<u>13,118,370</u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**10 Receivables (continued)**

*Expected credit loss assessment*

Council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances. Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

Loss rates are based on actual credit loss experience over the past ten years. These rates are multiplied by scalar factors to reflect differences between economic conditions during the period over which the historical data has been collected, current conditions and the Council's view of economic conditions over the expected lives of the receivables.

For housing receivables this rate ranges from 15% - 98% depending on the aging of the debt (2022/23: 16% - 98%). In relation to other receivables, this rate ranges from 1% - 33% depending on the aging of the debt (2022/23: 1% - 32%).

**2024**

Aging

Closing balance 30 June 2024 \$	Historical probability of default	Loss given default	Lifetime expected credit loss \$

Housing

Current
1-30 days
31-60 days
61+ days

118,109	15.00%	100%	17,716
59,034	96.00%	100%	56,673
49,072	96.00%	100%	47,109
12,761,939	98.21%	100%	12,533,804
<u>12,988,155</u>			<u>12,655,302</u>

Other debtors

Current
1-30 days
31-60 days
61+ days

2,785,757	0.29%	100%	8,100
958,276	4.52%	100%	43,274
36,540	12.75%	100%	4,658
1,546,152	32.52%	100%	502,822
<u>5,326,726</u>			<u>558,854</u>

**2023**

Aging

Closing balance 30 June 2023 \$	Historical probability of default	Loss given default	Lifetime expected credit loss \$

Housing

Current
1-30 days
31-60 days
61+ days

136,131	16.0%	100%	21,781
80,203	97.0%	100%	77,797
64,094	97.0%	100%	62,172
12,722,837	97.7%	100%	12,426,282
<u>13,003,266</u>			<u>12,588,032</u>

Other debtors

Current
1-30 days
31-60 days
61+ days

918,094	1.0%	100%	8,784
203,349	7.0%	100%	14,258
166,100	27.7%	100%	45,998
1,433,620	32.2%	100%	461,298
<u>2,721,163</u>			<u>530,338</u>



## Torres Strait Island Regional Council

### Notes to the financial statements

#### For the year ended 30 June 2024

#### 11 Property, plant and equipment (continued)

##### (a) Recognition

Each class of property, plant and equipment is stated at cost or fair value, less where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment, infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Torres Strait Island Regional Council does not control any land under roads. Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by Council but is controlled by the State pursuant to the relevant legislation. This land is not recognised in these financial statements.

The Council is located on land assigned to it under various Deeds of Grant in Trust (DOGIT) held under the *Torres Strait Islander Land Act 1991* (Qld) (TSILA), *Aboriginal Land Act 1991* (Qld) and the *Land Act 1994* (Qld). The land comprises an area of approximately 483.6 square kilometres, across the following Islands:

- Boigu Island
- Dauan Island
- Erub Island
- Hammond Island
- Iama Island
- Moa Island (comprising two DOGITs of St Paul's and Kubin communities)
- Mabuiag Island
- Poruma Island
- Saibai Island
- Ugar Island
- Warraber Island
- Masig Island

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

The reserve land for Mer Island was managed by the Department of Communities, Child Safety and Disabilities Services until 14 December 2012. On 14 December 2012 Mer Gedkem Le (Torres Strait Islanders) Corporation RNTBC became the trustee of Torres Strait Islander land under the TSILA in communal freehold of Mer Island. The Corporation is trustee for the Native Title Holders.

The DOGIT land for Badu Island was administered by Council in the capacity as trustee until 1 February 2014. On 1 February 2014, Mura Badulgal (Torres Strait Islanders) Corporation RNTBC became the trustee of Torres Strait Islander land under the TSILA in communal freehold of Badu Island. The Corporation is trustee for the Native Title Holders.

Essential service buildings and infrastructure on Badu Island and Mer Island are leased by Council for the terms of 5 years, 30 years and 99 years at agreed values.

## Torres Strait Island Regional Council

### Notes to the financial statements

#### For the year ended 30 June 2024

#### 11 Property, plant and equipment (continued)

##### (a) Recognition (continued)

The relevant leased assets are still reported as assets of the Council; land is not reported. Nominal rental is paid for the majority of essential service buildings. These buildings have not been classified as leases, as prior to change in land agreements the assets were originally constructed by Council. No lease liability has been recognised in the financial statements as the three leases on Badu expired (PY \$87,346). Of the expired leases, two are in negotiation and one will not be renewed.

Pursuant to the terms and conditions of the respective leases, it is intended that the Council continue to maintain these assets for the benefit of the community, as Council possesses the necessary skills and knowledge to best utilise these assets.

##### (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.

##### (c) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

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

Depreciation methods and estimated useful lives of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the 5 yearly full valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in the tables earlier in this note.

##### (d) Impairment

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

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

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

**(e) Valuation**

**(i) Valuation processes**

Council measures and recognises assets in all asset classes relating to property, plant and equipment, other than plant and equipment and WIP, at fair value on a recurring basis.

All asset classes carried at fair value were last comprehensively valued as at 30 June 2020.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of assets does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, Council engages independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, disposals and changes in methodology such as useful life and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes. These indices are then reviewed by Asset Class Managers and Executives to ensure accuracy of these indices for Council.

Council's property, plant and equipment valuation policies and procedures are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Management prepares a report for the Audit Committee's review and endorsement.

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

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

All of Council's property, plant and equipment measured at fair value at reporting date is categorised at level 2 or 3. Council does not have any assets measured at fair value which meet the criteria for categorisation as level 1. There were no transfers between levels during the year.

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 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.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

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

**(e) Valuation (continued)**

**(ii) Valuation techniques used to derive fair values**

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Buildings (Communities)	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and supplemented by published cost guides including the Rawlinsome Construction Cost Guide and Credit Cost Guide. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Structure, Site Improvements, Roof, and Fixtures and Fittings Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 10% index, which when applied increased fair value by \$31,689,050
Buildings (Corporate) 2024: \$2,154,054 2023: \$2,108,516	Market approach	Level 2	30/06/2020	Jones Lang Lasalle	Comparable transactions of industrial properties within the Cairns market, adjusted for differences in key attributes such as size of improvements, functionality and condition.	Desktop valuation performed as at 30 June 2024 resulted in a 10% index, which when applied increased fair value by \$195,623
Buildings (Corporate) 2024: \$69,054,714 2023: \$67,724,048	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publication. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 10% index, which when applied increased fair value by \$5,217,124
Buildings (Churches)	Current replacement cost	Level 3	n/a	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publication. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 10% index, which when applied increased fair value by \$690,732
Recreational facilities	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publications. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 10% index, which when applied increased fair value by \$1,183,359



Torres Strait Island Regional Council  
Notes to the financial statements  
For the year ended 30 June 2024

11 Property, plant and equipment (continued)

(e) Valuation (continued)

(i) Valuation techniques used to derive fair values (continued)

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Transport network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Segmentation - high level, between intersections Componentisation - formation, pavement, seal and kerb and channel Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 8% index, which when applied increased fair value by \$15,298,469
Stormwater drainage network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on cost estimate publications including Rawlinsons Construction Cost Guide and Corbel Cost Guide. Locality adjustments are also applied. Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 8% index, which when applied increased fair value by \$774,647
Flood mitigation network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 7% index, which when applied increased fair value by \$3,021,020
Water	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Componentisation - electrical, mechanical and civil. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 7% index, which when applied increased fair value by \$9,607,511

Torres Strait Island Regional Council  
Notes to the financial statements  
For the year ended 30 June 2024

11 Property, plant and equipment (continued)

(e) Valuation (continued)

(i) Valuation techniques used to derive fair values (continued)

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Wastewater	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Componentisation - electrical, mechanical and civil. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 7% index, which when applied increased fair value by \$11,949,848
Marine infrastructure	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 8% index, which when applied increased fair value by \$2,649,150
Waste	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from projects completed in the Torres Strait and benchmarked against cost estimate publications. Allowances are made for the remote locality of the assets. Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2024 resulted in a 10% index, which when applied increased fair value by \$137,445
Land assets 2024: \$685,352 2023: \$645,416	Market approach	Level 2	30/06/2020	Jones Lang Lasalle	Comparable transactions of industrial properties within the Cairns market, adjusted for differences in key attributes such as size, topography and location.	Desktop valuation performed as at 30 June 2024 resulted in a 15% index, which when applied increased fair value by \$333,208
Land assets 2024: \$685,352 2023: \$645,416	Market approach	Level 3	30/06/2020	Jones Lang Lasalle	Transactions of properties within Thursday Island market, adjusted for differences in key attributes such as size, topography and location. Professional judgement given the thinly traded nature of the Thursday Island property market.	Desktop valuation performed as at 30 June 2024 resulted in a 6% index, which when applied increased fair value by \$36,965

**Torres Strait Island Regional Council**  
Notes to the financial statements  
For the year ended 30 June 2024

**12 Intangible assets**

	Note	2024 \$	2023 \$
<b>Software</b>			
Opening gross carrying value		1,457,686	1,457,686
Additions		562,433	-
Disposals		(1,457,686)	-
		<u>562,433</u>	<u>1,457,686</u>
<b>Accumulated amortisation</b>			
Opening balance		1,457,686	1,457,686
Amortisation in the period		-	-
Amortisation on disposals		(1,457,686)	-
		<u>-</u>	<u>1,457,686</u>
Net carrying value		<u>562,433</u>	<u>-</u>

**13 Contract balances**

	Note	2024 \$	2023 \$
<b>Contract assets</b>			
Contracts with customers		2,048,937	563,737
Contracts to construct Council owned assets		5,969,061	4,755,553
		<u>8,017,999</u>	<u>5,319,290</u>
<b>Contract liabilities</b>			
Funds received upfront to construct Council controlled assets		12,998,451	8,369,041
Non-capital performance obligations not yet satisfied		636,980	4,122,806
		<u>13,635,431</u>	<u>12,491,846</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year:			
Funds to construct Council controlled assets		3,044,463	7,529,654
Non-capital performance obligations (including deposits received in advance)		3,326,947	3,401,507
		<u>6,371,410</u>	<u>10,931,160</u>

**Satisfaction of contract liabilities**

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next year.

**Torres Strait Island Regional Council**  
Notes to the financial statements  
For the year ended 30 June 2024

**14 Leases**

**Council as a lessee**

Council has leases in place over buildings. Where Council assesses that an agreement contains a lease, a right-of-use asset and lease liability is recognised on inception of the lease. 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 and is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

**Exceptions to lease accounting:**

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

**Terms and conditions of leases:**

**Buildings**

Council leases one building used for offices. This lease period is three years with no options to renew at the lease expiration date 30 June 2025. Negotiations are underway for the current lease and 2 leases that expired during the year.

**14 Leases**

**Right of use assets**

	Note	2024 \$	2023 \$
Balance at 1 July		1,180,980	1,800,817
Depreciation charge		(602,574)	(619,836)
<b>Closing balance</b>		<u>578,406</u>	<u>1,180,980</u>
<b>Lease liabilities</b>			
Balance at 1 July		1,237,712	1,859,743
Lease payments		(634,947)	(652,500)
Interest expense		18,481	30,469
<b>Closing balance</b>		<u>621,245</u>	<u>1,237,712</u>

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	1-5 years	> 5 years	Total	Total per statement of financial position
<b>2024</b>					
	\$	\$	\$	\$	\$
Buildings	627,800	-	-	627,800	621,246
					<b>Total per statement of financial position</b>
<b>2023</b>					
	\$	\$	\$	\$	\$
Buildings	616,466	627,800	-	1,244,267	1,237,712

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**14 Leases (continued)**

**Amounts included in the statement of comprehensive income related to leases**

Note	2024 \$	2023 \$
Interest on lease liabilities	18,481	30,469
Amortisation of right of use assets	602,574	619,836
Expenses relating to short-term leases	27,375	26,998
	<u>648,430</u>	<u>677,303</u>
<b>Total cash outflows for leases</b>	<u>662,322</u>	<u>679,498</u>

**Leases at significantly below market value - Concessionary/peppercorn leases**

Council has a number of leases at significantly below market value for land.

The leases are on 99 year arrangements and require the payment of \$1 per annum. The use of the right of use asset is restricted by the lessors to specified community uses which Council must provide.

Council does not believe that any of the leases in place are individually material.

**Council as a lessor**

Council has leased the following dwellings and vacant sites as lessor to the Queensland Government for 40 years:

- 51 dwellings located on Moa Island (Kubin)
- 6 dwellings and 3 vacant site on Saibai Island
- 6 dwellings and 4 vacant sites on Boigu Island
- 21 vacant sites on Kirirri Island
- 25 vacant sites on Moa Island (St Pauls)
- 6 vacant sites on Iama Island
- 2 vacant sites on Ugar Island
- 5 vacant sites on Poruma Island
- 10 vacant sites on Masig Island
- 8 vacant sites on Warraber Island
- 7 vacant sites on Erub Island
- 7 vacant sites on Mabuiag Island
- 3 vacant sites on Dauan Island

The total lease payment per dwelling in the current year was \$2,903 (2022/23: \$2,807). These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups). 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). Gains or losses on revaluation of finance lease assets are recognised as other income annually.

The Queensland Government has the right to surrender any part of the lease at any time by giving Council three months' written notice. Per the lease agreement any improvements to the property transfer to Council when the lease terminates. No leases were surrendered between 1 July 2023 and 30 June 2024 (2022/23; nil).

**Current**

Lease receivable	500,482	534,849
	<u>500,482</u>	<u>534,849</u>

**Non-current**

Lease receivable	11,220,749	11,233,247
	<u>11,220,749</u>	<u>11,233,247</u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**14 Leases (continued)**

	Note	2024 \$	2023 \$
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		500,482	534,849
Later than one year but not later than five years		2,001,927	1,935,771
Later than five years		13,317,272	13,361,458
		<u>15,819,680</u>	<u>15,832,078</u>
Add: Estimated contingent rent		7,899,894	8,212,629
Less: Present value adjustment		(11,998,342)	(12,276,611)
Fair value of lease payments		<u>11,721,232</u>	<u>11,768,095</u>
The fair value of lease payments is receivable as follows:			
Not later than one year		500,482	534,849
Later than one year but not later than five years		1,901,465	1,842,287
Later than five years		9,319,285	9,390,961
		<u>11,721,232</u>	<u>11,768,095</u>
Movements in finance leases were as follows:			
Opening balance		11,768,095	10,925,032
Less: Lease receipts		(534,849)	(399,599)
Add/less: Gain/(loss) on revaluation	4(b)	487,985	1,242,662
Closing balance		<u>11,721,231</u>	<u>11,768,095</u>

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% (2022-23: 2.5%) and a discount rate of 4.64% (2022/23: 4.56%).

**15 Payables**

Trade creditors are recognised as a liability at the time the amount owed can be measured reliably and when it is probable the amount will have to be paid, when the goods are received or the service is performed. Amounts are unsecured and normally settled within 30 days.

	2024 \$	2023 \$
<b>Current</b>		
Creditors	4,602,286	1,491,923
Accrued wages and salaries	454,109	1,181,542
Refundable bonds	2,000	2,000
Accrued expenses	5,874,746	4,956,448
Retention	436,552	119,904
Revenue in advance	18,269	15,300
	<u>11,387,962</u>	<u>7,767,117</u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**16 Provisions**

**Long service leave**

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

**Landfill restoration and rehabilitation**

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 and aftercare management of landfill sites.

The calculation of this provision requires assumptions such as 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. Council periodically obtain external advice from subject matter specialists on the future costs associated with landfill rehabilitation and aftercare management. In the intervening years the provision recognised for landfill sites is reviewed updated based on the facts and circumstances available at the time. Council expects to next receive an external review during the 2025 financial year.

Management estimates that the 15 sites will close between 2026 and 2036. This has resulted in a current liability of nil. Council is however reliant on the receipt of external funding to perform rehabilitation works and the availability of funding in future years may impact the timing of rehabilitation works.

As landfill sites are on state reserves / DOGIT land which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

	Current		Non-Current	
	2024	2023	2024	2023
	\$	\$	\$	\$
<b>Current</b>				
Annual leave	2,655,576	2,416,579	-	-
Long service leave	1,364,718	1,367,084	549,254	456,927
Provision for landfill restoration	-	-	7,845,422	7,687,102
	<u>4,020,294</u>	<u>3,783,663</u>	<u>8,394,676</u>	<u>8,144,029</u>

	2024	2023
	\$	\$
<b>Landfill restoration</b>		
Balance at beginning of financial year	7,687,102	8,106,726
Increase due to unwinding of discount	310,866	207,941
Change due to reassessment in closure dates	-	(951,393)
Increase/(decrease) due to change in discount rate and price	(152,542)	323,828
Balance at end of financial year	<u>7,845,425</u>	<u>7,687,102</u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**17 Commitments for expenditure**

**Contractual commitments**

Contractual commitments at the end of the financial year but not recognised in the financial statements are as follows:

	2024	2023
	\$	\$
Consultancy	809,647	766,605
Other	623,971	1,267,488
Disaster recovery works (DRFA/REPA)	-	1,005,652
Contractors	405,670	1,493,468
Recoverable work contractors	6,785,030	6,217,605
Freight	262,333	396,025
Contract employees	67,136	9,710
	<u>8,953,786</u>	<u>11,156,553</u>

**Capital Commitments**

Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:

Capital assets	2024	2023
Buildings	4,560,847	2,494,501
Water and wastewater	-	1,112,435
Seawalls	912,205	915,628
Other	853,314	1,117,743
	<u>6,326,367</u>	<u>5,640,307</u>

**18 Contingent liabilities and assets**

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

**Contingent Liabilities**

**Local Government Mutual**

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

As at 30 June 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

**Local Government Workcare**

The Council is a member of the Queensland local government 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 were insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$465,989.11.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**18 Contingent liabilities and assets (continued)**

**Native Title Compensation Liability**

The Native Title Act 1993 (Cth) requires "future acts", such as the construction of major and minor Council infrastructure, housing, signage and the granting of leases to proponents such as government and individuals, to be conducted using prescribed processes listing under it. In many cases, in order to be valid, a notice process or a registered Indigenous Land Use Agreement under the Native Title Act 1993 (Cth) is required before conducting a future act. Prior to amalgamation of the Island Councils in 2008, infrastructure and leases were likely to have been progressed without complying with these requirements of the Native Title Act 1993 (Cth). This infrastructure and leases are termed invalid future acts, for which compensation is payable by Council.

It is difficult to estimate the likely compensation payable because jurisprudence in this area has only recently started emerging. A native title compensation case was decided by the High Court of Australia on 13 March 2019 (Northern Territory v Griffiths [2019] HCA 7) that sets out legal principles for determining the quantum of native title compensation payable. That case provides some guidance in relation to a compensation formula. However, the principles in that case cannot be applied to Council's contingent liabilities without making allowances for the differing circumstances in the Torres Strait context. For example, the High Court case involved extinguishment of non-exclusive native title rights, whereas invalid future acts in Torres Strait may not involve extinguishment and are likely to concern exclusive native title rights rather than non-exclusive native title rights. Further, the economic loss component of native title compensation is to be calculated with reference to the freehold value of the land affected, and in Council's local government area there are no land valuations at present.

At this point there are no applications for compensation claims against Council. Numerous compensation claims for alleged invalid future acts are likely to be made in coming years. Council is making deputations to the State of Queensland about the assistance that Council will require in the future to address these claims, should Council's insurance cover be inadequate.

**Land Holding Act Leases**

Under the Aboriginal and Torres Strait Islander Land Holding Act 1985 (repealed and replaced with the Aboriginal and Torres Strait Islander Land Holding Act 2013), Island Councils across Torres Strait received 354 applications for perpetual leases of land held in trust by those Island Councils. Of the 354 lease applications received by the Island Councils, 116 applications were invalid due to incomplete information or procedural non-compliance. For the remaining 238 applications, the applicant has a legal right to a perpetual lease for the land stated in the application. Due to law reform in 1991, it is no longer possible to apply for a Land Holding Act lease. When the Island Councils amalgamated in 2008, TSIRC assumed trustee legal interests in the land subject to Land Holding Act leases and lease entitlements.

The perpetual leases were not all granted in the 1980s with only 61 being granted by 2013. For the 61 leases originally granted, in some cases only the land was leased while the house on the land remained a Council social housing asset. Council and the State are working together to transfer ownership of remaining 22 social houses to the respective Land Holding Act leaseholders for \$1 each. When the ownership of any of these houses is transferred, the asset will be removed from Council's asset register and social housing register. The fair value as at 30 June 2024 relating to the potential divestment of these 22 social houses currently under 'land only' leases totals \$8,333,511 (2022/23: \$7,736,576). However, at this time, it is uncertain whether all of these 22 houses will be divested because a lease entitlement may be surrendered or partially surrendered with the result that the house remains a Council asset.

Council and the State are working together to grant all remaining valid lease entitlements either to the original applicant or to the applicant's beneficiaries. Where there is a valid lease entitlement, the lease can be granted without the consent of the native title party because the lease entitlement is a legal right that pre-existed the recognition of native title rights in Australia. This was confirmed by the Supreme Court of Queensland in February 2018. Between then and 30 June 2024, 195 LHA leases have been registered in Torres Strait communities and 16 lease entitlements have been surrendered, with 27 valid lease entitlements remaining to be resolved.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**18 Contingent liabilities (continued)**

**Land Holding Act Leases (continued)**

The purpose of the lease under the Land Holding Act was to provide home ownership. If each of the outstanding 27 lease entitlements becomes a registered lease, Council will divest the social housing asset (if applicable) to the perpetual leaseholder for \$1.00. The fair value as at 30 June 2024 for social housing assets relating to the outstanding 27 lease entitlements totals \$9,700,807 (2022/23: \$9,275,291). However, at this time, it is uncertain whether all of the outstanding 27 lease entitlements will be granted and all of the associated social housing assets divested (a lease entitlement may be surrendered or partially surrendered with the result that the house remains a Council asset). On registration of any of the leases, the asset will be removed from Council's asset register and social housing register.

**Contingent assets**

**Fees and charges revenue Dispute**

Council initiated legal proceedings against a supplier in a prior period. At 30 June 2024 the matter is ongoing. It is too early to determine if there will be financial outcome from the proceedings.

**19 Superannuation**

Council contributes to LGIASuper previously known as the Local Government Superannuation Scheme (Qld) (the Scheme). LGIASuper is a Multi-employer Plan as defined in Australian Accounting Standard AASB 119 *Employee Benefits*. The Scheme has a number of elements including defined benefit funds and an accumulation benefit 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 accumulation benefits fund.

	Note	2024 \$	2023 \$
Superannuation contributions made to the LGIA Super Accumulation Benefits Fund		2,199,655	2,164,508
Other superannuation contributions for employees		<u>451,022</u>	<u>387,097</u>
Total superannuation contributions paid by Council for employees:	6	<u><u>2,650,677</u></u>	<u><u>2,551,605</u></u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

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

	2024	2023
	\$	\$
Net result	(46,238,643)	(43,906,720)
Non-cash items:		
Depreciation and amortisation	60,921,003	54,080,113
Asset contributions in capital income	-	(347,824)
(Gain)/Loss on revaluation of finance lease	(487,985)	(1,242,662)
	<u>60,433,018</u>	<u>52,489,626</u>
Investing and development activities:		
Loss on disposal of non-current assets	4,368,329	15,802,894
Capital grants and contributions	(29,215,320)	(27,001,384)
	<u>(24,846,991)</u>	<u>(11,198,490)</u>
Financing activities:		
Interest expense on finance leases	15,535	29,972
	<u>15,535</u>	<u>29,972</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(2,802,954)	2,743,018
(Increase)/decrease in inventory	(3,365)	(88,808)
(Increase)/decrease in contract assets	(1,485,200)	110,751
Increase/(decrease) in payables	3,915,562	286,866
Increase/(decrease) in other provisions	487,282	(560,924)
Increase/(decrease) in contract liabilities	(3,485,826)	726,222
	<u>(3,374,502)</u>	<u>3,217,125</u>
Net cash inflow from operating activities	<u>(14,011,584)</u>	<u>631,514</u>

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**21 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.

**22 Financial instruments and financial risk management**

**Financial risk management**

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies. Council's management approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

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

Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia. The Council does not invest in derivatives or other high risk investments.

**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. The carrying amount of financial assets represents the maximum credit exposure.

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

No collateral is held as security relating to the financial assets held by Torres Strait Island Regional Council.

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

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**22 Financial instruments and financial risk management (continued)**

**Liquidity risk**

*Exposure to liquidity risk*

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC and other financial institutions.

The 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 9.

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
	\$	\$	\$	\$	\$
<b>2024</b>					
Payables	11,387,962	-	-	11,387,962	11,387,962
	<u>11,387,962</u>	<u>-</u>	<u>-</u>	<u>11,387,962</u>	<u>11,387,962</u>
<b>2023</b>					
Payables	7,767,117	-	-	7,767,117	7,767,117
	<u>7,767,117</u>	<u>-</u>	<u>-</u>	<u>7,767,117</u>	<u>7,767,117</u>

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

**Market risk**

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

**Interest rate risk**

Council is exposed to interest rate risk through investments and borrowings with QTC and other financial institutions. Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Based on the carrying value of Council's financial instruments at balance date, any fluctuation in interest rates would not have a material impact on the financial position or performance of Council.

**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.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**23 Transactions with related parties**

**(a) Transactions with key management personnel (KMP)**

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly.

KMPs include the Mayor, Councillors, Council's Chief Executive Officer and the Executive Management team.

The compensation paid to KMPs comprises:

	2024	2023
	\$	\$
Short-term employee benefits	2,455,162	2,434,774
Post-employment benefits	114,100	122,479
Termination benefits	-	50,000
Long-term employee benefits	9,278	13,149
	<u>2,578,540</u>	<u>2,620,402</u>

Detailed remuneration disclosures are provided in Council's Annual Report.

During the year an Executive Director was engaged through a Queensland government-owned corporation on a one year contract. The total value paid for services (including secondment, travel and accommodation) was \$269,082 (2023/24: \$267,892). During the year an Executive Director was engaged through another external company for a total value of \$198,461. These costs are excluded from the table above.

**(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, parent, child and dependant of a KMP or their spouse. Per Ailan Kastom, an Uncle, Aunty or sibling who represents one of those roles to a KMP has been considered to be a related party.

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

**Details of transactions**

Employee expenses for close family members of KMPs	(i)	177,739	156,323
Purchase of materials and services from entities controlled by KMPs	(ii)	8,100	10,800
Grants and donations for entities controlled by KMPs	(iii)	17,345	15,000

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with Council's Certified Agreement for the job they perform. Council employs 356 staff ( 318 full time equivalent staff) of which 3 (2023/24: 2) are close family members of key management personnel.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**23 Transactions with related parties (continued)**  
**(b) Transactions with other related parties (continued)**

(ii) Council purchased the following materials and services from entities that are controlled by members of key management personnel. All purchases were at arm's length and were in the normal course of Council operations:

Accommodation	8,100	10,800
	<u>8,100</u>	<u>10,800</u>

Included in the above is \$8,100 of accommodation charges relating to the usage of a house on Masig from Councillor Hilda Mosby.

(iii) Grants and donations totalling \$17,345 (2023/24: \$15,000) were made during the reporting period to related parties of KMPs as community members under Council's Grants and Donations Procedure.

(iv) The fees and charges charged to entities controlled by KMPs was nil (2022/23: nil).

**(c) Commitments to/from related parties**

Council does not have any commitments for the provision of goods and services for related party entities.

**(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) Outstanding balances**

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

Receivables	Current \$	Over 30 Days \$	Over 60 Days \$	Over 90 Days \$	Total \$
<b>2024</b>					
Rates and charges	1,611	-	-	4,855	6,466
Social housing	1,091	830	590	105,647	108,158
Other fees and charges	1,128	557	-	4,884	6,569
<b>Total</b>	<u>3,829</u>	<u>1,387</u>	<u>590</u>	<u>115,386</u>	<u>121,193</u>
<b>2023</b>					
Rates and charges	4,844	-	-	122,697	127,541
Social housing	(335)	21	1,138	163,597	164,421
Other fees and charges	726	50	50	4,688	5,514
<b>Total</b>	<u>5,235</u>	<u>71</u>	<u>1,188</u>	<u>290,982</u>	<u>297,477</u>

\$58,905 has been recognised in the current year (2022-23: \$221,584) for the allowance for bad or doubtful debts owed by related parties.

**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**23 Transactions with related parties (continued)**

**(e) Outstanding balances (continued)**

The table below details related party outstanding balances at the end of the reporting period which are over 90 days:

**2024**

KMP	Relationship	Related Party	Nature of transactions	Over 90 Days \$
Bob Kaigey	Councillor	Bob Kaigey	Social housing	15,343
Torenzo Elisala	Father	Tenny Elisala	Social housing	34,687
Ted Mosby	Councillor	Ted Mosby	Social Housing	1,218
Rocky Stephen	Director	Kos & Abob Fisheries (TSI)	Rates and charges	4,180
Nixon Mye	Councillor	Nixon Mye	Social Housing	1,396
Rocky Stephen	Councillor	Rocky Stephen	Social housing	1,358
Aggie Hankin	Councillor	Aggie Hankin	Social housing	39,958
Dimas Toby	Councillor	Dimas Toby	Social housing	1,063
Chelsea Aniba	Councillor	Chelsea Aniba	Social housing	9,168
Kabay Tamu	Councillor	Kabay Tamu	Vehicle Deduction	4,250
Amounts less than \$1,000				<u>2,765</u>
				<u>115,386</u>

**2023**

KMP	Relationship	Related Party	Nature of transactions	Over 90 Days \$
Laurie Nona	Manager	Badu Art Centre	Rates and charges	112,244
Torenzo Elisala	Father	Tenny Elisala	Social housing	38,220
Jimmy Gela	Councillor	Jimmy Gela	Social housing	19,655
Rocky Stephen	Director	Kos & Abob Fisheries (TSI)	Rates and charges	4,180
Getano Lui (Jnr)	Councillor	Getano Lui (Jnr)	Social housing	73,033
Rocky Stephen	Councillor	Rocky Stephen	Social housing	1,358
Dimas Toby	Spouse	Telita Banu	Social housing	1,197
Dimas Toby	Councillor	Dimas Toby	Social housing	1,063
Lama Trinkoon	Spouse	Ivy Trinkoon	Social housing	27,879
Hilda Mosby	Councillor	Hilda Mosby	Rates and charges	5,943
Kabay Tamu	Councillor	Kabay Tamu	Councillor vehicle hire	4,100
Amounts less than \$1,000				<u>2,111</u>
				<u>290,982</u>



**Torres Strait Island Regional Council**  
**Notes to the financial statements**  
**For the year ended 30 June 2024**

**23 Transactions with related parties (continued)**

**(f) Debt balances written off during the period as statute barred debt**

Statute barred debt, is debt older than 6 years of age and pursuant to the *Limitation of Actions Act 1974* (Qld) and cannot be legally enforced in a Court of competent jurisdiction. No debts have been written off for the last two financial years.

Council first attempted to write off statute-barred debts in 2015 however a quorum could not be established due to a number of Councillors declaring a material personal interest or conflict of interest and excluding themselves from voting. Following the March 2016 local government election, Council tabled the write off again however was still unable to reach a quorum.

In August 2016, Council presented two separate write off resolutions for Council's consideration, one addressing commercial debts and the other addressing housing debt. Again a quorum could not be established for consideration of either resolution.

On 5 October 2016, Council engaged King & Company Solicitors to address the question of how Council may act to write off statute barred debt while ensuring statutory compliance. King & Company provided several options to Council to address the issue. The option adopted by Council was to delegate the write off power to the CEO. The issue of material personal interest or conflict of interest does not arise in respect of a Council decision to delegate the matter to the CEO for decision, provided Council merely delegates the CEO power to make the decision and does not in any way direct the CEO to make any particular decision about the matter.

The resolution was made at the October 2016 Ordinary Council Meeting adopting the revised Fiscal Governance Policy granting the CEO delegation to write off statute barred debt.

**(g) Transactions with related parties that have not been disclosed**

Most of the entities and people that are related parties of council live and operate within the Torres Strait Island Region. Therefore, on a regular basis ordinary citizen transactions occur between council and its related parties. Some examples include:

- Residential rental charges
- Utility and other fees and charges
- Sales of gas, fuel and power cards
- Hire of council buildings and equipment
- Accommodation hire

**Torres Strait Island Regional Council**  
**Financial statements**  
**For the year ended 30 June 2024**

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

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 39 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**  
**Phillemon Mosby**

Date: 24/10/2024



**Chief Executive Officer**  
**James William**

Date: 24/10/2024

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Torres Strait Island Regional Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Torres Strait Island Regional Council.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2024, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Other information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Torres Strait Island Regional Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios and unaudited long-term financial sustainability statement.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the current year financial sustainability statement.

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

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

#### Responsibilities of the councillors for the financial report

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

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

#### Auditor's responsibilities for the audit of the financial report

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

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

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

#### Report on other legal and regulatory requirements

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

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

**Prescribed requirements scope**

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



William Cunningham  
as delegate of the Auditor-General

28 October 2024

Queensland Audit Office  
Brisbane

**Torres Strait Island Regional Council**  
**Current-year Financial Sustainability Statement**  
 For the year ended 30 June 2024

**Measures of Financial Sustainability**

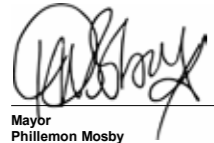
Type	Measure	Target (Tier B)	Actual Current Year	5-Year Average	Council Narrative
<b>Audited ratios</b>					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	1	4	The Financial Assistance Grant was not received in advance as has occurred in previous years and this has impacted the current year liquidity metric as at 30 June 2024. The Department of Housing, Local Government, Planning and Public Works has confirmed that the Indigenous Council's Funding Program (ICFP) will continue for another two years, supporting council's liquidity position. Council is actively investigating opportunities to improve its cash operating performance and position including consideration of whether working capital support may be required to manage cashflow timing mismatches for significant capital projects.
	Operating Surplus Ratio	N/A	-100%	-92%	Council relies predominantly on grant funding to meet both its operational and capital requirements and has limited capacity to generate own source revenue. This is reflected in the outcome of this ratio.
Operating Performance	Operating Cash Ratio	Greater than 0%	-14%	-6%	The Financial Assistance Grant was not received in advance as has occurred in previous years and this has impacted the current operating cash ratio for 2023/24. The additional funding from the ICFP over the next two years will improve this ratio with Council actively investigating opportunities to improve its operating cash performance and position.
	Asset Sustainability Ratio	Greater than 90%	26%	27%	Council is reliant on grant funding to support renewal of its assets. Asset management plans are under review and an investment plan is currently being drafted which will inform Council's asset funding requirements over the next five years.
Asset Management	Asset Consumption Ratio	Greater than 60%	47%	51%	Council is reliant on grant funding to support renewal of its assets. Asset management plans are under review and an investment plan is currently being drafted which will inform Council's asset funding requirements over the next five years.
	Leverage Ratio	0 - 3 times	-	(0.01)	QTC loan fully repaid in 2021/22

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 six reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2024.

Certificate of Accuracy  
For the year ended 30 June 2024

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

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



Mayor  
Pillemon Mosby

Date: 24/10/2024



Chief Executive Officer  
James William

Date: 24/10/2024

## INDEPENDENT AUDITOR'S REPORT

To the Councillors of Torres Strait Island Regional Council

### Report on the Current-Year Financial Sustainability Statement

#### Opinion

I have audited the accompanying current year financial sustainability statement of Torres Strait Island Regional Council for the year ended 30 June 2024, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current year financial sustainability statement of Torres Strait Island Regional Council for the year ended 30 June 2024 has been accurately calculated.

#### Basis of opinion

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

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

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

#### Emphasis of matter – basis of accounting

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

#### Other Information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Torres Strait Island Regional Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios, and the unaudited long-term financial sustainability statement.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general-purpose financial report.

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

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

**Responsibilities of the councillors for the current year financial sustainability statement**

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

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

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

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

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

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

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



William Cunningham  
as delegate of the Auditor-General

28 October 2024  
Queensland Audit Office  
Brisbane

**Torres Strait Island Regional Council**  
 Current-year Financial Sustainability Statement - Contextual Ratios  
 For the year ended 30 June 2024

**Measures of Financial Sustainability**

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
<b>Unaudited Contextual Ratios</b>					
Financial Capacity	Council Controlled Revenue Ratio	N/A	10%	10%	Council relies predominately on grant funding to meet both its operational and capital requirements and has limited capacity to generate own source revenue. This is reflected in the outcome of this ratio.
	Population Growth Ratio	N/A	0%	-1%	Changes in population are not material.

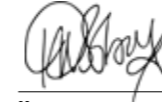
The current year financial sustainability statement - Contextual Ratios are prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2024*. The amounts used to calculate the two reported measurements are prepared on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

**Torres Strait Island Regional Council**  
 Current-year Financial Sustainability Statement - Contextual Ratios  
 For the year ended 30 June 2024

**Certificate of Accuracy**  
 For the year ended 30 June 2024

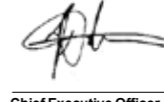
This current-year financial sustainability statement - contextual ratios, has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

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



Mayor  
 Phillemon Mosby

Date: 24/10/2024



Chief Executive Officer  
 James William

Date: 24/10/2024

**Torres Strait Island Regional Council**  
**Unaudited Long-Term Financial Sustainability Statement**  
**Prepared as at 30 June 2024**

**Measures of Financial Sustainability**

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
Financial Capacity	Council-Controlled Revenue	N/A	9.99%	10.79%	10.88%	10.96%	10.96%	11.05%	11.12%	11.19%	11.26%	11.33%	
	Population Growth	N/A	0.00%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	-0.04%	
	Operating Surplus Ratio	N/A	-99.66%	-88.77%	-75.83%	-70.01%	-63.89%	-58.88%	-54.73%	-50.20%	-47.97%		
Operating Performance	Operating Cash Ratio	Greater than 0%	-13.55%	-5.83%	-5.63%	-5.00%	-5.12%	-5.45%	-5.34%	-5.45%	-5.55%	-5.29%	
	Unrestricted Cash Expense Cover Ratio	Greater than 4 months											
Asset Management	Asset Sustainability Ratio	Greater than 90%	25.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Asset Consumption Ratio	Greater than 60%	46.91%	43.36%	41.01%	36.79%	36.73%	34.83%	33.20%	31.59%	30.12%	28.73%	
Debt Servicing Capacity	Leverage Ratio	0 to 3 times											

N/A for long-term sustainability statement

Not required - Council does not currently have any external debt

**Council's Financial Management Strategy**

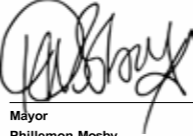
Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial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

The above ratios have been calculated using Council's most recently adopted original budget. Council bases its asset sustainability ratio on confirmed renewal program funding. Council's forecasting ability has a dependency on donor program lifecycles, traditionally occurring in four to five year intervals.

**Torres Strait Island Regional Council**  
**Unaudited Long-Term Financial Sustainability Statement**  
**Prepared as at 30 June 2024**

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

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation). In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.

  
 Mayor  
 Phillemon Mosby

Date: 24/10/2024

  
 Chief Executive Officer  
 James William

Date: 24/10/2024



*wok clostoon wer Council*  
Get involved with Council



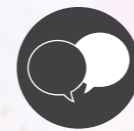
Joineh mepla [Facebook](#) page  
Follow us on [Facebook](#)



Joineh mepla wer [LinkedIn](#) page  
Connect with us on [LinkedIn](#)



Come **Council meeting** blo mepla  
Attend a **Council meeting**



Yarn with umi **Councillor**  
Chat to a **Councillor**

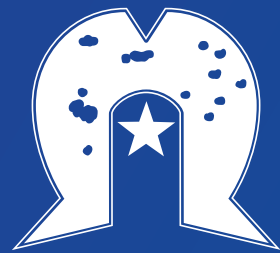


Visit mepla website [tsirc.qld.gov.au](http://tsirc.qld.gov.au)  
Visit us [tsirc.qld.gov.au](http://tsirc.qld.gov.au)



Ring ap mepla **07 4034 5700**  
Contact us **07 4034 5700**





Torres Strait Island  
REGIONAL COUNCIL

[tsirc.qld.gov.au](http://tsirc.qld.gov.au)