Torres Strait Island
REGIONAL COUNCIL

NOTICE OF COUNCIL MEETING

In accordance with Section 254C of the *Local Government Regulation 2012* this notice is to advise that the Trustee Council and Ordinary Council Meetings for the month of **NOVEMBER 2026** will be held on Kirirri (Torres Strait) and will also be accessible online by Microsoft (TEAMS) as follows:

Tuesday, 17 November 2026	-	**Trustee Meeting (9.00am to 10.30am)**
	-	**Ordinary Meeting (10.30am to 5.00pm)**
Microsoft (TEAMS) Meeting ID: 411 859 633 948 67 | Passcode: LR6ht26M		
Wednesday, 18 November 2026	-	**Ordinary Meeting (9.00am to 12.30pm)**
Microsoft (TEAMS) Meeting ID: 421 087 945 671 35 | Passcode: 2aK2Qf9x		

The attendance of each Councillor is requested.

Agenda papers for each meeting will also soon be available on Council's website (except for any Closed Business papers) for members of the public and can be accessed by clicking on the link below:

https://tsirc.qld.gov.au/about-us/meetings/

Please note that these meetings are live streamed on Council's YouTube Channel and a recording following the meeting will be available at the following location:

https://www.youtube.com/@IslandCouncil/streams

James William
Chief Executive Officer

12 November 2026

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA

Time: 10:30am to 5:00pm
Venue: Microsoft Teams Meeting
Join: https://teams.microsoft.com/meet/42108794567135?p=Bbdy50Mv1mUXpvdQEb

Meeting ID: 421 087 945 671 35 | Passcode: 2aK2Qf9x

ORDER OF BUSINESS

10:30am

A. WELCOME & QUORUM CONFIRMATION | ACKNOWLEDGEMENTS | OPENING PRAYER | OBSERVANCES

B. LEAVE OF ABSENCE

C. CONFLICT OF INTEREST DECLARATIONS

1. CONFIRMATION OF MINUTES & ACTION ITEMS – (28 October 2026)

1.1. Action Items Update

2. MAYORAL REPORTS

2.1. Mayoral Monthly Report – *late report*

3. CHIEF EXECUTIVE OFFICER REPORTS

3.1. CEO Monthly Report – *late report*

OPEN SESSION – OFFICER REPORTS

4. BUILDING SERVICES DIRECTORATE

4.1. Nil.

5. COMMUNITY SERVICES DIRECTORATE

5.1. Torres Strait Treaty – Suspension of Traditional Visits Over Christmas/New Year Period 2026-2027

6. CORPORATE SERVICES DIRECTORATE

6.1. Community Grants Program Allocation (October 2026) – *late report*

6.2. Funding Acquisition Report (October 2026)

6.3. TSIRC 2025-26 Annual Report

6.4. Meeting Dates 2027

7. ENGINEERING SERVICES DIRECTORATE

7.1. Water Security Update – Water and Environmental Engineering

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA

Time: 10:30am to 5:00pm
Venue: Microsoft Teams Meeting
Join: https://teams.microsoft.com/meet/42108794567135?p=Bbdy50Mv1mUXpvdQEb

Meeting ID: 421 087 945 671 35 | Passcode: 2aK2Qf9x

ORDER OF BUSINESS

8. FINANCIAL SERVICES DIRECTORATE

8.1. Financial Dashboard Report (October 2026)

8.2. TSIRC Financial Statements for Period Ended 30 June 2026

8.3. 2026/27 Budget Review 1

8.4. Auditor-General's Final Management Report for the Year Ended 30 June 2026 – ***late report***

9. RESOLUTION TO CLOSE THE MEETING TO THE PUBLIC

CLOSED SESSION – OFFICER REPORTS

9.1. CHIEF EXECUTIVE OFFICER: *[Standing Agenda Item]* **Update on Current Legal Matters before Council** *(verbal update only)*

9.2. ENGINEERING SERVICES: Capital Works – Information Report – ***late report***

10. RESOLUTION TO OPEN THE MEETING TO THE PUBLIC

11. CONSIDERATION OF MATTERS DISCUSSED IN CLOSED SESSION

12. ITEMS ARISING

13. INFORMATION REPORTS

13.1. BUILDING SERVICES (October 2026)

13.2. COMMUNITY SERVICES (October 2026)

13.3. CORPORATE SERVICES (October 2026)

13.4. ENGINEERING SERVICES – Engineering Operations (October 2026) – ***late report***

13.5. ENGINEERING SERVICES – Water & Wastewater (October 2026) – ***late report***

14. NEXT MEETING – 16 DECEMBER (VC)

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA

Time: 10:30am to 5:00pm
Venue: Microsoft Teams Meeting
Join: https://teams.microsoft.com/meet/42108794567135?p=Bbdy50Mv1mUXpvdQEb

Meeting ID: 421 087 945 671 35 | Passcode: 2aK2Qf9x

ORDER OF BUSINESS

15. CLOSE OF MEETING & PRAYER

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
1

DIRECTORATE: Corporate Services
AUTHOR: *Acting Executive Director Corporate Services*

CONFIRMATION OF MINUTES – ORDINARY COUNCIL MEETING (28 OCTOBER 2026)

OFFICER RECOMMENDATION:

Council confirms the Minutes of the Ordinary Council Meeting held online on 28 October 2026

EXECUTIVE SUMMARY:

Section 254F(4) of the *Local Government Regulations 2012* requires that at each local government meeting, the minutes of the previous meeting must be confirmed by the councillors or committee members present.

Interested Parties/Consultation:

- Chief Executive Officer & Executive Directors

Background / Previous Council Consideration:

The previous monthly Ordinary Council meeting was held online on 28 October 2026.

Section 254(6) of the *Local Government Regulation 2012* requires that a copy of the minutes of each local government meeting must be made publicly available by 5pm on the tenth day after the meeting is held. To meet these compliance requirements, a copy of the draft Minutes from the last Trustee Council meeting has been posted on the Council website.

The confirmed Minutes will then replace the draft copy currently on the Council website.

COMPLIANCE / CONSIDERATIONS:

Statutory:	Section 254F(4) of the *Local Government Regulation 2012*
Budgetary:	N/A
Policy:	N/A
Legal:	Legislative requirement.
Risk:	Council breach of its Statutory requirements above.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 3– A Proactive & Responsible Council ➢ *3.1 Provide good governance & leadership*
Malungu Yangu Wakay | Mirkok | Ikya Malunhumun **(The Masig Statement)**	*In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples (in exercising our right to self-determination) we have the right to autonomy or self-governance on our own matters.*
Standing Committee Consultation:	N/A
Timelines:	Section 254F(7) of the *Local Government Regulation 2012* states that confirmed minutes of a local government meeting be publicly available as soon as practicable after the meeting at which the minutes are confirmed is held.

Other Comments:

Nil.

Recommended:

Joanne Bryant
Acting Executive Director Corporate Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:

Draft Minutes of the Ordinary Council Meeting held on 28 October 2026.

ORDINARY MEETING
28 OCTOBER 2026

MINUTES

Time: 10:30am to 5:00pm
Venue: *Microsoft (TEAMS) ID:* 447 846 433 701 72 | Q9A9xA7B

PRESENT:

Chair
Division 2 – Saibai
Division 4 – Mabuiag
Division 6 – Arkai (Kubin) Mua Island
Division 7 – Wug (St Pauls) Mua Island
Division 8 – Kirirri
Division 9 – Iama
Division 10 – Warraber
Division 11 – Poruma
Division 12 – Masig
Division 13 – Ugar
Division 14 – Erub
Division 15 – Mer

Mayor Phillemon Mosby
Cr Chelsea Aniba
Cr Keith Fell
Cr Iona Manas *– joined meeting at 12:30pm*
Cr John Levi
Cr Seriako Dorante
Cr Aggie Hankin *– joined meeting at 1:30pm*
Cr Kabay Tamu
Cr Francis Pearson
Cr Ted Mosby
Cr Rocky Stephen
Cr Nixon Mye *– joined meeting at 11:15am*
Cr Bob Kaigey *– joined meeting at 11:10am*

LEAVE OF ABSENCE

Division 1 – Boigu
Division 2 – Dauan
Division 5 – Badu

Cr Dimas Toby *– Personal Commitments*
Cr Torenzo Elisala *– Medical / Illness*
Cr Ranetta Wosomo *– Personal Commitments*

OFFICERS:

Chief Executive Officer
Acting Head of Building Services
Executive Director Community Services
Executive Director Corporate Services
Executive Director Engineering Services
Acting Head of Financial Services
Executive Assistant to the Mayor
Executive Assistance to CEO
TSIRC Secretariat

Mr James William
Mr Evaness Hollingsworth
Mr Dawson Sailor
Ms Joanne Bryant
Mr David Baldwin
Mr Frank Barbieri
Ms Trudy Lui
Ms Amy Orr
Ms Tia Hart

DRAFT

A. WELCOME & QUORUM CONFIRMATION | ACKNOWLEDGEMENTS | OPENING PRAYER | OBSERVANCES

At 11:00am, the Chair welcomed Councillors, CEO, Executives and members of the public to the Ordinary Council meeting for the month of October 2026, noting that a quorum of members was present.

The Chair advised that the acknowledgments and prayer conducted in the Trustee Meeting also apply to the Ordinary Meeting.

B. LEAVE OF ABSENCE

#C24-28/2026-10/B

CR PEARSON / CR FELL

Council:

Grants leave of absence for each of the following Councillors for the Ordinary Council Meeting dated as listed:

Division	Councillor	Date of Absence	Reason
Division 1 – Boigu	Cr. Dimas Toby	28 October 2026	Personal Commitments (family or personal matters)
Division 9 – Iama	Cr Aggie Hankin	28 October 2026	Personal Commitments (family or personal matters
Division 14 – Erub	Cr Nixon Mye	28 October 2026	Personal Commitments (family or personal matters

CARRIED UNANIMOUSLY

#C24-28/2026-10/B

CR FELL / CR STEPHEN

Division	Councillor	Date of Absence	Reason
Division 2 – Dauan	Cr. Torenzo Elisala	28 October 2026	Medical/Illness

CARRIED UNANIMOUSLY

Council noted that Deputy Mayor Wosomo was granted a leave of absence in the August Ordinary Council meeting.

C. CONFLICT OF INTEREST DECLARATIONS

The Chair advised that no written COI submissions were received for the October 2026 Ordinary Meeting.

DRAFT

The Chair reminded Councilors that any COI declarations are to be submitted in writing prior to the meeting.

1. CONFIRMATION OF MINUTES & ACTION ITEMS UPDATE

#C24-28/2026-10/1

CR MYE / CR FELL

Council confirms the Minutes of the Ordinary Council Meeting held online on 22 September 2026.

CARRIED UNANIMOUSLY

1.1. ACTION ITEMS UPDATE

The Chief Executive Officer (**Mr James William**) spoke to this item.

Executive Director Community Services (**Mr Dawson Sailor**) advised that updates provided were not reflected on the register. Mr Dawson Sailor provided a verbal update.

The update was noted by Council.

Items noted as 'completed' during this update will be removed from future reports.

2. MAYORAL REPORTS

2.1. MAYORAL MONTHLY REPORT – *late report*

The Chair spoke to this report.

The report was noted by Council.

3. CHIEF EXECUTIVE OFFICER REPORTS

3.1. CEO MONTHLY REPORT – *late report*

The Chief Executive Officer spoke to this report.

The report was noted by Council.

3.2. TSIRC MEETING SCHEDULE FOR 2027

The Chair proposed that further work be undertaken on the Chief Executive Officer's report before it is re-presented to Council.

The Chair proposed to lay the report on the table until the next meeting.

DRAFT

3.3. CHANGE OF VENUE – NOVEMBER 2026 TRUSTEE & ORDINARY COUNCIL MEETINGS

#C24-28/2026-10/3.3

CR ANIBA / CR DORANTE

Council resolves to conduct the November 2026 Trustee & Ordinary Council Meetings as a virtual meeting on Teams on Wednesday 18 November 2026.

CARRIED UNANIMOUSLY

4. BUILDING SERVICES DIRECTORATE

Nil.

5. COMMUNITY SERVICES DIRECTORATE

5.1. COUNCIL REPRESENTATION AT PRECOP31 FIJI – *late report*

#C24-28/2026-10/5.1

CR FELL / CR PEARSON

Council resolves to:

1. Approve in retrospect attendance of Councillor Ranetta Wosomo and Cr Kabay Tamu as Councils representatives at the PreCOP31 event in Fiji 5-8 October 2026
2. Council notes that the cost of flights and accommodation for both councillors was covered by the Department of Climate change, Energy, the Environment and Water

CARRIED UNANIMOUSLY

6. CORPORATE SERVICES DIRECTORATE

6.1. COMMUNITY GRANTS PROGRAM ALLOCATION (September 2026)

In accordance with Sections 194 and 195 of the *Local Government Regulation 2012* and Council's Community Grants Policy, Council resolves:

1. To allocate Community Grants Program funding to the following applicant:

#C24-28/2026-10/6.1

CR PEARSON / CR LEVI

CG2027-027 – MAGUN WARRIORS, IAMA for $4,500.00; and

CARRIED UNANIMOUSLY

2. To note the information in this report.

DRAFT

Cr Aggie Hankin declared her COI for the application and departed the meeting at 1:46pm.

Cr Aggie Hankin returned to the meeting at 1:55pm following Council resolution.

6.2. FUNDING ACQUISITION REPORT

The Acting Executive Director Corporate Services (**Ms Joanne Bryant**) spoke to the report.

The report was noted by Council.

6.3. OPERATIONAL PLAN 2026-2027 Q1 PROGRESS REPORT

The Acting Executive Director Corporate Services spoke to the report.

The report was noted by Council.

6.4. STANDING ORDERS (MEETING PROCEDURES) POLICY

#C24-28/2026-10/6.4

CR TAMU / CR STEPHEN

Council resolves:

1. To rescind Standing Orders (Meeting Procedures) Policy with an effective date of 1 August 2024;
2. Adopt Standing Orders (Meeting Procedures) Policy dated 28 October 2026 as attached (Attachment 1) to the agenda report; and
3. Authorise the Chief Executive Officer to make any administrative changes to the policy when required.

CARRIED UNANIMOUSLY

7. ENGINEERING SERVCIES DIRECTORATE

Nil.

8. FINANCIAL SERVICES DIRECTORATE

8.1. FINANCIAL DASHBOARD REPORT

Council receives and notes the monthly financial statements for the period ended 30 September 2026, prepared in accordance with Section 204 of the Local Government Regulation 2012, and notes the financial performance, liquidity, capital delivery and reporting matters outlined in this report.

The report was noted by Council.

DRAFT

Action Required:

The Executive Director Engineering Services action item is to develop a report for Council consideration regarding recruitment flexibility within Recruitment Policies. Report to comprise of evidence and data to support the recommendation presented to Council.

9. RESOLUTION TO CLOSE THE MEETING TO THE PUBLIC

#C24-28/2026-10/9

CR ANIBA / CR STEPHEN

Council resolves to close the meeting to the public pursuant to section 254J of the *Local Government Regulation 2012* to allow the Council to discuss the following items:

1. Under section 254J (e) - Chief Executive Officer update on current legal matters
2. Under section 254J (g) - Delegated Contract Approvals Report - At its meeting in June2024, Council resolved to direct the CEO to provide a quarterly report to Council on all contracts valued at or above $200K that were entered into under delegation. This quarterly report relates to the period from 1 July 2026 to 30 September 2026.
3. Under section 254J (g) - Capital Works Info Report - The Engineering Department's Capital Works team is managing the delivery of the attached summary table of capital works projects. This report provides status update on some of Council's key capital projects managed by the Engineering Services Capital Works Team

CARRIED UNANIMOUSLY

10. RESOLUTION TO RETURN THE MEETING TO THE PUBLIC

#C24-28/2026-10/10

CR STEPHEN / CR TAMU

Council resolves to move out of closed discussions pursuant to Section 254I of the *Local Government Regulation 2012*.

CARRIED UNANIMOUSLY

11. CONSIDERATION OF MATTERS DISCUSSED IN CLOSED BUSINESS

11.1. CHIEF EXECUTIVE OFFICER: *[Standing Agenda Item]* UPDATE ON CURRENT LEGAL MATTERS BEFORE COUNCIL *– (verbal update only)*

Discussion only.

The verbal update provided by the Chief Executive Officer was noted by Council.

DRAFT

11.2. CONTRACTUAL MATTER – LARGE PROCUREMENT CONTRACTS AWARDED UNDER DELEGATION

The Acting Head of Financial Services (**Mr Frank Barbieri**) spoke to the report.

The report was noted by Council.

11.3. ENGINEERING SERVICES: CAPITAL WORKS – INFORMATION REPORT

The Executive Director Engineering Services (**Mr David Baldwin**) spoke to the report.

The report was noted by Council.

12. ITEMS ARISING

1. High Frequency Radio Serviceability Check

Cr Keith Fell flagged the figures reported in the Engineering Services Operations Report relating to HF radios, noting that 11 of 15 communities assessed were deemed unsuccessful. Cr Keith Fell emphasized the importance of addressing the issue as part of Council's Disaster Management.

2. Water Supply Restriction – St Paul's

The Chair raised the matter of St Paul's water storage being significantly lower in comparison to the other communities. The Chair also addressed the recent water outage incident affecting the St Paul's community.

3. Household Water Tanks

Cr Pearson raised concerns regarding the need for individual household water tanks to ensure continued access to water in the event of a desalination plant failure. Cr Pearson asked how Council could address this matter.

4. Treaty Movements – September

The Chair highlighted the increasing number of overstays within the community and the operational, logistical and financial pressures arising from the influx. The Chair further noted the importance of providing the community with accurate data to support an understanding of Council's considerations regarding approvals and refusals.

5. Health Strategy

Cr Rocky Stephen raised the matter of ensuring the Torres Strait is considered in the Health Issues Committee Strategic Plan 2026-2030 – while in the development stage.

DRAFT

Action Required:

The Executive Director Community Services is to obtain and review the Health Issues Committee Strategic Plan 2026-2030.

6. Memorandum of Understanding with TSRA

Cr Keith Fell raised this matter on behalf of Deputy Mayor (**Cr Ranetta Wosomo**) as a matter of urgency. Bringing to Council's awareness that the MOU is not yet completed.

7. Fuel Pricing Endorsement

Cr Keith Fell questioned when the Fuel Pricing Report would be presented to Council for endorsement, emphasising the importance of communicating the outcomes to the community.

13. INFORMATION REPORTS

13.1. BUILDING SERVICES REPORT
13.2. COMMUNITY SERVICES REPORT
13.3. CORPORATE SERVICES REPORT
13.4. ENGINEERING SERVICES REPORT – ENGINEERING OPERATIONS
13.5. ENGINEERING SERVICES REPORT – WATER & WASTEWATER REPORT

Council received and noted the information reports.

Any enquiries by Councillors in relation to the information reports can be raised directly by Councillors with the respective Directorate Executive Director, or the Chief Executive Officer.

14. NEXT MEETING – 18 NOVEMBER 2026 (VC)

15. CLOSE OF MEETING & PRAYER

The Chair thanked Councilors, CEO, and Executive Leadership for their engagement throughout the Council meeting. The Chair also extended appreciation to all Officers across the land of Zenadth Kes for their efforts throughout the reporting period and formally closed the Council meeting at 4:15 pm.

Cr John Levi delivered the closing prayer.

DRAFT

ORDINARY COUNCIL MEETING ACTION ITEMS

(Updated @ 12 November 2026)

AGENDA ITEM
1.1

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
October 2026 Mtg | 12.5 | Health Issues Committee Strategic Plan 2026-2030 **Action Required:** The Executive Director Community Services is to obtain and review the Health Issues Committee Strategic Plan 2026-2030.		Executive Director Community Services	
October 2026 Mtg | 8.1 | Executive Director Engineering Services to Develop an Evidence Based Report for Council Consideration – Recruitment Flexibility with HR Policies **Action Required:** The Executive Director Engineering Services action item is to develop a report for Council consideration regarding recruitment flexibility within Recruitment Policies. Report to comprise of evidence and data to support the recommendation presented to Council.	Dec 2026	Executive Director Engineering Services	Update 11/11/2026: Report is complete and has been distributed internally as a draft version for review. Will be issued to the December Council Meeting as an agenda report.
September 2026 Mtg | 12.d | Mer Island Essential Infrastructure Action Plan and Whole-of-Government Advocacy **Action Required:** The Chief Executive Officer to work directly with Cr Bob Kaigey and the Mer community to develop a coordinated Mer Island Essential Infrastructure Action Plan and whole-of-government advocacy strategy.		CEO	Update 11/11/2026: As part of action, Eng Dept is assessing a upgrade for cemetery road to utilize R2R funds, on-isl scoping undertaken on 11/11/26.

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
September 2026 Mtg | 12.b | Marine Infrastructure Advocacy Campaign **Action Required:** The Chief Executive Officer to develop an evidence-based advocacy campaign that: 1. Clearly communicates the critical role of marine infrastructure across the region's 15 island communities. 2. Documents the age and condition of existing marine infrastructure. 3. Identifies safety, accessibility, operational and Disability Discrimination Act compliance issues. 4. Documents the consequences of infrastructure failure or continued deterioration. 5. Identifies essential services dependent upon marine access. 6. Demonstrates the economic and social impacts of unreliable or inadequate marine infrastructure. 7. Identifies short, medium and long-term infrastructure requirements. 8. Undertakes visual documentation, including photographs, video and, where appropriate, drone imagery. 9. Develops a comparative infrastructure narrative demonstrating the unique cost and service-delivery challenges of maintaining infrastructure across 15 separate island communities. 10. Maps Commonwealth and Queensland Government responsibilities and relevant funding programs. 11. Identifies relevant policy frameworks through which investment can be advocated. 12. Develops a coordinated government advocacy strategy. 13. Advocates for a dedicated, rolling Marine Infrastructure Program.		CEO	Update 11/11/2026: CEO and EDES met to discuss materials/content available and required. CEO and EDES met a 3rd party essential service with reliance on marine entry on 11/11/26 to formulate a 'joint needs/advocacy' narrative and data informed approach. Next meeting scheduled for 19/11. EDES advises specialist being engaged to assess recent x-ray testing of Masig and Erub jetties to inform a specific plan for those 2, and enhance data to inform a regional approach to remaining old jetties.

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
14. Investigates alternative Commonwealth and Queensland funding and investment opportunities. 15. Develops a Marine Infrastructure Investment Prospectus or campaign document. 16. Explores regional collaboration with other Torres Strait and Northern Peninsula Area councils, Traditional Owner organisations, community organisations, industry and government stakeholders. 17. Establishes measurable advocacy objectives, including priority projects, estimated investment requirements, responsible levels of government and proposed timeframes. 18. Reports back to Council with the proposed campaign, evidence base, stakeholder map, priority projects, funding opportunities and advocacy strategy.			
September 2026 Mtg | 12.a | Benevolent Funeral Funds **Action Required:** The Chief Executive Officer to: 1. Investigate benevolent funeral funds, funeral plans, insurance products and other relevant services available to community members. 2. Identify reputable providers and obtain information regarding eligibility, membership requirements, costs, benefits, waiting periods, exclusions and coverage, including options available to Centrelink recipients and people on low or fixed incomes. 3. Engage with relevant providers regarding information sessions or community presentations. 4. Develop a community awareness and membership drive in consultation with Council. 5. Consider how Council's Administration Offices may appropriately assist community members to access information and connect with providers, while ensuring that Council does not provide financial advice or endorse a particular provider.		CEO	

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
6. Develop appropriate community information materials, including brochures, fact sheets, posters and social media content. 7. Report back to Council with the findings and recommended community engagement and awareness approach.			
August 2026 Mtg | 1.1 | Sewerage Treatment Plan - Mabuiag **Action Required:** Chief Executive Officer to further advise Council regarding Sewerage Treatment Plan (STP) funding for Mabuiag. Once consultations have concluded with the Torres Strait Island Regional Authority (TSRA).		CEO	Update 11/11/2026: EDES advises the Mabuiag STP is still the priority wastewater project on the MIP 7 TSIRC list. Funding however not released yet. EDES advises a visual 3D model scanning of the plant is being planned to better 'tell the story' as part of any project advocacy justification need.
August 2026 Mtg | 3.2 | TCICA Membership Renewal **Action Required:** Chief Executive Officer to update Council in relation to an annual membership with Torres Cape Indigenous Alliance (TCICA). Update will advise the positive and negatives of an annual membership with TCICA, what Council has achieved/not achieved through TCICA and the Local Government Association (LGAQ), how Council can improve on using entities such as TCICA and LGAQ to voice opinions, articulate requirements and concerns, and achieve tangible results.	Oct 2026 Council Workshop	CEO	In progress
July 2026 Mtg | 6.6 | Policy Review – Councillor Remuneration, Expenses Reimbursement and Resources Policy **Action Required:** Chief Executive Officer to prepare for Council prepare for Council a submission to the Local Government Remuneration	ASAP *(or prior to end of term of current Council)*	CEO	

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
Commission to take into consideration when determining remuneration levels for TSIRC Councillors the additional non-local government responsibilities placed on Councillors (i.e. such as additional responsibilities placed on Councillors under the Australian Government's *Torres Strait Treaty* arrangements).			
July 2026 Mtg | 8.2 | 2026-27 Original Budget **Action Required:** Executive Director Corporate Services to prepare a report to Council on the status of Council Decision #C24-28/2025-8/13.1 (Expiring Subordinate Legislation – *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Regulation 2008*).		ED Corporate Services	Agenda item August OC meeting 14/09/26 CEO met with dept DG and the date has been extended to 31 August 2027. Although the department will engage with council it is unlikely there will be a taskforce. Corp Services will develop an action plan for the outstanding matters. Update 11/11/2026: development of action plan for the outstanding matters underway.
July 2026 Mtg | 12(f) | (Items Arising) Council Name Change to Zenadth Kes Regional Council **Action Required:** Executive Director Corporate Services to provide a status update to the August 2026 Ordinary Council meeting in relation to Council Decision #C24-28/2025-11/6.5 (Council Name Change to Zenadth Kes Regional Council).	Aug 2026	ED Corporate Services	Briefing paper with CEO for consideration 14/09/26 CEO requested brief to go to SARG in October. Update 20/10/2026: Brief to go to SARG 22/11/2026 Update 11/11/2026: Brief to go to SARG 25/11/2026

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
June 2026 Mtg | B | Apologies & Leave of Absence **Action Required:** 1. Chief Executive Officer and Mayor to discuss refresher training for Councillors at October 2026 Council Workshop covering roles and responsibilities, obligations, and meeting procedures (Standing Orders). 2. Chief Executive Officer, Mayor and Deputy Mayor to discuss arrangements to support the Deputy Mayor (including delegations) during the Mayor's return to work on light duties. 3. Mayor and Chief Executive Officer to discuss options for a two—day Strategic Action Reference Group (SARG) Standing Committee workshop in Cairns to discuss a mid-term review for Council to reflect on progress to date and to focus on its immediate to long—term strategic direction for the remaining two years of this term of Council.	Sept 2026 ASAP 3-7 Aug 2026 (TBC)	CEO CEO CEO	14/09/26 This took place 31 Aug – 4 Sept 2026
June 2026 Mtg | AI 1.1 | Action Items Update **Action Required:** Chief Executive Officer to review the Action Items Register to provide clearer and more detailed status updates.	ASAP	CEO & EDs	In development
June 2026 Mtg | AI 6.2 | Funding Acquisition Report (May 2026) **Action Required:**			

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
The Chief Executive Officer to explore options for greater strategic engagement with key funding bodies (such as consideration of such as consideration of individualised Service Agreements/MOUs with Australian Government agencies such as NIAA and relevant State Government agencies) to ensure that when Council requests assistance, those funding bodies have been fully informed beforehand.		CEO	Update 14/8/26: Ongoing
June 2026 Mtg | AI 6.3 | Updating Statutory Delegations **Action Required:** The Chief Executive Officer to oversee the preparation of a report back to Council detailing the risks/costs to Council in relation to administering on—ground services and support under the Torres Strait Treaty, as well as options for Council to pursue with the Australian Government to financially compensate Council for its work on ground (i.e. Service Funding Agreement/MOU).		CEO	Update 14/8/26: Ongoing
June 2026 Mtg | AI 8.4 | Policy Matter – Procurement and Ethical Sourcing Policy **Action Required:** Economic Growth Advisory Committee to review Council's existing Procurement Policy in the context of the aspirations of the Torres Strait Community-Led Economic Strategic Action Plan and then provide advice to the SARG Standing Committee and Council.		EG Advisory Committee / ED Corporate Services	Update 19/8/26: discussed at EG Advisory Committee meeting on 30 July 2026. Action ongoing and to be further discussed at the next meeting scheduled for 1 Oct 2026. Update 11/11/2026: to be tabled at next EGAC meeting 23/11/2026

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
Mar 2026 Mtg | AI 13.1 | Contractual Matter – Tender Evaluation and Award of Contract TC25192 – Central Islands 2025 DRFA Works **Action Required:** Mayor to raise with TCICA a joint submission with other Councils for funding to upgrade/improve roads across the region.		Mayor	
Mar 2026 Mtg | AI 13.2 | Funding Matter – 2026-27 ATSI TIDS Iama Barge Ramp Upgrade **Action Required:** Mayor to raise at Torres Strait Leaders' Forum the need for a joint media release on urgent marine infrastructure requirements across the region, including the TSIRC footprint.		Mayor	
Mar 2026 Mtg | AI 13.5 | Capital Works – Information Report **Action Required:** The Hammond Island STP to be raised as a priority matter for Council.		ED Engineering Services	Update 11/11/2026: Hammond STP included in prior MIP7 listing, listed in the SIP, and revised report presented to Council at September 2025 OM. Current cost est as noted in Sep 25 is $50M. TSIRC considering engaging consultant to look at possible staged construction approach. Engagement delayed due to internal resourcing capacity.
Jan 2026 Mtg | AI 3.1 | CEO Monthly Report **Action Required:** Chief Executive Officer to coordinate the preparation of a report to Council in relation to ready-to-activate contingency planning for major weather events which impact on communications, food security and other community operational capacities.	Mar 2026	CEO	In progress. Update provided to the SARG meeting on 4 Feb 2026. SARG will oversight the development of a plan and will recommend a report to a future Council meeting. Update 11/11/2026: Nov 2026 - EDES advised resupply and related planning is present in the

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
			Disaster Management Plan and sub-plans. Eng Services and Corp Services working on enhancing BCP and DM functions, incl. exercise scheduled for 12/11/26.
Dec 2025 Mtg | AI 19 | Information Reports **Action Required:** 1. Chief Executive Officer to report back to a future Council meeting options available to Council to address ongoing housing repair and maintenance issues (including the establishment of a Torres Strait Housing Authority). 2. Chief Executive Officer/Executive Director Community Services to lobby the State Government to convene a Torres Strait Regional Housing Summit as soon as possible.		1. CEO 2. CEO / ED Community Services	1. In progress. Internal discussions commenced to determine best approach. 2. To be raised with visiting Deputy Director-General Housing in February 2026. Update 12/11/2026: Request removing the item. Meet did not occur due to change of schedule for Minister.
Sep 2025 Mtg | AI 2.1 | Mayoral Monthly Report **Action Required:** Council's ECCA Advisory Committee to: 1. explore interest from key stakeholders across the greater Torres Strait region to jointly lobby for greater levels of action and investment in addressing the growing impact of climate change across the greater region; and 2. prepare a report back to Council on a proposed way forward.		ECCA Advisory Committee / ED Engineering Services	The Executive Director Engineering Services advised Council that the ECCA Advisory Committee was due to meet on 16/10/25, however, due to extenuating circumstances that meeting did not proceed. A follow-up meeting will be arranged following consultation with the ECCA Chair.
Sep 2025 Mtg | AI 6.1 | Community Grants Program Allocation (Aug 2025) **Action Required:**		ED Corporate Services / CEO	Ongoing. A/CEO and Executive Corporate Services discussed an approach and agreed to

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
CEO to explore a review of the Community Grants Policy to clarify issues in relation to eligibility for funeral grants and funeral travel grants, as well as feedback to community on outcomes following the grant acquittal.			review the Community Grant Program in December 2025. Update 15/4/2026: Community Grants Officer has commenced a review of the Community Grants policy. Update 16/6/2026: Feedback from the Councillor workshop in May 2026 being incorporated into Policy, as well as considerations on process and language. Update 19/8/2026: Policy drafting and review underway Update 11/11/2026: Policy drafting and review underway
Apr 2025 Mtg | AI 3.1 | CEO Monthly Report (April 2025) **Action Required:** Chief Executive Officer to discuss off-line with Cr Fell the matter of STP funding for Mabuiag.		Chief Executive Officer	Ongoing. On 14/4/2026 SARG authorized the CEO and ED Engineering Services to urgently progress this matter formally with State and Federal agencies. Update 11/11/2026: As noted above, August 26, 1.1 action item.
Jan 2025 Mtg | AI 6.5 | Repeal of Council Resolution – Community Radio/Broadcasting Licences **Action Required:** Matter to be considered by the Culture, Arts, Land and Heritage (CALH) Advisory Committee and a recommended way forward be presented to the April 2025 Council Meeting.		CALH Advisory Committee (Cr Aniba) / ED Corporate Services	Update 15/4/2026: ED Corporate Services to meet with CALH Chair to progress this matter. Update 16/6/26: Matter to be further discussed at next CAHL meeting scheduled for 30/6/26 Update 14/8/26: Was listed for discussion at CALH Advisory Committee Meeting on 11/8/26 however Committee Chair rescheduled that meeting to attend the JAC meeting in PNG. New Advisory Committee meeting date currently set for ……..

Agenda 2026 Item	Expected Completion Date	Action Area	Current Status
			Update 11/11/2026: to be tabled at CALH 13/11/2026
Jan 2025 Mtg | AI 17(e) | Matters Arising | Fuel Bowser and Desalination Plant (Erub) – connection to electricity grid. **Action Required:** Executive Director Engineering Services to follow-up with Ergon.		ED Engineering Services	In progress. Update 11/11/2026: Ergon engaged to undertake design and costing which is complete. Pole and connection expected in early 2027.

Torres Strait Island Regional Council

Mayor's Report – November 2026

Council Meeting: Wednesday, 18 November 2026

Reporting Period: *Wednesday, 28 October–Wednesday, 18 November 2026*

This report summarises calendar engagements involving Mayor Phillemon Mosby, Cr Ranetta Wosomo and Cr Keith Fell during the reporting period, as recorded in the supplied calendar extract. Calendar invitations do not confirm attendance unless expressly recorded. Separate entries are retained for each day of the 17–18 November Council meetings.

Note: *Deputy Mayor Ranetta Wosomo is on leave from 21 October, returning Monday 16 November. Cr Keith Fell is serving as Acting Deputy Mayor until her return on Monday, 16 November 2026.*

Follow-up meeting with Regional Leaders | *Apologies due to October OM*	
Date / Time	Wednesday, 28 October 2026 | 9.00 am–11.00 am
Location/format	Microsoft Teams / Torres Haus Members Room
Mayor / Councillor	Mayor Phillemon Mosby

Trustee & Ordinary Council Meetings (VC) – 28 October 2026	
Date / Time	Wednesday, 28 October 2026 | 9.00 am–5.00 pm
Location / format	Microsoft Teams / Committee Grafton St - 5755
Mayor / Councillor	Full Council

Invitation from TSRA Chairperson to mark the visit of Dr Albert K Barume, UN Special Rapporteur on the Rights of Indigenous Peoples | In Person	
Date / Time	Saturday, 7 November 2026 | 6.30 pm–8.30 pm
Location / format	Port Kennedy Association Inc., 66 Douglas St, Thursday Island
Mayor / Councillor	Acting Deputy Mayor, Cr Keith Fell

The United Nations Special Rapporteur on the Rights of Indigenous Peoples, Dr Albert K. Barume | In Person	
Date / Time	Monday, 9 November 2026 | 8.30 am–1.00 pm
Location / format	Microsoft Teams / Torres Haus Conference Room
Mayor / Councillor	Acting Deputy Mayor, Cr Keith Fell
Date / Time	Tuesday, 10 November 2026 | 6.05 am–8.30 am

COP31 – Cr Rocky Stephen	
Date	Monday, 9 November–Friday, 20 November 2026
Location / format	Antalya, Turkey / In person
Mayor / Councillor	Cr Rocky Stephen
Engagement	Cr Rocky Stephen travelled to Antalya, Turkey, for the 31st United Nations Climate Change Conference (COP31).

Focus	Moving from promises to concrete implementation, strengthening climate finance, and expanding the share of electricity in global energy use.
Attendance	More than 92,000 participants have registered, placing COP31 among the largest UN climate summits. Registration figures are provisional and do not confirm actual attendance.

Land tenure workshop	
Date / Time	Monday, 9 November 2026 | 1.30 pm–2.30 pm
Location / format	Multifunction Rooms, Level 41, 1 William Street, Brisbane
Mayor / Councillor	Mayor Phillemon Mosby (invited)

Afternoon tea with Directors-General	
Date / Time	Monday, 9 November 2026 | 2.30 pm–3.00 pm
Location / format	Multifunction Rooms, Level 41, 1 William Street, Brisbane
Mayor / Councillor	Mayor Phillemon Mosby (invited)

Meeting with State Cabinet – invitation from Minister Ann Leahy MP	
Date / Time	Monday, 9 November 2026 | 3.00 pm–4.00 pm
Location / format	Multifunction Rooms, Level 41, 1 William Street, Brisbane
Mayor / Councillor	Mayor Phillemon Mosby (invited)

Meeting with Karen McGhee (Australian Geographic) regarding climate change impacts in the Torres Strait	
Date / Time	Thursday, 12 November 2026 | 10.30 am–11.30 am
Location / format	Microsoft Teams
Mayor / Councillor	Mayor Phillemon Mosby

Disaster Management Exercise	
Date / Time	Thursday, 12 November 2026 | 12.30 pm–3.00 pm
Location / format	Microsoft Teams
Mayor / Councillor	Mayor Phillemon Mosby

Cr Fell Meeting – Kiribati Minister | TSIRC Office	
Date / Time	Monday, 16 November 2026 | 9.30 am–10.30 am
Location / format	TSIRC Office
Mayor / Councillor	Mayor Phillemon Mosby; Cr Keith Fell

Cr Fell Meeting request with diplomats | Monday 16 November	
Date / Time	Monday, 16 November 2026 | 1.30 pm–2.30 pm
Location / format	TSIRC Office, Thursday Island
Mayor / Councillor	Mayor Phillemon Mosby; Cr Keith Fell

Closing Remarks

The calendar extract records engagements relating to Council meetings, regional leadership, the visit of the United Nations Special Rapporteur, climate change impacts, disaster management and diplomatic meetings, together with associated travel. Attendance and outcomes are not confirmed by the calendar extract.

Mina Koeyma Eso.



Cr Phillemon Mosby
Mayor | Torres Strait Island Regional Council

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
5.1

DIRECTORATE: Community Services
AUTHOR: *Executive Director Community Services*

TORRES STRAIT TREATY – SUSPENSION OF TRADITIONAL VISITS OVER CHRISTMAS/NEW YEAR PERIOD 2026 - 2027

OFFICER RECOMMENDATION:

That Council:

(a) In accordance with Article 16 of The Torres Strait Treaty (*Australian Treaty Series 1985 No. 4),* resolves to suspend free cross-border movements between Papua New Guinea and Australia for the period 24 December 2026 – 10 January 2027.

(b) As Authorising Officers, Divisional Councillors must exercise their powers diligently, consistent with applicable regulatory instruments, Councils policies and procedures, and in the spirit of the Treaty.

EXECUTIVE SUMMARY:

Council is presented the report to discuss and agree on the annual closure of border movements between Torres Strait and PNG Coastal villages under the Torres Strait Treaty.

Suspension of the border occurs each year during the festive season. Period of suspension is at Councils discretion, and in liaison with key stakeholders.

A 18 day suspension of free border movements is proposed for Council discussion and decision. This period was consulted or communicated with key stakeholders commencing Thursday 24th December 2026 and ceases Sunday 10 January 2027. This period aligns with operations of Dept of Foreign Affairs and Trade office on Thursday Island for ease of processing purposes.

During Suspension, all treaty related matters is to be reported to the Treaty Liaison Officer to triage with appropriate agencies to respond. This will be included in communication region-wide and online methods.

INTERESTED PARTIES/CONSULTATION:

- Department of Foreign Affairs and Trade – Treaty Liaison Officer
- TSIRC - Cr Keith Fell, Cr Dimas Toby, Cr Torenzo Elisala, Cr Chelsea Aniba
- TSIRC - Community Services Managers

BACKGROUND:

The Torres Strait Treaty was signed in December 1978 and entered into force in February 1985. It defines the border between Australia and Papua New Guinea and provides a framework for the management of the common border area. Both Australia and Papua New Guinea have liaison officers, based respectively at Thursday Island and Daru, who consult regularly on the implementation of the Treaty at the local level.

In accordance with Article 16 "Immigration, customs, quarantine and health" of the *Torres Strait Treaty*

> *(b) each Party reserves its right to limit free movement to the extent necessary to control abuses involving illegal entry or evasion of justice; and*
>
> *(c) each Party reserves its right to apply such immigration, customs, health and quarantine measures, temporary or otherwise, as it considers necessary to meet problems which may arise. In particular each Party may apply measures to limit or prevent free movement, or the carriage of goods, plants or animals in the course thereof, in the case of an outbreak or spread of an epidemic, epizootic or epiphytotic in or in the vicinity of the Protected Zone*

In previous years, Council agreed to the following guiding principles for Councillors to observe as authorising officers during this suspension period:

- No new traditional visits into the Torres Strait should occur for duration of the suspension period. New travel is when Visitors depart Community or Village of residence. A return travel to place of residence is not a new travel.
- Under the Treaty, Councillors are the only 'authorising officer' for Prior Approval Notices. No other local authority / or bodies holds the same authority as the Torres Strait Treaty has international jurisdiction (i.e. Australia/Papua New Guinea). The Torres Strait Treaty includes Authorising Officer which is agreed by both relevant Government Authorities of Australia and Papua New Guinea.

Additional compliance requirements for traditional inhabitant visits can be found on the TSIRC website by following this link: Torres Strait Treaty & Border Movements | Torres Strait Island Regional Council (tsirc.qld.gov.au).

COMPLIANCE / CONSIDERATIONS:

Statutory:	*Torres Strait Treaty Australian Treaty Series 1985 No.4*
Budgetary:	Unplanned expenditure potentially in circumstance to assist or support a Qld Police Service in search and rescue efforts. This is unplanned and unbudgeted.
Policy:	• Guidelines for Traditional Visitors traveling under the Torres Strait Treaty
Legal:	Not applicable
Risk:	• Breaches of conditions under during the suspension period
Links to Strategic Plans:	Corporate Plan 2025-2030 1 Strengthening our Communities 1.4 Celebrate and promote our art, culture and heritage: Take a strategic approach to ensuring that Ailan Kaston and cultural practices are preserved, celebrated, and passed on to future generations.
Masig Statement:	Not applicable

Standing Committee Consultation:	Housing and Safe and Healthy Communities
Timelines:	Suspension period: cob 19/12/25 to Sunday 01/02/2026

CONCLUSION:

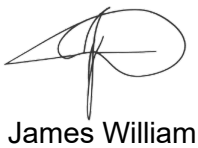
- That Council considers suspension of boarder movements during 24th December 2026 – 10 January 2027.
- That Council notes key factors such as essential services like water security for our Communities; impacts experienced on South Fly Region of PNG as a result of El Nino.

Recommended:



Dawson Sailor
Executive Director Community Services

Approved:



James William
Chief Executive Officer

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
6.1

DIRECTORATE: ***Corporate Services***
AUTHOR*: Community Grants Officer*

COMMUNITY GRANTS PROGRAM ALLOCATION (OCTOBER 2026)

OFFICER RECOMMENDATION:

In accordance with Sections 194 and 195 of the *Local Government Regulation 2012* and Council's Community Grants Policy, Council resolves:

1. **To allocate Community Grants Program funding to the following applicant:**
    - **CG2027-022 – OPNOR BEIZAM RUGBY LEAGUE, MER for $8,639.40,**
    - **CG2027-031 – SURUMAU GLADIATORS UNDER 19'S TEAM, WARRABER for $4,500.00,**
    - **CG2027-032 – SURUMAU GLADIATORS OPEN MENS TEAM, WARRABER for $4,500.00,**
    - **CG2027-034 – ZENADTH KES JUNIORS, MABUIAG for $10,000.00,**
    - **CG2027-036 – SENPOL WOMEN'S GROUP, ST PAULS for $1,000.00, and**
    - **CG2027-037 – BOIGU ISLAND CAMPUS, BOIGU for $2,000.00.**

2. **To note the information in this report.**

EXECUTIVE SUMMARY:

Six (6) applications were received before the monthly deadline of 5pm, 30/10/2026 which require resolution at this monthly Council meeting.

Additional details in relation to the Community Grants Program are provided in the following attachments to this report:

Attachment 1 - Details on Community Grant applications requiring Council resolution at this monthly meeting.

Attachment 2 - Overview of the 2026-27 Fund Balances as of 13 November 2026.

Attachment 3 - Details on Ineligible Grant Applications received During the Reporting Period.

Attachment 4 - Details on Grant Applications Processed During the Reporting Period.

Attachment 5 - Details on Grant Applications that required Divisional Contribution and/or Donations received During the Reporting Period.

Attachment 6 - Acquittals from Previous Applications.

INTERESTED PARTIES/CONSULTATION:

- Councillors
- Chief Executive Officer

- Executive Directors
- Divisional Managers
- Community Grants Officer

BACKGROUND:

Community Grants applications must be submitted on the last Friday of the month to be tabled at the next Ordinary Council meeting.

Community Grants applications are received directly to Community Grants or via Division staff or Council. Applicants are assessed against eligibility criteria as per the *Community Grants Policy*.

As outlined in Attachment 1 (Community Grant applications requiring Council resolution), some of the applications have not had responses from Divisional Councillors at the time of reporting. In accordance with the Community Grants Policy, before an application is considered by Council, Divisional Councillors must declare any real, actual, perceived, prescribed, or declarable conflicts of interest. To avoid delays, Council may proceed to determine applications at this meeting, with attending Councillors making any required declarations. If a Councillor is absent, Council may still make a decision on the application. This approach is not prohibited under the Community Grants Policy.

COMPLIANCE / CONSIDERATIONS:

Statutory:	*Local Government Regulation 2012*
Budgetary:	Approved allocation of funds for Community Grants as per TSIRC 2026-2027 budget.
Policy:	*Community Grants Policy*
Legal:	N/A
Risk:	No financial risk identified as the allocation is within existing Community Grants budget.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 1 – Strengthening Our Communities ➢ *Supporting healthy lifestyles, engaged communities, and celebrating cultural heritage.*
***Malungu Yangu Wakay* (The Masig Statement):**	Aligns with the social and cultural aspirations of ***Malungu Yangu Wakay.***
Standing Committee Consultation:	N/A
Timelines:	Community Grants applications must be submitted on the last Friday of the month to be tabled at the next Ordinary Council meeting.

Prepared/Recommended:

KjEpseg

Katherine Epseg
Community Grants Officer

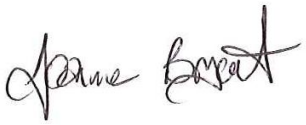
Recommended:



Amy Orr
Executive Assistant to the CEO

Endorsed:

Approved:



Joanne Bryant
Acting Executive Director Corporate Services



James William
Chief Executive Officer

ATTACHMENTS

Attachment 1: Community Grant applications requiring Council resolution at this monthly meeting

Attachment 2: 2026-2027 Fund Balances on 13 November 2026

Attachment 3: Ineligible Grant Applications Processed During the Reporting Period

Attachment 4: Grant Applications Processed During the Reporting Period.

Attachment 5: Grant Applications that required Divisional Contribution and/or Donations received During the Reporting Period.

Attachment 6: Acquittal from Previous Applications.

Attachment 1: Community Grant applications requiring Council resolution

Applicant	Amount Requested	Project/Event	Contribution Amount	Division
CG2027-022 – OPNOR BEIZAM RUGBY LEAGUE	**$8,639.40**	APPAREL EXPENSES: To support the OPNOR BEIZAM RUGBY LEAGUE TEAM participate in the 2027 Survival Day Reconciliation Rugby League Carnival in Cairns, 22-24/01/2027.	**$8,639.40 Supported by Cr Kaigey.**	**MER**
CG2027-031 – SURUMAU GLADIATORS UNDER 19'S TEAM	**$4,500.00**	ACCOMMODATION EXPENSES: To support the SURUMAU GLADIATOR'S UNDER 19'S TEAM participate in the 2027 Survival Day Reconciliation Rugby League Carnival in Cairns, 22-24/01/2027.	***A request for funding support was forwarded to Cr Tamu; however, no response has been received at the time of reporting.***	**WARRABER**
CG2027-032 – SURUMAU GLADIATORS OPEN MENS TEAM	**$4,500.00**	ACCOMMODATION EXPENSES: To support the SURUMAU GLADIATOR'S OPEN MEN'S TEAM participate in the 2027 Survival Day Reconciliation Rugby League Carnival in Cairns, 22-24/01/2027.	***A request for funding support was forwarded to Cr Tamu; however, no response has been received at the time of reporting.***	**WARRABER**
CG2027-034 – ZENADTH KES JUNIORS	**$10,000.00**	CATERING EXPENSES: To support the ZENADTH KES JUNIORS host the 2027 Junior	**$10,000.00 Supported by Cr Levi.**	**MABUIAG**

		Rugby League Development Camp on Mabuiag Island, 18-22/01/2027.	***COI declared by Cr Fell.***	
CG2027-036 – SENPOL WOMEN'S GROUP	**$1,000.00**	COMMUNITY GIFTS: To support the St Paul's Women's Group host their 2026 Christmas Light Competition on St Paul's Community, 14/12/2026.	***A request for funding support was forwarded to Cr Levi; however, no response has been received at the time of reporting.***	**ST PAULS**
CG2027-037 – BOIGU ISLAND CAMPUS	**$2,000.00**	CATERING EXPENSES: To support the Boigu Island Campus host their 2026 Year 6 Formal Transition on Boigu Island, 28/11/2026.	***A request for funding support was forwarded to Cr Toby; however, no response has been received at the time of reporting.***	**BOIGU**

Attachment 2: 2026-2027 Fund Balances on 13 November 2026

Division	Councillor	Budget	Less Approved Funding	Closing Balance
Boigu	Cr. Toby	$ 25,000.00	$15,428.84	$9,571.16
Hammond	Cr. Dorante	$ 25,000.00	$7,733.39	$17,266.61
St Pauls	Cr. Levi	$ 25,000.00	$12,988.48	$12,011.52
Ugar	Cr. Stephen	$ 25,000.00	$0.00	$25,000.00
Badu	Cr. Wosomo	$ 25,000.00	$13,704.81	$11,295.19
Dauan	Cr. Elisala	$ 25,000.00	$15,863.92	$9,136.08
Erub	Cr. Mye	$ 25,000.00	$0.00	$25,000.00
Iama	Cr. Hankin	$ 25,000.00	$5,000.00	$20,000.00
Kubin	Cr. Manas	$ 25,000.00	$9,163.65	$15,836.35
Mabuiag	Cr. Fell	$ 25,000.00	$7,221.34	$17,778.66
Mer	Cr. Kaigey	$ 25,000.00	$0.00	$25,000.00
Poruma	Cr. Pearson	$ 25,000.00	$5,724.00	$19,276.00
Saibai	Cr. Aniba	$ 25,000.00	$12,780.01	$12,219.99
Warraber	Cr. Tamu	$ 25,000.00	$10,986.66	$14,013.34
Yorke	Cr. Ted Mosby	$ 25,000.00	$9,155.00	$15,845.00
Mayor	Mayor Mosby	$ 25,000.00	$1,000.00	$24,000.00

CEO Donations	CEO	$ 10,000.00	$9,000.00	$1,000.00
Community Gifts	CEO	$ 10,000.00	$5,000.00	$5,000.00
		$ 420,000.00	**$ 140,750.10**	**$ 279,249.90**

Attachment 3: Ineligible Grant Applications received During the Reporting Period

	Applicant	Amount Requested	Project/Event	Ineligibility Outcome	Division
Community Grant Applications	**CG2027-030 – CLARA BOWIE**	**$2,000.00**	CATERING EXPENSES: To support the Year 6 Graduation ceremony of the Badu Island Campus, 27/22/2026.	- *Incomplete application missing the November assessment deadline on 30/10/2026.*	**BADU**
	CG2027-033 – SAIBAI STAGS	**$3,000.00**	CATERING EXPENSES: To support the Saibai Stags Rugby League Team, participate in the 2026 Gordonvale Indigenous Rugby League Carnival, 23-25/10/2026.	- *Late application missing the October assessment deadline on 25/09/2026, and* - *Ineligible for Out-of-Cycle processing as the event is an annual and pre-planned event.*	**SAIBAI**

	Applicant	Amount Requested	Project/Event	Cancelled Outcome	Division

Funeral Donation Application	**FD2027-019 – DAWN MAPA**	**$2,500.00**	REPATRIATION EXPENSES: To support the funeral of the Late Ms Rebecca Murray on Masig Island, 26/10/2026.	- *Application cancelled as funds were no longer required to cover repatriation expenses.*	**MER**

	Applicant	**Amount Requested**	**Project/Event**	**Cancelled Outcome**	**Division**
Funeral Travel Applications	**FT2027-013 – GIDINA WAIA**	**$3,340.00**	TRAVEL EXPENSES: To attend the funeral of the Late Ms Reah Waireg on Boigu Island, 06/11/2026.	- *Application cancelled as funds were no longer required to cover travel expenses.*	**SAIBAI**
	FT2027-015 – LILY TAMWOY	**$6,990.00**	TRAVEL EXPENSES: To attend the funeral of the Late Ms Rebecca Murray on Masig Island, 26/10/2026. (RETURN TRAVEL: KUBIN TO MASIG ISLAND)	- *Application withdrawn due to insufficient time to facilitate the required assessment and approval process.*	**KUBIN**

Attachment 4: Grant Applications Processed During the Reporting Period

	Applicant	Amount Requested	Project/Event	Contribution Amount	Division
Out-of-Cycle Community Grant Application	**CG2027-035 – TAGAI SECONDARY COLLEGE**	**$1,000.00**	MAYOR MOSBY DONATION: To support Badu Island student, the recipient of the 2026 Tagai Secondary College's Academic Award, 19/11/2026.	**$1,000.00**	**MAYOR**

	Applicant	Amount Requested	Project/Event	Contribution Amount	Division
Funeral Donation Application	**FD2027-016 – JUNE MESSA**	**$5,000.00**	REPATRIATION EXPENSES: To support the funeral of the Late Ms Rebecca Murray on Masig Island, 26/10/2026.	**$5,000.00**	**MASIG**
	FD2027-017 – DIAI BAIRA	**$5,000.00**	CATERING EXPENSES: To support the funeral of the Late Mrs Edau Asse (nee Saub) on Badu Island, 23/10/2026.	**$3,500.00**	**BADU**
	FD2027-018 – GADA WAIREG	**$5,000.00**	FUNERAL DIRECTOR & CATERING EXPENSES: To support the funeral of the Late Ms Reah Waireg on Boigu Island, 06/11/2026.	**$5,500.00**	**BOIGU**

	Applicant	Amount Requested	Project/Event	Contribution Amount	Division
Funeral Travel Application	**FT2027-014 – MARK PEARSON**	**$3,700.00**	TRAVEL EXPENSES: To attend the funeral of the Late Mr Sam Pearson on Thursday Island, 24/10/2026. (RETURN TRAVEL: WARRABER TO HORN ISLAND)	**$3,700.00**	**WARRABER**

Attachment 5: Grant Applications that required Divisional Contributions and/or Donations received During the Reporting Period

	Applicant	Amount Requested	Project/Event	Contribution Amount	Division
Funeral Donation Applications	**FD2027-017 – DIAI BAIRA**	**$5,000.00**	CATERING EXPENSES: To support the funeral of the Late Mrs Edau Asse (nee Saub) on Badu Island, 23/10/2026.	**$2,000.00**	**BADU**
				$1,000.00	**DAUAN**
				$500.00	**MABUIAG**
	FD2027-018 – GADA WAIREG	**$5,000.00**	FUNERAL DIRECTOR & CATERING EXPENSES: To support the funeral of the Late Ms Reah Waireg on Boigu Island, 06/11/2026.	**$3,500.00**	**BOIGU**
				$2,000.00	**SAIBAI**

Attachment 6: Acquittals From Previous Applications

1. CG2026-105 – SURUMAU GLADIATORS, 2026 GRASSROOTS RUGBY LEAGUE CARNIVAL IN CAIRNS, 17-19/07/2026.






FALCONS
FALCONS
FALCONS

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
6.2

DIRECTORATE: Corporate Services
***AUTHOR**: Grants Revenue Officer*

FUNDING ACQUISITION REPORT (OCTOBER 2026)

OFFICER RECOMMENDATION

Council receives and notes this report and its content.

EXECUTIVE SUMMARY

The Funding Acquisition Report provides an update and summary of Council's current grant applications and acquisition outcomes for the October 2026 reporting period.

The included tables highlight all current funding applications, including pending, successful and unsuccessful.

Applications are separated into Operational Funding and Capital Project Funding for the financial year 2026-2027.

The report also outlines Council's continued effort to attract additional funding from both government and non-government sources.

October 2026

- 1 funding application was submitted for the value of $2,650,000.00-Closing the Gap Priorities Fund Round 2.

(Note: There may be a discrepancy between the figures listed on this report against actuals in financial reports. This is largely due to the carry-over of project underspends from operational funding, as well as capital projects that receive progress payments spanning over multiple financial years combined with revenue recognition requirements per Accounting Standards.)

Operational Project Funding 2026-2027

Funding Stream	Total	Project Details	Date of Application	Date of Outcome	Outcome	Comment	Division
Queensland Reconstruction Authority (QRA)	$10,660.00	Get Ready Queensland Program 2026-2027	5-Jun-26	30-Sep-26	Successful		TS Region
Queensland Reconstruction Authority (QRA)	$ 5,046,831.27	TSIRC 2026 - Saibai Culvert	23-Jul-26	10-Sep-26	Successful		Saibai
Scheme Supply Fund 2024-26 - Pathway 1 Allocation	$ 100,000.00	Zenadth Kes Planning Scheme Residential Expansion Areas & Planning Scheme mapping harmonisation		15-Sep-26	Successful	Funding to support continuation of Council's Social Housing Strategy implemented November 2024.	TS Region
Queensland Reconstruction Authority (QRA)	$ 1,052,225.71	Warraber Seawall	23-Jul-26	1-Sep-26	Successful		Warraber
Queensland Reconstruction Authority (QRA)	$ 442,091.17	St Paul Oza Bosun Road	17-Jun-26	1-Sep-26	Successful		St Paul
Queensland Reconstruction Authority (QRA)	$1,022,903.43	Kemus Road Scour	4-Jun-26	13-Aug-26	Successful		Erub
Dept of the Environment, Tourism, Science & Innovation (DETSI)	$ 275,000.00	Fighting Illegal Dumping Program Round 1A		1-Jul-26	Successful		TS Region
Dept of Tourism, Innovation & Sport (DTIS)	$ 125,000.00	Torres Strait Community Sport & Recreation Program		1-Jul-26	Successful	Continuation of funding to support TS Community Sport & Recreation Program 1 July 2026 to 30 June 2027 .	TS Region
TSRA	$ 290,000.00	Dauan and Ugar Helicopter Subsidy Scheme		1-Jul-26	Successful	Letter of Variation executed to extend services from 1 July to 31 Dec 2026. $145,000 per Division.	Dauan & Ugar
TSRA	$65,000.00	Hammond Island Ferry Subsidy Service		1-Jul-26	Successful	Letter of Variation executed to extend services effective 1 July 2026 to 31 Dec 2026. Additional funding was allocated for period 1 July to 30 Dec 2026.	Hammond
QLD Health	$2,279,296.00	Aboriginal & Torres Strait Islander Environmental Health Program	27-Jun-25	1-Jul-26	Successful	DoV fully executed commencing 1 July 2026 to 30 June 2033 . Qld Health will fund TSIRC $2,279,296 per annum until 31/06/2033.	TS Region
Total of Funding Applied -	**$ 10,709,007.58**						
Total of Funding Successful	**$ 10,709,007.58**						
Total of Funding Unsuccessfu	**$ -**						
Total of Funding Pending	**$ -**						

Capital Project Funding 2026-2026

Funding Stream	Total	Project Details	Date of Application	Date of Outcome	Outcome	Comment	Division
Closing the Gap Priorities (CTGP) Fund - Round 2	$ 2,650,000.00	Erub Island Water Security 001689	4-Nov-26		Pending		Erub
Queensland Reconstruction Authority (QRA)	$ 168,823.00	DRF Badu Generator Ancillary Works	1-Sep-26		Pending	Separate submission to represent additional funding for QRA 0046 Badu Council Office Generator.	Badu
Secure Communities Partnerships Program (SCPP)- Rnd 2 Local Council Small Business Grant	$ 268,500.00	Erub Island Security Upgrade	30-Mar-26		Pending		Erub
Secure Communities Partnerships Program (SCPP)- Rnd 2 Local Council Small Business Grant	$384,000.00	Top Western Cluster Security Upgrade	30-Mar-26		Pending		Top Western Cluster
Dept of Sport & Recreation - Field of Play & Partnership Fund	$ 829,029.00	Badu Oval Amenities Upgrade Project	3-Feb-26		Pending		Badu
Dept of Sport & Recreation - Field of Play & Partnership Fund	$ 718,300.00	Mabuiag Sport Court Upgrade Project	3-Feb-26		Pending		Mabuiag
TSRA	$ 5,000,000.00	Boigu Jetty Replacement Project			Successful		Boigu
Indigenous Cape Communties Economic Development Fund (ICCEDF) 2026-27	$ 589,917.00	TBC		1-Jul-26	Successful	Funding allocation currently with the CEO for consideration.	Erub
Closing the Gap Priorities (CTGP) Fund	$ 2,650,000.00	Erub Island Water Security Project		11-Jun-26	Successful		Erub
Total of Funding Applied - *Noting funding can span over numerous financial	**$ 13,258,569.00**						
Total of Funding Successful	**$ 8,239,917.00**						
Total of Funding Unsuccessfu	**$ -**						
Total of Funding Pending	**$ 5,018,652.00**						

Annual Local Government Funding 2026-2027

The table below highlights the Annual Local Government Funding allocated for 2026-2027. No application is required for this type of funding. Council officers note that the below figures will not reconcile to budget documents or financial statements as per AASB 1058, Council is required to recognise revenue on receipt of funds.

ANNUAL LOCAL GOVERNMENT FUNDING				
Funding Stream	**26/27 Total Allocation**	**Project Details**	**Date of Application**	**Comments**
QLD Police - SES Local Government Subsidy	*$ 26,521.00*	*This payment recognises the costs incurred by Local government in providing support to their SES Groups and Units*	*Annual Allocation*	*100% paid upfront for current financial year 26/27*
Financial Assistance – Indigenous Councils Funding Program	*$ 17,049,928.00*	*The ICFP replaces the SGFA & RRP and represents a significant investment in Queensland's Indigenous communities.*	*Annual Allocation*	*100% paid upfront for current financial year 26/27. Funding allocation may vary.*
Financial Assistance – General Purpose	*$ 17,761,304.00*	*Financial Assistance General Purpose is an annual allocation-based program for local government bodies based on the principal of jorizontal fiscal equalisation, enabling them to function by reasonable effort to an average standard.*	*Annual Allocation*	*50% paid upfront for current financial year 26/27. Balance to be paid in equal proportions every quarter. Funding allocation may vary.*
Financial Assistance – Local Roads	*$ 191,355.00*	*Financial Assistance Local Roads is an annual allocation-based program to assist local governments with roads expenditure and to preserve its roads assets*	*Annual Allocation*	*50% paid upfront for current financial year 26/27. Balance to be paid in equal proportions every quarter. Funding allocation may vary.*
Total Allocation for 26/27	$ 35,029,108.00			

INTERESTED PARTIES/CONSULTATION

Executive Leadership Team and relevant Directorate staff and managers.

BACKGROUND

New funding opportunities are channelled to both the Executive Leadership Team and the Administration and Communication team for thorough evaluation. Should a funding opportunity be deemed viable, the application process is managed either internally within the relevant directorate or in collaboration with Peak Services. Once secured, successful funding contracts are overseen by the Administration and Communications team internally.

EXTERNAL FUNDING UPDATE

CTGP Fund Round 2 – Erub Water Security 001689 $2,650,000.00
This funding will supply improvement to ensure reliable access to clean drinking water for community growth.

TSRA – Hammond Island Ferry Subsidy 25-26 $65,000.00
Funding Agreement for Hammond Ferry Subsidy will end 31 December 2026, TSRA advised there are some budgetary constraints, and funding is unlikely to continue beyond this financial year. Staff are continuing to monitor for opportunities.

TSRA – Dauan Helicopter Subsidy Scheme $145,000.00
Funding Agreement will end 31 December 2026, **currently pending**, however funding unlikely to continue beyond this financial year. Staff are continuing to monitor for opportunities.

TSRA – Ugar Helicopter Subsidy Scheme $145,000.00
Funding Agreement end 31 December 2026, **currently pending**, however funding unlikely to continue beyond this financial year. Staff are continuing to monitor for opportunities.

COMPLIANCE / CONSIDERATIONS:

Statutory:	*Local Government Act 2009* *Local Government Regulation 2012*
Budgetary:	Operational and capital budget is adjusted upon successful funding application
Policy:	N/A
Legal:	N/A
Risk:	Council relies on external grant funding to ensure financial stability and liquidity. Council will continue to advocate for increased funding opportunities aligned with Corporate Plan strategic priorities and Operational Plan deliverables. All successful funded projects will need to be completed by the timeframes set out in the respective funding agreements. Communications and Administration team alongside identified Project Managers will ensure reporting and monitoring mechanisms are established to guarantee project milestones, acquittals, reporting and contract completion are finalised within the contractual parameters.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-2030 Focus Area 3– A Proactive & Responsible Council *3.2 Proactively advocate on behalf of our people for vital Federal and State Government funding consistent with community needs and Council priorities.*
Malungu Yangu Wakay (The Masig Statement):	N/A
Standing Committee Consultation:	N/A
Timelines:	N/A

OTHER COMMENTS:
Nil

Prepared:

Georgina Thaiday
Grants Revenue Officer

Recommended:

Belinda Down
Acting Manager Governance & Risk

Endorsed:

Joanne Byrant
A/Executive Director, Corporate Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:
NIL

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
6.3

DIRECTORATE: Corporate Services
***AUTHOR**: Acting Manager Governance and Risk*

TSIRC 2025-26 ANNUAL REPORT

OFFICER RECOMMENDATION:

Council resolves to:

a) **Adopt the Annual Report for the period of 1 July 2025 to 30 June 2026 in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*; and**

b) **Delegate to the Chief Executive Officer the power to make any required minor administrative amendments, to finalize all matters associated with publishing this report.**

EXECUTIVE SUMMARY:

The *Local Government Regulation 2012* requires that each local government prepare an annual report for each financial year. Annual reports must be adopted within **one month** after the day the Auditor-General gives the Auditor-General's report about the local government's financial statement for the financial year.

The Auditor General provided his report on **22 October 2026**. Therefore, Council must adopt its annual report by **22 November 2026**.

BACKGROUND:

In accordance with section 182 of the *Local Government Regulation 2012* (the Regulation), Council is required to prepare and adopt an annual report.

The annual report provides an assessment of Council's operations for the financial year and must contain;

- Financial statements including;
  - Audited General Purpose Financial Statements;
  - Current-Year Financial Sustainability Statement;
  - Long-Term Financial Sustainability Statement;
  - Auditor-General's audit reports; and
  - Community Financial Report.
- Certain Council resolutions made under section 250(1) (writing off overdue rates); and 206(2) special payments made by Council;
- Councillor remuneration, expenses and attendance at meetings; and
- Councillor conduct, complaints, investigations and outcomes.

Council's Annual Report 2025-2026 has been prepared, meets all legislative provisions and is provided to Council today for consideration and adoption.

Once adopted, in accordance with section 182 of the Regulation, Council must publish the report on its website within two weeks from when it was adopted.

INTERESTED PARTIES/CONSULTATION:

- Chief Executive Officer
- Audit Committee – *regarding 2025-26 Financial Statements*
- Executive Directors
- Divisional Councillors via Council October workshop.

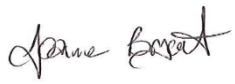
COMPLIANCE/CONSIDERATIONS:

Statutory:	• *Local Government Act 2009* • *Local Government Regulation 2012*
Budgetary:	The Annual Report must include financial statements for the 2025-26 financial year
Policy:	N/A
Legal:	It is a statutory requirement that Council adopt the Annual Report under the *Local Government Regulation 2012*
Risk / Risk Mitigation:	Failure to deliver an Annual Report is a Breach of the *Local Government Regulation 2012.*
Links to Strategic Plans:	CORPORATE PLAN 2025-2030 Focus Area # 3. A proactive and responsible Council ➢ 3.1 Provide good governance and leadership ➢ Ensure responsible financial management and sustainability ➢ Ensure compliance with legislative requirements and regulations, uphold the Council's legal obligations, and make ethical decisions in the best interest of the community.
Malungu Yangu Wakay (Masig Statement):	• Consistent with Aim 3 - In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples, in exercising our right to self-determination, we have the right to autonomy or self-government in matters relating to our internal and local affairs, as well as ways and means for financing their autonomous functions.
Standing Committee Consultation:	N/A
Timelines:	The Annual Report must be adopted by Council by **22 November 2026.** Must be published on Council's website within two weeks from when it was adopted.

Other Comments:

Nil.

Recommended:



Joanne Bryant
Acting Executive Director Corporate Services

Approved:



James William
Chief Executive Officer

ATTACHMENTS:

LINK: Annual Report 2025-26

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
6.4

DIRECTORATE: Corporate Services
AUTHOR: *Acting Executive Director Corporate Services*

TSIRC MEETING SCHEDULE FOR 2027

OFFICER RECOMMENDATION:

In accordance with Section 257(1) of the ***Local Government Regulations 2012***, Council:

1. Endorses the following schedule of Trustee Council meetings, Ordinary Council meetings and Council Workshops for 2027:
    - Wednesday, 27 January 2027 (VC);
    - Wednesday, 24 February 2027 (VC);
    - Tuesday & Wednesday, 23-24 March 2027 (f2f – venue Kubin, back-up Saibai);
    - Wednesday, 21 April 2027 (VC);
    - Monday to Friday, 17-21 May 2027 (Council Workshop to be held on Badu, back-up Mer);
    - Wednesday, 26 May 2027 (VC);
    - Tuesday & Wednesday, 22-23 June 2027 (f2f – Poruma, back-up Erub);
    - Wednesday, 21 July 2027 (VC);
    - Tuesday & Wednesday, 24-25 August 2027 (f2f – venue Masig);
    - Wednesday, 15 September 2027 (VC);
    - Tuesday & Wednesday, 26-27 October 2027 (f2f – Iama, back-up Mabuiag);
    - Monday to Friday, 8-12 November 2027 (Council Workshop to be held in Cairns);
    - Wednesday, 24 November 2027 (VC);
    - Tuesday & Wednesday, 14-15 December 2027 (f2f – venue Hammond);
2. Acknowledges the significant increase in the estimated cost of delivering the proposed 2027 schedule compared with the current budget provision;
3. Acknowledges that proceeding with the proposed schedule will place additional pressure on its financial position and may adversely affect long-term financial sustainability, unless the additional costs are offset through savings, increased revenue, reduced expenditure, or changes to service levels;
4. Notes that any additional funding required to deliver the proposed schedule will be considered through Council's applicable budget review and/or annual budget process; and
5. In accordance with Section 254B of the ***Local Government Regulations 2012***, Council agrees that the schedule of Trustee and Ordinary Council Meetings for 2027 be published in the ***Torres News*** and on the Council website.

EXECUTIVE SUMMARY:

This report proposes a schedule of meetings for Council (including Trustee Council meetings and annual May and November Council Workshops) for 2027. Council is requested to consider and endorse venues for the face-to-face meetings on Division.

Section 257(1) of the *Local Government Regulation 2012* requires Council to meet at least once in each month.

Section 254B of the *Local Government Regulation 2012* requires that Council and Standing Committee meetings be published at least once a year and again when there are any changes made to the meeting dates. The annual schedule of meetings is normally advertised initially in the *Torres News* and on Council's website, with subsequent changes thereafter updated on Council's website.

INTERESTED PARTIES/CONSULTATION:

- Councillors workshop held October 2026
- Council OM 28 October 2026
- Executive Director Financial Services
- GBK
- TSRA

BACKGROUND:

Virtual monthly Trustee and Ordinary Council meetings are held for 1-day only. Face-to-face meetings on division are held over a 2-day period.

Where possible for face-to-face meetings, all formal business should be dealt with on the first day and the second day be reserved for community and information sessions (i.e. deputations and Mayoral and advisory committee information sessions) with all Councillors required to be present.

A list of TSIRC Divisions which have hosted previous Council meetings since 2017 is attached to this report. TSIRC Divisions yet to host a Council meeting since 2017 are:

- Division 6 – Kubin
- Division 13 – Ugar

It is understood that GBK and TSRA usually set their meeting dates following the publication of Council's meeting schedule.

Budgetary considerations

Financial Services has reviewed the financial impact of the proposed 2027 meeting schedule and advise the following:

There have been significant increases in the cost of hosting Council meetings and workshops compared with previous costings. Drivers for these increases reflect extended stays at meeting locations without a corresponding increase in the length of meetings/workshops, together with increased airfares, car hire, venue hire and catering costs. Last minute changes to travel arrangements can also incur additional costs. A review will be undertaken to identify opportunities to reduce travel costs and improve the efficiency of business travel arrangements.

For context:

- The **July Mabuiag Council Meeting** was budgeted at approximately **$40,668** and cost approximately **$94,129**, an increase of **$53,461**.

- The **October Workshop** was budgeted at approximately **$107,391**, with expenditure to date of approximately **$180,052**, an increase of **$72,661**, with further commitments potentially still to be finalised.

The proposed 2027 schedule is estimated to require approximately **$685,131**, compared with the current budget provision of **$362,452 for 2026 schedule**, resulting in an estimated **additional**

budget requirement of $322,678, or approximately 89.1% increase. These figures remain estimates and are subject to changes in travel availability, accommodation requirements, meeting duration, weather conditions, venue arrangements and supplier pricing.

The proposed schedule represents a significant increase in expenditure and will place additional pressure on Council's financial position. If the additional expenditure is not offset through identified savings, additional revenue, reductions in other expenditure or changes to service levels, it may further adversely impact Council's financial sustainability.

Adoption of the proposed schedule does not, of itself, constitute approval of expenditure beyond Council's adopted budget. Any additional funding required to deliver the schedule will need to be considered through the applicable budget review and/or annual budget process, together with the identification of appropriate funding offsets.

Alternatively, Council may consider reducing the number of face-to-face meetings or workshops to reduce the additional funding requirement and associated impact on Council's financial position.

Detailed costings and the assumptions supporting the estimates are provided below.

Figures are estimated figures only and subject to change due to price rises unforeseen in the future.

ORIGINAL BUDGET *incl. Travel Allowance plus Hall Hire and Catering*				PROPOSED AMENDED BUDGET *incl. Travel Allowance plus Hall Hire and Catering*			
	Month	**Location**	**Total**		**Month**	**Location**	**Total**
Workshop	May	Badu	91,751	Workshop	May	Badu	159,730
Workshop	October	Cairns	107,391	Workshop	November	Cairns	133,730
Council Meeting	July	Mabuiag	40,668	Divisional Based Council Meetings	March	Kubin	65,210
Council Meeting	September	Mer	40,668	Divisional Based Council Meetings	June	Poruma	65,210
Council Meeting	November	Hammond	40,988	Divisional Based Council Meetings	August	Masig	75,610
Council Meeting	March	NA	40,988	Divisional Based Council Meetings	October	Iama	65,210
				Divisional Based Council Meetings	December	Hammond	76,010
Total Budget			**362,452**				**640,710**
				plus change in Accommodation from Internal to External			39,000
				plus CPI 2.5% for Aug-December			5,421
						Total Proposed Budget	**685,131**
						Budget Increase	**322,678**

COMPLIANCE / CONSIDERATIONS:

Statutory:	Sections 254B and 257(1) of the *Local Government Regulation 2012*
Budgetary:	Meeting schedule budgetary advice provided by Executive Director Financial Services. *Torres News* Advertisement – estimate $500
Policy:	N/A
Legal:	*Local Government Regulation 2012*
Risk:	Council breach of the Statutory requirements outlined above.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 3– A Proactive & Responsible Council *3.1 Provide good governance & leadership*
***Malungu Yangu Wakay* the Masig Statement:**	Consistent with the aims of the Masig Statement, including: • Aim 3 – In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples, in exercising our right to self-determination, we have the right to autonomy or self-government in matters relating to our internal and local affairs, as well as ways and means for financing their autonomous functions.
Standing Committee Consultation:	N/A
Timelines:	Following confirmation by Council, the 2027 Meeting Schedule will be published in the Torres News and on Council's website.

OTHER COMMENTS:

Nil.

Recommended:



Joanne Bryant
Acting Executive Director Corporate Services

Endorsed:



Hollie Faithfull
Executive Director Financial Services

Approved:



James William
Chief Executive Officer

ATTACHMENTS:

1. List of TSIRC Divisions to have hosted a Council Meeting since 2017

Attachment 1: List of TSIRC Divisions to have hosted a Council Meeting since 2017

		2017	2018	2019	2020	2021	2022	2023	2024	2025
DIVISION 1 – BOIGU				AUGUST			DECEMBER			
DIVISION 2 – DAUAN										OCTOBER
DIVISION 3 – SAIBAI								SEPTEMBER		
DIVISION 4 – KIRIRRI		MARCH DECEMBER	JUNE	JUNE		SEPTEMBER				
DIVISION 5 – MABUIAG			OCTOBER			MARCH				JULY
DIVISION 6 – ST PAUL'S			AUGUST					JULY		
DIVISION 7 – KUBIN										
DIVISION 8 – BADU					DECEMBER					
DIVISION 9 – PORUMA			DECEMBER		JULY		SEPTEMBER			MARCH
DIVISION 10 – WARRABER				JULY				MARCH		
DIVISION 11 – MASIG		AUGUST					AUGUST			JUNE
DIVISION 12 – IAMA						JULY			MARCH	
DIVISION 13 - UGAR										
DIVISION 14 – ERUB				ERUB					JULY	
DIVISION 15 – MER					OCTOBER					

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
7.1

DIRECTORATE: ***Engineering Services***
AUTHOR*: Manager Water and Environmental Engineering*

WATER & ENVIRONMENTAL ENGINEERING – AGENDA REPORT WATER SECURITY UPDATE

OFFICER RECOMMENDATION:

That Council:

Notes the Water Security Update – November 2026, including the current water security situation across the Torres Strait communities, actions undertaken to manage water supply risks, and ongoing challenges and priorities.

EXECUTIVE SUMMARY

Water security remains critical across several Torres Strait communities. Five of Council's 15 communities are on emergency water restrictions, and only two communities with rainwater lagoons have storage levels above 50%. Four mobile desalination units are operating, with two additional units expected to be operational by the end of November 2026. Council is prioritising leak repairs, water restrictions and contingency water production, with ongoing monitoring to manage supply risks.

BACKGROUND

Council is facing a critical water security situation, with several communities on emergency water restrictions and reliant on mobile desalination. Only two communities with rainwater lagoons have storage levels above 50%, compared with eight at the same time last year.

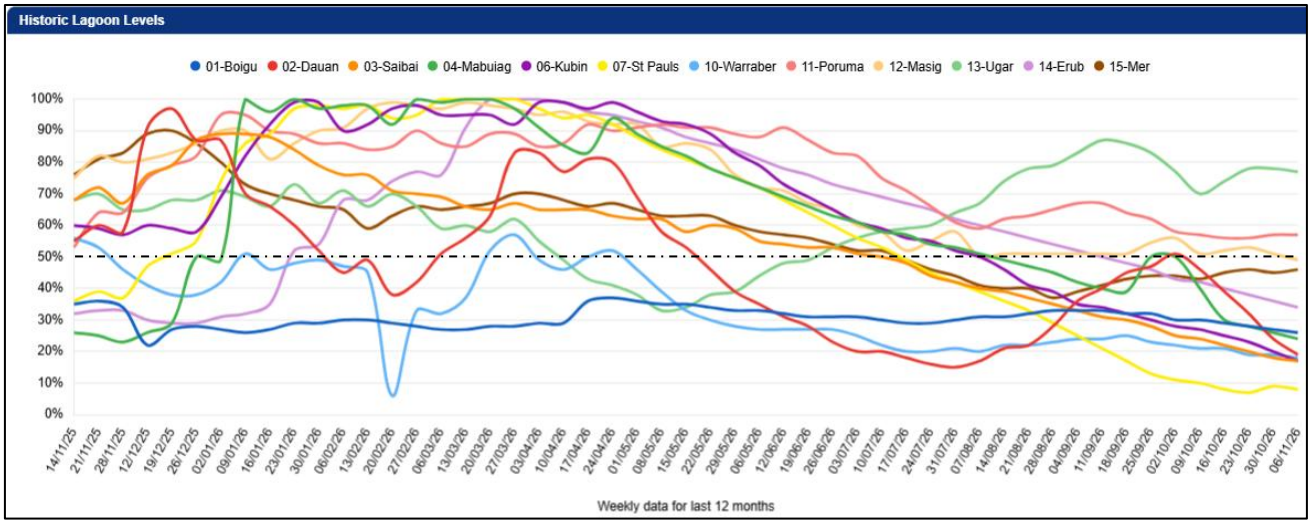


Figure 1 – 12-month Lagoon Levels

Seasonal Climate Outlook

An El Niño weather pattern has established. The Bureau of Meteorology's outlook issued on 5 November 2026 forecasts below-average rainfall across much of the tropical north, extending to Cape York, for December 2026 – February 2027, and above-average temperatures across most of Australia. While not specific to the Torres Straits, the forecast reinforces water security risks for our region, including reduced storage replenishment in rainfall catchments, increased evaporation and higher demand.

Figure 1 indicates that lagoon levels began declining in March–April 2026, compared with May in previous years. This earlier decline has extended the period of drawdown on stored water. The outlook for below-average rainfall adds to the risk that storage replenishment may be insufficient to relieve current water security pressures.

CURRENT WATER SECURITY STATUS

As illustrated in Figure 2, five of 15 communities are currently on emergency level water restrictions and have low lagoon levels. These communities, Dauan, Saibai, Mabuiag, Kubin and St Pauls do not operate permanent desalination plants and are reliant on rainwater catchments, with wells and/or weirs not always producing significant volumes in the dry season. Four mobile desalination units are currently operating, with another two to be in place by the end of November.

Community	Lagoon Storage %	Restriction Level	Mobile Desalination Status
Boigu	26%	3	— None
Dauan	19%	4	● Operational
Saibai	17%	4	◆ Mobilising
Mabuiag	24%	4	● Operational
Badu	N/A	3	— None
Kubin	17%	4	● Operational
St Pauls	8%	4	● Operational
Hammond	N/A	2	— None
Iama	N/A	3	— None
Warraber	18%	3	— None
Poruma	57%	2	— None
Masig	49%	3	— None
Ugar	77%	2	— None
Erub	34%	3	◆ Mobilising
Mer	46%	3	— None

Figure 2 - Water Security Status

ACTIONS UNDERTAKEN

Leak management

Data from Council's SCADA system and smart water meters indicates substantial water losses from leaks. In July and August 2026, a contractor was engaged to perform a leak detection sweep, alongside Council Engineering staff, across 12 communities. The survey identified 186 network and property leaks, with estimated combined losses of approximately 1,000 litres per minute. The

majority of network leaks have since been fixed and Engineering has been working with BSU and Housing teams to have property leaks fixed.

More than half of the leaks identified were on the property side of the meter. Repairing these leaks requires coordination with residents, Housing and maintenance providers, and formal reporting and work-order processes can delay repairs. Finding a leak is therefore only the first step; timely repairs are essential to realise the water savings and reduce pressure on declining storages.

Water restrictions

In accordance with Council's Demand Management Plan (part of the Drinking Water Quality Management Plan), water restrictions have been put in place where leak rate, usage and lagoon level triggers have been reached. Level 2, 3 and 4 restrictions call for no outdoor use by residents and Level 3 and 4 restrict flow to communities from the reservoir overnight and in the case of level 4, during the day at times. This helps minimise losses from leaks.

Mobilising Contingency Sources

Mobile desalination units have been deployed at four communities, with a further two to be operational by the end of November 2026. All units are owned by Council except for one, which is on hire.

Council owns one more mobile desalination unit, which is currently in Cairns undergoing works to be deployed to Dauan. This is a small unit and will supplement production by the unit already operating at Dauan.

Mobile desalination provides essential supplementary supply, but production can be constrained by tidal conditions and available operating hours. It does not remove the need to reduce losses or replenish rainwater storages. Communities may therefore remain vulnerable even after contingency units are deployed.

Ongoing Monitoring

The Engineering team meets weekly to discuss the current water security status and action items. The team also monitors mobile desalination unit performance daily and coordinates priority leak repairs.

Engineering has also been meeting with BSU and Housing teams to share information on property leaks and coordinate urgent repairs.

ONGOING CHALLENGES AND NEXT STEPS

- **Community awareness and water conservation:** As storage levels decline, a targeted Waterwise campaign will promote water-saving practices, explain restrictions and encourage early leak reporting.
- **Further leak detection and repairs:** To reduce ongoing losses, Engineering will use SCADA and smart meter data to target leak detection, coordinate priority repairs with BSU and Housing teams, and monitor results.
- **Monitoring and network resilience:** Gaps in smart meter coverage limit early identification of property leaks and increase reliance on field inspections. Longer-term priorities include reliable smart meters, additional isolation valves, district metered areas and practical staff training to detect and address losses earlier.
- **Managing household and construction demand:** Engagement with residents and contractors will focus on reducing avoidable consumption and balancing household and construction needs within restrictions and available supply.

There is no single solution to the current water security pressures. Immediate leak repairs, community water conservation and contingency production must be supported by improved

monitoring, faster property-repair pathways and targeted infrastructure investment. Every litre saved extends available supply, but these measures cannot fully offset inadequate wet-season rainfall.

COMPLIANCE / CONSIDERATIONS:

Statutory:	• Water Supply (Safety and Reliability) Act 2008 • Public Health Act 2005
Budgetary:	• Capital funds – Engineering's Emergent Water budget is being used for some new mobile desalination equipment • Other costs are operational
Risk:	Technical risks include equipment failure, delays in deploying mobile desalination units and ongoing leakage, which could compromise supply as storages decline. If communities run out of water, Council could face significant reputational and political consequences, including loss of community confidence. Daily monitoring, priority leak repairs, water restrictions and contingency desalination reduce these risks but do not eliminate the risk of supply shortfalls.
Links to Strategic Plans:	• Corporate Plan 2025-2030: 2.1 Provide safe and reliable drinking water • Operational Plan: Objective No. 47 Sustainable Water and Wastewater Management Project.

Authored:



Emma Evans
Manager, Water and Environmental Engineering

Recommended:



Adeah Kabai
Head of Engineering

Endorsed:



David Baldwin
Executive Director, Engineering Services

Approved:



James William
Chief Executive Officer

Attachments:

1. Water Security Update

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
8.1

DIRECTORATE: Financial Services
***AUTHOR**: Acting Head of Financial Services*

FINANCE DASHBOARD REPORT – (OCTOBER 2026)

OFFICER RECOMMENDATION:

That Council:

Receives and notes the monthly financial statements for the period ended 31 October 2026, prepared in accordance with Section 204 of the Local Government Regulation 2012, and notes the financial performance, liquidity, capital delivery and reporting matters outlined in this report.

EXECUTIVE SUMMARY:

This report presents the monthly financial statements for the period ended 31 October 2026 for Council's receipt and noting, in accordance with section 204 of the *Local Government Regulation 2012*.

Council has recorded a year-to-date operating surplus, before depreciation, of approximately $3.9 million, compared with a budgeted surplus of approximately $7.4 million. This represents a $3.5 million unfavourable variance to budget. Revenue is $24.1 million below budget, primarily due to the timing of grant revenue recognition, funding receipts and associated project delivery. This includes approximately $6M ICFP payment that was budgeted to be received in October but remains outstanding. Expenditure is $20.6 million below budget, largely due to delays in engineering QRA works, contractor availability and workforce vacancies. While this lower expenditure offsets much of the revenue shortfall, it does not represent a permanent saving; rather, it reflects the timing of planned project and service delivery.

These variances are predominantly timing-related and are expected to reduce as grant receipts and planned project delivery progress through the financial year. However, workforce shortages and contractor capacity constraints continue to present significant risks to service delivery, capital program implementation and the achievement of budgeted revenue outcomes.

Council's overall cash position is $43.9 million; however, a significant proportion of these funds are externally restricted for specific purposes and are not available to support general operations. Updated cash flow projections indicate that Council's current unrestricted cash balance of approximately $17 million remains below the Department's financial sustainability benchmark of four months' operating cashflows. This position highlights Council's limited unrestricted liquidity and ongoing reliance on external funding sources. It reinforces the importance of disciplined expenditure management, robust cash flow forecasting and the continued prioritisation of essential service delivery and critical infrastructure investment.

Capital works expenditure is currently below budget due to workforce shortages, contractor availability constraints and the logistical challenges associated with delivering projects across a geographically dispersed region. While funding remains available for many projects, continued delays may impact

project completion timeframes, grant acquittal milestones and the timely delivery of infrastructure outcomes for communities. Management continues to monitor project delivery performance, prioritise resources, and implement strategies to improve delivery capacity and reduce associated risks.

The October 2026 results are materially affected by the timing of grant receipts and project delivery. Beyond these short-term effects, Council continues to face structural pressures from unrestricted cash below the Department's benchmark, workforce and contractor constraints, increasing service delivery costs, dependence on external funding and growing infrastructure requirements. Management's immediate priorities are to maintain expenditure discipline, improve cash flow forecasting, progress service and financial sustainability reviews, strengthen capital delivery and continue funding advocacy.

Background:

Council adopted the 2026-27 Original Budget at its July 2026 Ordinary Meeting, developed in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012. The Budget was prepared to support the continued delivery of essential services, infrastructure and community outcomes across Council's communities while recognising the financial and operational challenges facing Council.

The adopted Budget reflects ongoing risks and pressures affecting Council's financial position, including workforce shortages, limited contractor availability, freight and supply chain constraints, rising service delivery costs, funding uncertainty, and increasing infrastructure demands associated with operating in a remote environment. Council also continues to rely heavily on external funding sources, including grants, subsidies and recoverable works, which presents ongoing risks where funding is subject to external approvals, milestone achievements or timing delays in receipt.

The strategic budget planning process reflects management's commitment to proactively managing these risks and maintaining financial sustainability through disciplined expenditure management, ongoing advocacy for funding, efficient resource allocation and the continued prioritisation of essential services and infrastructure investment.

In accordance with legislative requirements, this report provides Council with a summary of financial performance against the adopted 2026-27 Original Budget to a date as near as practicable to the end of the month preceding this meeting. Monthly financial reporting enables Council to monitor performance, assess emerging risks, and make informed decisions about service delivery, resource allocation, and financial sustainability.

The following section provides a summary of financial performance for the period ended 31 October 2026, comparing actual results against the year-to-date Original Budget (refer Appendix A: Summary Financial Statements by Department and Appendix B: Detailed Capital Report).

Resource implications:

The unfavourable operating variance is primarily attributable to the timing of the ICFP receipt, grant revenue recognition and associated project expenditure, resulting in both revenue and expenditure being below budget year to date. Lower expenditure also reflects workforce vacancies and delays in the delivery of grant-funded programs and projects, which partially offset the revenue shortfall. These expenditure variances are largely timing-related and should not be considered permanent savings.

While workforce vacancies have reduced employee costs in the short term, these savings have been partially offset by an increased reliance on temporary staff, contractors and consultants to maintain service delivery. Continued workforce constraints may place pressure on service delivery, organisational capability and the timely delivery of capital and operational programs.

Given projected long-term pressures on unrestricted cash reserves, Council must continue to prioritise available financial and workforce resources towards core services, critical infrastructure and statutory obligations. As a result, the capacity to progress discretionary initiatives or introduce new programs may be constrained in the short to medium term, particularly where additional external funding is unavailable.

FINANCIAL PERFORMANCE AT A GLANCE – Year to Date (YTD) 31 October 2026

Key financial results	Annual Budget Original	YTD Budget Original	YTD actual	YTD variance $	YTD variance %	Status
Recurrent revenue	111,178,727	61,075,767	36,811,089	(24,264,678)	-39.7%	
Other income	44,949	15,567	203,697	188,130	1208.5%	
Recurrent expenditure (excl. depreciation)	(110,985,940)	(53,700,758)	(33,158,228)	20,542,531	38.3%	
Operating result (excl. depreciation)	**237,736**	**7,390,576**	**3,856,558**	**(3,534,017)**	**(47.8%)**	
Capital revenue	82,667,215	28,678,430	14,848,286	(13,830,144)	(48.2%)	
Capital expenses	(3,500,000)	(1,166,667)	14,182	1,180,848	101.2%	
Net result (excl. depreciation)	**79,404,951**	**34,902,339**	**18,719,026**	**(16,183,313)**	**(46.4%)**	
Depreciation expense	(86,035,109)	(28,678,370)	(28,150,135)	528,234	1.8%	
Net result	**(6,630,158)**	**6,223,969**	**(9,431,110)**	**(15,655,079)**	**(251.5%)**	

Key:
Act Vs Bud Var % is <= -10%
Act Vs Bud Var % is > -10% and <= -5%
Act Vs Bud Var % is > -5%

Operating Result to Date – $3.5 million unfavourable variance to budget:

Revenue $24.1M unfavourable variance:

- **Building Services:** Revenue is $838K above budget, driven by a higher volume of completed recoverable works invoiced to QBuild than originally forecast. Despite the favourable revenue variance, the operating result is $776K below budget due to higher contractor and job-related costs incurred during the period.
- **Financial Services:** Grant revenue is $5.9 million below budget, primarily due to the timing of the $6 million second ICFP instalment, which was originally expected to be received in October. Council has proactively followed up with the Department and confirmed that all required conditions for the payment have been met. The Department is currently investigating the timing of the payment and when Council can expect to receive the funds. Other income is above budget due to higher cash balances and interest rates; however, interest income is expected to reduce in coming months as significant payments are made to contractors for the completion of major capital projects.
- **Community Services:** Grant revenue recognition is $1.6M below budget due to delays in the delivery of grant-funded programs. The closure of the childcare centre in Aragun has also resulted in lower year-to-date childcare fee and operating grant revenue.
- **Engineering Services:** Revenue is $18.1M below budget, primarily due to delays in QRA grant revenue recognition associated with delays in project delivery arising from contractor availability and capacity constraints.

Expenditure $20.6M favourable variance:

- **Employee benefits** are $2.5M below budget, primarily due to sustained workforce vacancies across the organisation. This favourable variance has been partially offset by higher expenditure on temporary staff, contractors and consultants required to maintain essential service delivery.
- **Materials and services** is $18.1M below budget, primarily reflecting Engineering Services expenditure of $20.2M below budget due to delays in contractor works and project delivery. This has been partially offset by Building Services expenditure of $1.6M above budget, driven by higher material and contractor costs. The overall underspend is consistent with lower grant revenue recognised year to date and predominantly reflects timing differences in project delivery rather than permanent savings.

Net Result to Date $15.6M unfavourable variance:

- **Capital revenue** is $13.8M below budget, primarily due to the timing of revenue recognition due to delays in delivery of the capital works program.
- **Depreciation expense** for July to October 2026 has been recognised with a $528K favourable variance YTD.

Liquidity and Financial Sustainability Outlook

The year-to-date financial position continues to be influenced by workforce vacancies and the timing of grant-funded works. While these factors have contributed to favourable expenditure variances in the short term, they also reflect challenges in delivering planned programs and recognising associated funding revenue. In addition, increasing reliance on temporary staff, contractors and consultants has contributed to rising service delivery costs, placing ongoing pressure on Council's operating position and financial sustainability.

Updated cash flow projections indicate that Council's unrestricted cash position remains below the Department's financial sustainability benchmark of four months' operating cashflows. While Council continues to maintain sufficient overall cash balances, a significant proportion of these funds are externally restricted and therefore unavailable to support general operating activities.

There is also considerable cash flow risk associated with the number and scale of capital projects currently underway. For several grant-funded projects, Council is required to fund significant expenditure upfront, with funding subsequently received in arrears. This creates short-term pressure on Council's unrestricted cash position, particularly where there are delays between project expenditure and reimbursement.

Staff are actively working with funding departments to better align reimbursement claims and payment timing with project expenditure, including seeking earlier payments where appropriate. This approach has achieved positive outcomes to date and will continue to be closely managed to minimise the impact on Council's unrestricted cash position.

This position presents several ongoing risks, including:

- Reduced capacity to respond to unforeseen operational, infrastructure or community service requirements;
- Increased reliance on proactive cash flow forecasting, monitoring and expenditure management throughout the 2026-27 financial year;
- Continued exposure to the timing of grant reimbursements, particularly where Council is required to fund significant project expenditure in advance, together with rising service delivery costs and limited own-source revenue growth; and
- The need to review service delivery costs, identify efficiency improvements and progress advocacy initiatives aimed at strengthening Council's long-term financial sustainability.

While the early receipt of some grant funding and lower employee costs have supported short-term financial outcomes, these factors do not address Council's underlying structural financial challenges. Continued focus will be required on cash flow and grant reimbursement management, financial sustainability initiatives, expenditure management, funding advocacy, service reviews and the prioritisation of core service delivery and infrastructure investment to improve Council's unrestricted cash position and long-term financial resilience.

STATEMENT OF FINANCIAL PERFORMANCE

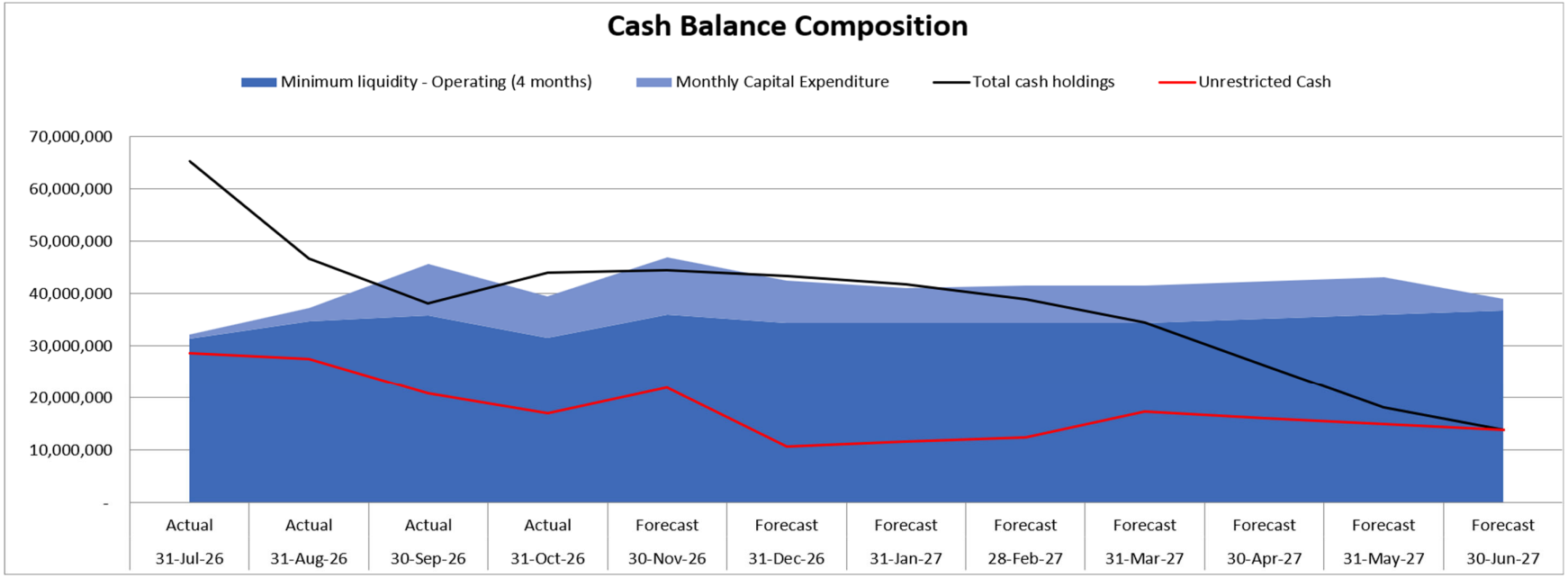
	Annual Original Budget	YTD Original Budget	YTD actual	YTD variance $	YTD variance %
Income					
Recurrent revenue					
Community levies, rates and charges	2,021,749	0	(4,004)	(4,004)	(100.0%)
Fees and charges	6,113,760	3,302,647	3,492,824	190,177	5.8%
Sales revenue	23,008,294	8,229,431	9,186,231	956,799	11.6%
Grants, subsidies, contributions and donations	74,735,352	47,718,010	21,965,202	(25,752,808)	(54.0%)
	105,879,155	59,250,089	34,640,253	(24,609,836)	(41.5%)
Capital revenue					
Grants, subsidies, contributions and donations	82,667,215	28,678,430	14,848,286	(13,830,144)	(48.2%)
	82,667,215	28,678,430	14,848,286	(13,830,144)	(48.2%)
Interest received	685,501	228,500	556,244	327,744	143.4%
Other income	44,949	15,567	203,697	188,130	1208.5%
Rental income	4,614,071	1,597,178	1,614,592	17,413	1.1%
Total income	193,890,891	89,769,764	51,863,072	(37,906,692)	(42.2%)
Expenses					
Recurrent expenses					
Employee benefits	39,101,401	12,933,766	10,400,327	2,533,440	19.6%
Materials and services	71,299,348	40,568,560	22,552,250	18,016,310	44.4%
Finance costs	585,191	198,432	205,651	(7,219)	(3.6%)
Depreciation and amortisation	86,035,109	28,678,370	28,150,135	528,234	1.8%
	197,021,049	82,379,128	61,308,363	21,070,765	25.6%
Capital expenses	3,500,000	1,166,667	(14,182)	(1,180,848)	(101.2%)
Total expenses	200,521,049	83,545,795	61,294,181	(22,251,613)	(26.6%)
Net result	(6,630,158)	6,223,969	(9,431,110)	(15,655,079)	(251.5%)

STATEMENT OF FINANCIAL POSITION

	Current Month	Prior Month	variance $	variance %
Current assets				
Cash and cash equivalents	43,836,820	37,709,949	6,126,871	16.2%
Short term deposit	75,917	75,917	-	0.0%
Trade and other receivables	27,748,347	32,396,713	- 4,648,366	(14.3%)
Inventories	384,548	384,548	-	0.0%
Contract assets	13,854,047	11,475,662	2,378,385	20.7%
Lease receivables	537,874	537,874	-	0.0%
Total current assets	86,437,553	82,580,663	3,856,890	4.7%
Non-current assets				
Lease receivables	10,626,617	10,626,617	-	0.0%
Property, plant and equipment	1,536,654,172	1,556,636,620	- 19,982,448	(1.3%)
Right of use assets	1,496,211	1,549,525	- 53,314	(3.4%)
Intangible assets	471,226	484,764	- 13,538	(2.8%)
Total non-current assets	1,549,248,226	1,569,297,526	- 20,049,300	(1.3%)
Total assets	1,635,685,779	1,651,878,189	- 16,192,410	0.1%
Current liabilities				
Trade and other payables	9,931,786	7,940,381	- 1,991,405	(25.1%)
Borrowings	-	-	-	
Provisions	12,298,333	12,325,436	27,103	0.2%
Contract liabilities	42,905,636	43,344,742	439,106	1.0%
Lease liabilities	455,423	450,745	- 4,678	(1.0%)
Total current liabilities	65,591,178	64,061,304	- 1,529,874	(2.4%)
Non-current liabilities				
Provisions	52,743,570	52,809,838	66,268	0.1%
Lease liabilities	738,884	738,884	-	
Total non-current liabilities	53,482,454	53,548,722	66,268	0.1%
Net community assets	1,516,612,147	1,534,268,164	- 17,656,016	(1.2%)
	-			
Community Equity				
Asset revaluation surplus	1,317,859,062	1,317,859,062	-	0.0%
Retained surplus/(deficiency)	208,184,195	208,184,195	-	0.0%
Current Year Surplus/(Deficit)	- 9,431,110	8,224,906	- 17,656,016	(214.7%)
	1,516,612,147	1,534,268,164	- 17,656,016	(1.2%)

Cash Forecasting

The Department of Local Government, Water and Volunteers sustainability ratios require that the Council maintain a minimum liquidity of four months' operating cashflows. The Council has based the monthly cashflow projections on the 26/27 Original Budget projections. Grant revenue has been forecasted based on the expected timing of funds receipt as per funding agreements. October figures reflect actual cash balances.



Current balance October 2026 – Overall Cash Balance - $43.9M – Unrestricted Cash - $17M

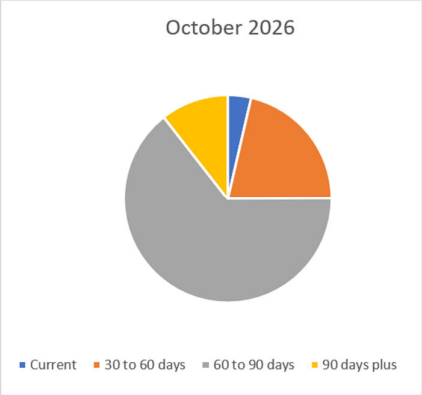
Although Council's total cash balance is currently approximately **$43.9 million**, the bank balance has decreased by approximately **$21 million over the past four months**, largely reflecting the significant capital works program currently underway.

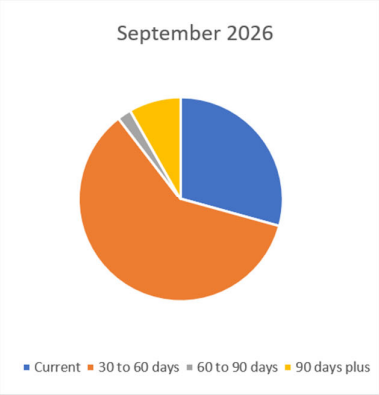
A substantial proportion of Council's cash balance also relates to **restricted grant funding received in advance for specific capital projects**. These funds are not available to support general operating activities and, accordingly, the total cash balance does not fully reflect Council's underlying unrestricted liquidity position. If the projected decline in unrestricted cash continues, Council's financial flexibility to respond to emerging operational, infrastructure and community service requirements may become increasingly constrained.

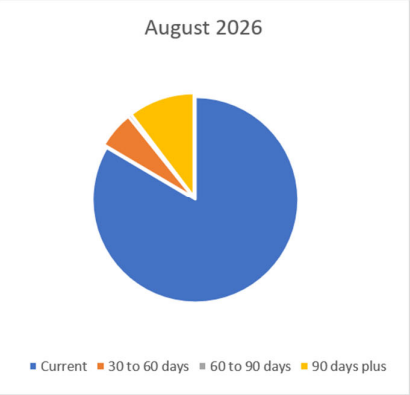
A further cash-flow risk arises from the timing of capital project expenditure and associated grant reimbursements. For a number of projects, **Council is required to fund expenditure upfront, with grant funding received in arrears**. This is particularly evident with **QRA-funded works**, where the timing difference between expenditure and reimbursement can place significant short-term pressure on unrestricted cash.

Debtor Analysis

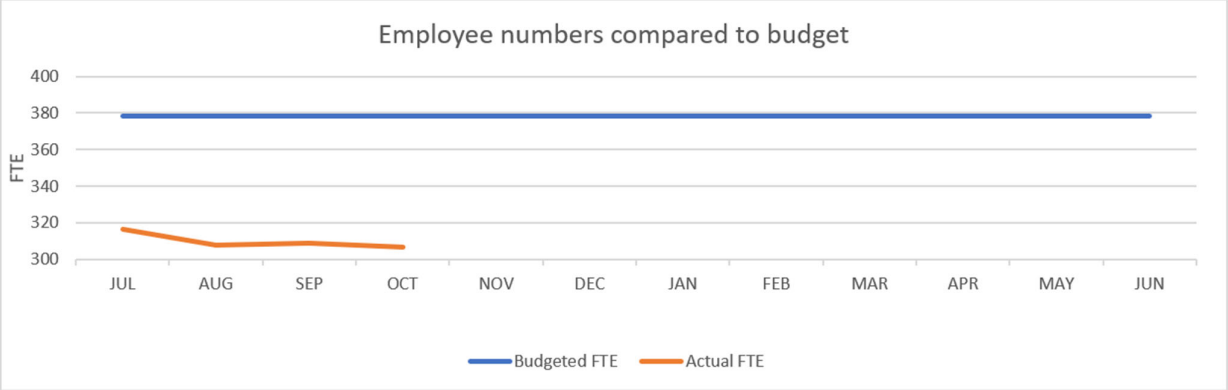
	As at 30 October 2026		As at 30 September 2026		As at 31 August 2026	
	$	%	$	%	$	%
Current	726,676	4%	6,555,245	29%	15,364,432	83%
30 to 60 days	4,271,078	21%	13,496,191	60%	1,054,542	6%
60 to 90 days	12,920,412	64%	491,407	2%	80,281	0%
90 days plus	2,116,984	11%	1,844,311	8%	1,905,900	10%
Total aged debtors	20,035,150	100%	22,387,154	100%	18,405,154	100%
Housing debtors (Note 1)	12,414,296		12,414,296		12,414,296	
Total Provision	- 13,368,869		- 13,368,869		- 13,368,869	
Net debtors (exc. Unapplied credits)	19,080,578		21,432,582		17,450,582	
Unapplied Credits	- 612,167		- 284,604		- 268,734	



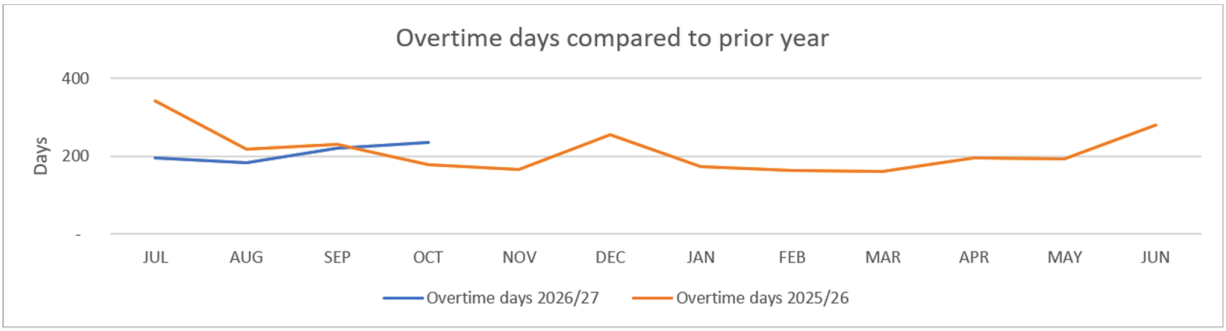


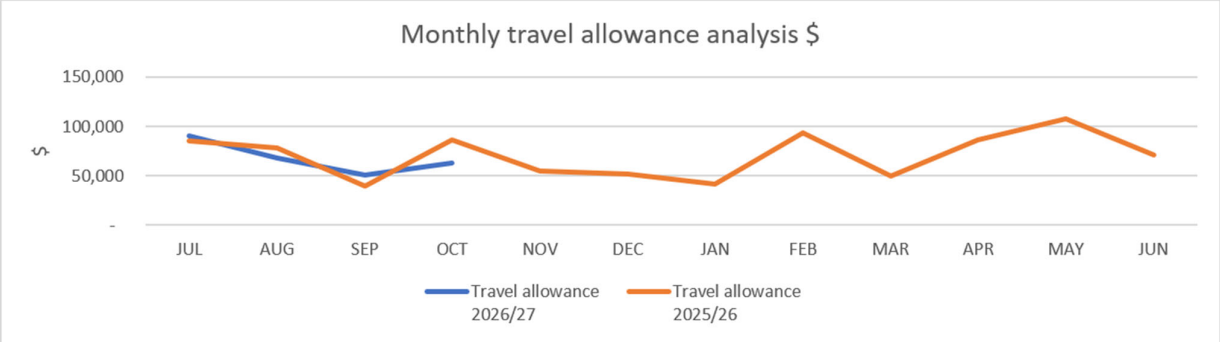


Payroll Analysis









Grant Analysis:
Refer to the 'Funding Acquisition Report' by Corporate Services.

Capital Works Program:
Capital works expenditure remains below budget year to date, primarily reflecting delays in project delivery arising from workforce shortages, contractor availability constraints and the logistical challenges associated with operating across a remote and geographically dispersed region. These delays have impacted the timing of planned capital expenditure and the recognition of associated capital grant revenue.

Continued delays may affect project completion timelines, grant milestone and acquittal deadlines, and Council's ability to realise the benefits of funded infrastructure investments fully. While funding remains available for several projects, delivery capacity remains a key constraint affecting capital program performance.

Management continues to prioritise the delivery of funded projects, actively monitor resource availability and pursue strategies to improve project delivery outcomes. This includes ongoing management of workforce and contractor capacity, project prioritisation and close monitoring of grant-funded milestones to minimise acquittal risks, optimise funding outcomes and strengthen overall capital program performance.

Refer to Appendix B for Monthly progress and overall program performance - per type of asset.

Consultation and communication:
Senior Executive Team
Department Heads / Managers
Finance Department

COMPLIANCE / CONSIDERATIONS:

<table>
<tr><td>Statutory:</td><td>Local Government Act 2009
Local Government Regulation 2012</td></tr>
<tr><td>Budgetary:</td><td>While the recommendation is for Council to receive and note the monthly financial statements, the report identifies emerging financial sustainability risks requiring ongoing monitoring and management, including unrestricted cash levels below the Department benchmark, workforce capacity constraints, increasing service delivery costs and delays in capital program delivery.</td></tr>
<tr><td>Policy:</td><td>N/A</td></tr>
<tr><td>Legal:</td><td>N/A</td></tr>
<tr><td>Risk:</td><td>The financial results and forecasts in this report identify risks that may affect Council's ability to achieve its strategic priorities, meet statutory obligations and deliver planned services and projects. The significant financial and operational risks, their assessed likelihood and consequence, and the principal management treatments are summarised below.

Significant Strategic Financial Risks:
<table>
<tr><th>Risk</th><th>Likelihood</th><th>Consequence</th><th>Treatment</th><th>Financial Impact</th></tr>
<tr><td>Unrestricted cash remains below the Department’s financial sustainability benchmark</td><td>High</td><td>Reduced capacity to respond to unforeseen operational, infrastructure or community service requirements and increased pressure on short-term liquidity management</td><td>Continue proactive cash flow forecasting, monitor unrestricted cash monthly, prioritise core service delivery and statutory obligations, and maintain disciplined expenditure controls.</td><td>Increased liquidity pressure and reduced financial flexibility to fund emerging operational or infrastructure priorities</td></tr>
<tr><td>Continued reliance on external grant funding and recoverable works revenue</td><td>High</td><td>Delays in funding approvals, milestone achievement, or revenue recognition may keep operating results below budget and limit Council’s ability to fund planned activities.</td><td>Strengthen grant monitoring, align project delivery with funding milestones, continue funding advocacy and improve forward cash flow planning for grant-dependent activities.</td><td>Timing delays in revenue recognition may increase operating deficits and place pressure on unrestricted cash balances.</td></tr>
<tr><td>Workforce shortages and contractor</td><td>High</td><td>Reduced capacity to deliver planned services, recoverable</td><td>Prioritise critical roles, review workforce resourcing</td><td>Lower employee costs may provide short-term</td></tr>
</table></td></tr>
</table>

	availability constraints		works and capital projects, resulting in delayed revenue recognition and reduced project delivery performance	strategies, monitor contractor availability and align available resources to funded and high-priority programs.	savings; however, delayed service and project delivery may reduce revenue and increase reliance on higher-cost temporary staff, contractors and consultants.
	Capital program delivery delays	High	Project completion timeframes, grant acquittal milestones and infrastructure delivery outcomes may be impacted.	Continue close monitoring of the capital works program, prioritise funded projects, actively manage grant milestone requirements and escalate delivery risks through management reporting.	Delays may result in deferred capital expenditure, delayed capital revenue recognition and potential risk of grant funding being returned or not fully utilised.
	Increasing service delivery costs, including fuel, freight, materials and contractor services	High	Rising costs may continue to place pressure on Council's operating position where revenue growth and available funding do not keep pace with expenditure increases.	Continue monitoring expenditure, review service delivery costs, consider cost recovery opportunities, and advance advocacy for sustainable funding arrangements.	Increased operating costs may negatively impact Council's operating result and further reduce unrestricted cash over time.
	Long-term structural financial sustainability pressures	High	Council may have reduced capacity to fund discretionary initiatives, respond to emerging community needs and	Progress financial sustainability initiatives, undertake service delivery reviews, prioritise core	Ongoing structural pressure may reduce unrestricted cash reserves, weaken financial

		maintain long-term service levels without ongoing funding reform or efficiency improvements.	services and infrastructure investment, and continue advocacy with State and Federal Government stakeholders.	resilience, and constrain capacity to fund future service and infrastructure demands.
Insufficient investment in asset renewal and replacement due to funding limitations	High	Ongoing underinvestment in asset renewal may contribute to declining asset condition, reduced service levels, increasing infrastructure renewal backlogs and additional future funding requirements.	Continue prioritising critical asset renewal projects, strengthen long-term asset management planning, actively monitor capital delivery performance, pursue external funding opportunities, and align available resources to high-risk infrastructure assets.	Increased future capital funding requirements, higher lifecycle costs, declining asset condition and potential pressure on future operating and capital budgets
Operational Risks:				
Poor weather and seasonal access constraints may delay operational and capital works, reduce community service delivery and affect project milestones and grant obligations.	Low	Delays in operational and capital works may reduce community service delivery and revenue receivable for council.	Monitor seasonal forecasts and access constraints, sequence works to maximise available delivery windows, maintain contingency allowances in project schedules and budgets, and escalate emerging impacts on critical services, project milestones	Potential adverse impact on Council's operating result, cash flow, grant compliance and service delivery.

				and grant obligations.	
Links to Strategic Plans:	Aligns with the Corporate Plan 2025-2030				
Masig Statement:	N/A				
Standing Committee Consultation :	N/A				
Timelines:	Presented to a Council meeting once each month in accordance with section 204 of the Local Government Regulation 2012.				

Other Comments:

Inflationary pressures continue to impact a range of Council's key cost drivers, including fuel, freight, materials, contractor services and general operating expenses. Fuel price volatility remains a particular concern, contributing to increased service delivery costs, supplier price increases and ongoing pressures within Council's fuel delivery operations. These cost increases continue to place pressure on Council's operating position, particularly where available funding and revenue growth have not kept pace with rising expenditure.

In response, Council continues to advance advocacy initiatives with State and Federal Government stakeholders on the long-term sustainability of current funding arrangements. Management has identified and presented a range of advocacy opportunities to support the continued delivery of essential services across Council's communities. The next phase will focus on progressing these initiatives and undertaking a comprehensive review of service delivery costs and funding requirements.

Given ongoing financial pressures, Council will need to maintain a strong focus on expenditure management, prioritising core services, delivering funded infrastructure programs, and identifying efficiency improvement opportunities. Continued review of service delivery models, cost recovery opportunities and resource allocation will be critical to strengthening Council's unrestricted cash position and supporting long-term financial sustainability.

Recommended:

Frank Barbieri

Frank Barbieri
Acting Head Financial Services

Endorsed:

Hollie Faithfull

Hollie Faithfull
Executive Director Financial Services

Approved:

James William
Chef Executive Officer

ATTACHMENTS:

1. Appendix A – Key Financial Results by Department
2. Appendix B – Capital Works Program

APPENDIX A
KEY FINANCIAL RESULTS BY DEPARTMENT

Executive Service

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	0	0	(100,000)	(100,000)	0.0%	
Other income	0	0	0	0	0.0%	
Recurrent expenditure (excl. depreciation)	(4,084,429)	(1,409,492)	(1,593,426)	(183,935)	-13.0%	
Operating surplus (exc. Depreciation)	**(4,084,429)**	**(1,409,492)**	**(1,693,426)**	**(283,935)**	**-20.1%**	
Capital revenue	0	0	0	0	0.0%	
Capital expenses	0	0	0	0	0.0%	
Net result (excl. depreciation)	**(4,084,429)**	**(1,409,492)**	**(1,693,426)**	**(283,935)**	**-20.1%**	
Depreciation Expense	0	0	0	0	0.0%	
Net result	**(4,084,429)**	**(1,409,492)**	**(1,693,426)**	**(283,935)**	**-20.1%**	

Unfavourable Operating/Net result:
Recurrent revenue: Revenue is $100K below budget following a credit note issued for a grant-funded program where the associated revenue was recognised in the 2025/26 financial year.

Recurrent Expenditure: Employee benefits are $50K above budget year to date. Materials and services expenditure is $134K above budget, primarily driven by higher consultant, internal audit, travel and legal costs.

Building Services

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	19,402,505	7,027,502	7,865,582	838,081	11.9%	
Other income	0	0	0	0	0.0%	
Recurrent expenditure (excl. depreciation)	(18,046,244)	(6,002,879)	(7,617,232)	(1,614,353)	-26.9%	
Operating surplus (exc. Depreciation)	**1,356,261**	**1,024,623**	**248,350**	**(776,272)**	**-75.8%**	
Capital revenue	23,751,460	9,435,047	4,217,071	(5,217,976)	-55.3%	
Capital expenses	0	0	0	0	0.0%	
Net result (excl. depreciation)	**25,107,721**	**10,459,670**	**4,465,421**	**(5,994,249)**	**-57.3%**	
Depreciation Expense	(639,768)	(213,256)	(219,255)	(5,999)	-2.8%	
Net result	**24,467,953**	**10,246,414**	**4,246,166**	**(6,000,248)**	**-58.6%**	

Comments:
Unfavourable Operating Result:
The revenue is slightly higher then budgeted due to higer volume of jobs completed, majority of the unfavourable operating result is primarily due to recurrent expenditure being above budget, reflecting high contractor and job-related costs recognised during the period.
Unfavourable Net Result:
The unfavourable net result is mainly attributable to the unfavourable operating result and capital revenue being below budget due to the timing of capital works and revenue recognition. Expenditure levels will continue to be reviewed against completed and billable works.

Corporate Services

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	241,000	80,333	170,026	89,693	111.7%	
Other income	10,000	3,333	33,767	30,434	913.0%	
Recurrent expenditure (excl. depreciation)	(4,558,630)	(1,519,536)	(879,331)	640,206	42.1%	
Operating surplus (exc. Depreciation)	**(4,307,631)**	**(1,435,870)**	**(675,537)**	**760,332**	**53.0%**	
Capital revenue	0	0	0	0	0.0%	
Capital expenses	0	0	0	0	0.0%	
Net result (excl. depreciation)	**(4,307,631)**	**(1,435,870)**	**(675,537)**	**760,332**	**53.0%**	
Depreciation Expense	0	0	0	0	0.0%	
Net result	**(4,307,631)**	**(1,435,870)**	**(675,537)**	**760,332**	**53.0%**	

Favourable Operating/Net result:
Recurrent Revenue: Recurrent revenue is above budget, primarily due to timing differences between the budgeted and actual receipt of grant funding.
Recurent Expenditure: Expenditure is below budget, primarily due to lower employee benefit costs associated with sustained staff vacancies. Materials and services expenditure is also below budget year to date, with the largest favourable variances relating to Communications and IT, travel and legal fees.

Community Services

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	15,771,317	7,018,201	5,540,820	(1,477,381)	-21.1%	
Other income	534,949	178,900	163,940	(14,960)	-8.4%	
Recurrent expenditure (excl. depreciation)	(22,764,774)	(7,880,919)	(6,886,409)	994,510	12.6%	
Operating surplus (exc. Depreciation)	**(6,458,508)**	**(683,818)**	**(1,181,649)**	**(497,831)**	**-72.8%**	
Capital revenue	5,832,000	1,944,000	110,591	(1,833,409)	-94.3%	
Capital expenses	0	0	0	0	0.0%	
Net result (excl. depreciation)	**(626,508)**	**1,260,182**	**(1,071,058)**	**(2,331,240)**	**-185.0%**	
Depreciation Expense	(42,862,805)	(14,287,602)	(14,030,135)	257,467	1.8%	
Net result	**(43,489,313)**	**(13,027,420)**	**(15,101,193)**	**(2,073,773)**	**-15.9%**	

Comments:
Unfavourable Operating result:
Recurrent / Other Revenue: Grant revenue recognition is $1.6M below budget due to delays in the delivery of grant-funded programs. The closure of the childcare centre in Aragun has also resulted in lower year-to-date childcare fee and operating grant revenue.
Recurrent Expenditure: Employee benefits are $885K below budget, primarily due to staff vacancies, partially offset by Repairs and Maintenance expenditure of $297K above budget. Lower Materials and Services expenditure associated with grant-funded programs has also resulted in lower corresponding grant revenue recognition.
Unfavourable Net result:
Timing differences in the delivery of the capital works program compared with budget have resulted in lower capital revenue recognition year to date. Capital expenditure and associated revenue recognition are expected to become more closely aligned with budget following adoption of the Budget Review.

Financial Services

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	34,571,298	17,698,059	11,866,395	(5,831,664)	-33.0%	
Other income	185,501	61,834	556,244	494,410	799.6%	
Recurrent expenditure (excl. depreciation)	998,456	376,516	507,401	130,885	34.8%	
Operating surplus (exc. Depreciation)	**35,755,255**	**18,136,409**	**12,930,040**	**(5,206,369)**	**-28.7%**	
Capital revenue	0	0	0	0	0.0%	
Capital expenses	(3,500,000)	(1,166,667)	14,182	1,180,848	101.2%	
Net result (excl. depreciation)	**32,255,255**	**16,969,742**	**12,944,222**	**(4,025,520)**	**-23.7%**	
Depreciation Expense	(737,905)	(245,968)	(238,878)	7,090	2.9%	
Net result	**31,517,350**	**16,723,774**	**12,705,344**	**(4,018,430)**	**-24.0%**	

Comments:
Unfavourable Operating/Net Result :
Recurrent Revenue: Grant revenue is below budget due to timing differences, with ICFP grant funding second instalment originally budgeted for receipt by the end of October in line with departmental guidance. This variance is expected to reduce in November following advice that the funding will be received.

Recurrent Expenditure: Favourable variance reflecting currently under budget in consultants and travel.

Engineering Services

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	38,488,606	28,350,338	10,275,232	(18,075,106)	-63.8%	
Other income	0	0	2,500	2,500	0.0%	
Recurrent expenditure (excl. depreciation)	(59,913,338)	(36,392,815)	(16,171,549)	20,221,266	55.6%	
Operating surplus (exc. Depreciation)	**(21,424,732)**	**(8,042,477)**	**(5,893,817)**	**2,148,659**	**26.7%**	
Capital revenue	52,439,409	16,759,383	10,506,805	(6,252,578)	-37.3%	
Capital expenses	0	0	0	0	0.0%	
Net result (excl. depreciation)	**31,014,677**	**8,716,906**	**4,612,988**	**(4,103,919)**	**-47.1%**	
Depreciation Expense	(41,230,787)	(13,743,596)	(13,400,781)	342,814	2.5%	
Net result	**(10,216,110)**	**(5,026,689)**	**(8,787,794)**	**(3,761,105)**	**-74.8%**	

Comments:
Favourable Operating Result:

Recurrent Revenue is under budget due to timing of QRA grant funded operating projects. Recurrent expenditure is reduced buy a similar amount and operating result is in a reasonable position.
Unfavourable Net Result:
The overall result is shown as unfavourable and is a combination of:
Favourable operating result
Lower capital grant due to capital works timing.
Depreciation expense slightly lower than YTD budget.

Fuel and Fleet Services

Key Financial Results	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	Status
Recurrent revenue	2,018,500	672,833	636,789	(36,045)	-5.4%	
Other income	0	0	3,490	3,490	0.0%	
Recurrent expenditure (excl. depreciation)	(2,616,979)	(871,633)	(517,263)	354,370	40.7%	
Operating surplus (exc. Depreciation)	**(598,479)**	**(198,800)**	**123,016**	**321,815**	**161.9%**	
Capital revenue	644,346	540,000	13,819	(526,181)	-97.4%	
Capital expenses	0	0	0	0	0.0%	
Net result (excl. depreciation)	**45,867**	**341,200**	**136,835**	**(204,366)**	**-59.9%**	
Depreciation Expense	(563,844)	(187,948)	(261,086)	(73,138)	-38.9%	
Net result	**(517,978)**	**153,252**	**(124,251)**	**(277,503)**	**-181.1%**	

Comments:
Recurrent Revenue Unfavourable
Sale of Fuel & Gas sales marginally lower than Budget

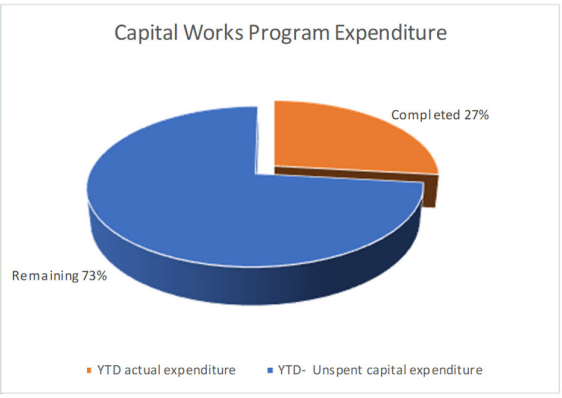
Favourable Operating Result (exc. Depn)
Employment Benefits under budget - Staff vacancies & Salary Internal S&W Expense $157K
Reduction in Purchases of Phone/Power Cards, Fuel & Gas for resale $165K
Motor Vehicle & Freight Expenses under budget

Unfavourable Net Result
Depreciation - Plant & Equipment (depreciation & amortisation) over budget $73K
Capital Revenue under budget:
There have been delays on the progress of Fuel facility project – timing difference in receipt of Grants

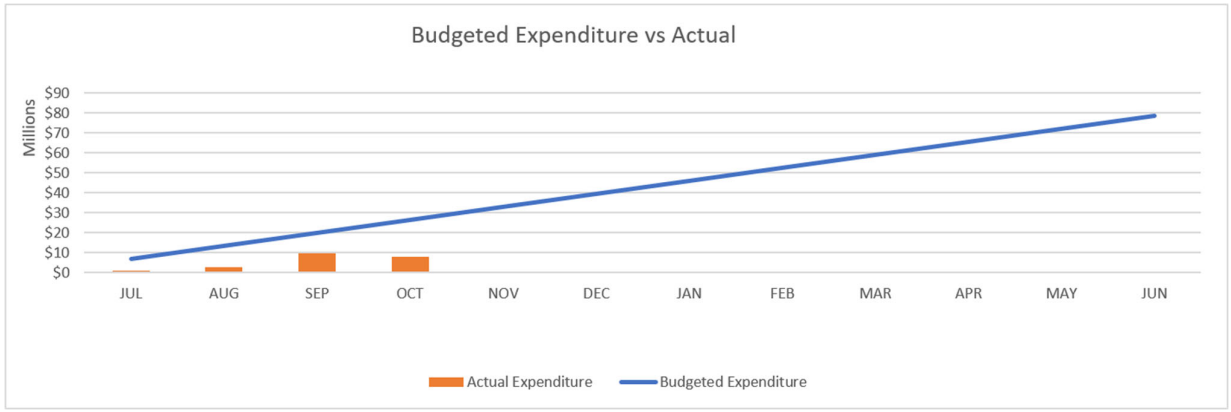
Appendix B

Capital Works Program

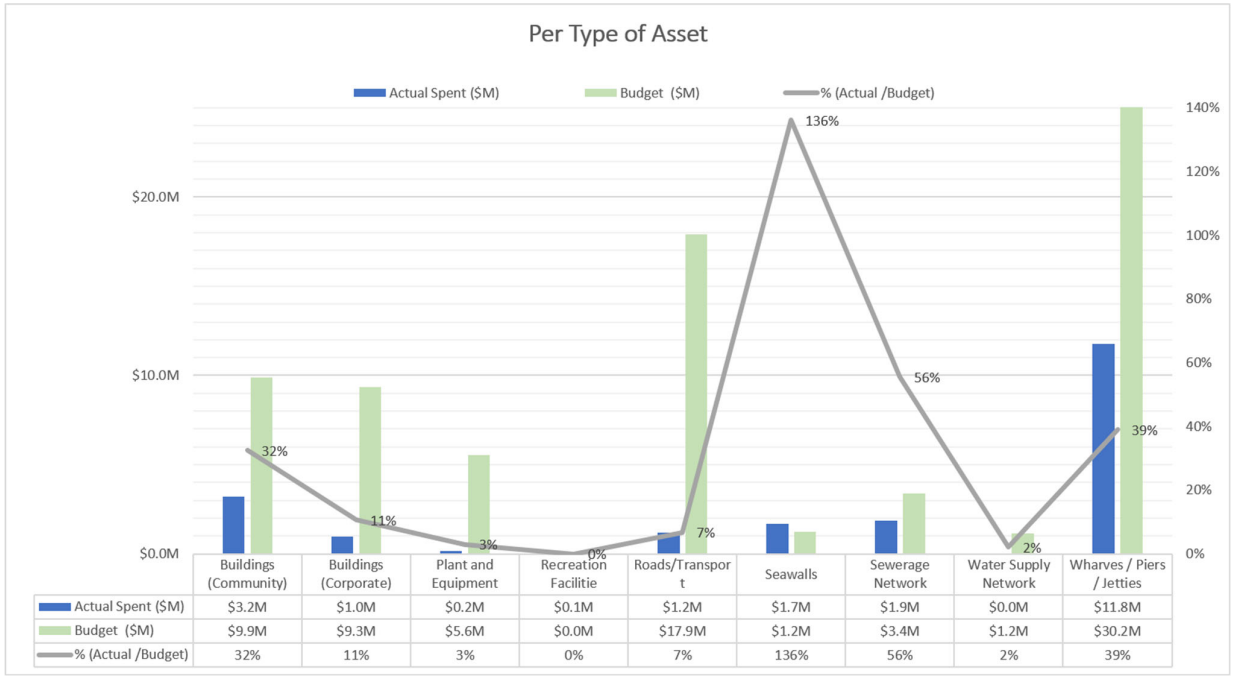
YTD actual expenditure	$	21,037,263
YTD- Unspent capital expenditure	$	57,608,131
Full year Original Budget capital expenditure	$	78,645,394



Monthly progress– Capital expenditure



Overall program performance – Per Type of Asset



	Buildings (Community)	Buildings (Corporate)	Plant and Equipment	Recreation Facilitie	Roads/Transport	Seawalls	Sewerage Network	Water Supply Network	Wharves / Piers / Jetties
Actual Spent ($M)	$3.2M	$1.0M	$0.2M	$0.1M	$1.2M	$1.7M	$1.9M	$0.0M	$11.8M
Budget ($M)	$9.9M	$9.3M	$5.6M	$0.0M	$17.9M	$1.2M	$3.4M	$1.2M	$30.2M
% (Actual /Budget)	32%	11%	3%	0%	7%	136%	56%	2%	39%

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
8.2

DIRECTORATE: Financial Services
***AUTHOR**: Executive Director Financial Services*

TORRES STRAIT ISLAND REGIONAL COUNCIL FINANCIAL STATEMENTS FOR PERIOD ENDED JUNE 30 2026

OFFICER RECOMMENDATION:

That Council:

Receives and notes the audited Torres Strait Island Regional Council Financial Statements for the year ended 30 June 2026.

EXECUTIVE SUMMARY:

The financial statements for the year ended 30 June 2026 have been finalised.

The Mayor and Chief Executive Officer certified the financial statements on 20 October 2026 following completion of the audit process and advice from BDO, as contract auditor acting on behalf of the Queensland Audit Office, that the statements were ready for certification. The Audit Committee reviewed the financial statements and recommended that they be signed.

The Queensland Audit Office issued an unmodified audit opinion on Council's general purpose financial statements. The current-year financial sustainability statement was also audited, with the reported measures found to have been accurately calculated, in all material respects, in accordance with the Financial Management (Sustainability) Guideline 2024.

The audit opinion on the sustainability statement confirms the accuracy of the prescribed calculations; it does not constitute an opinion that Council is financially sustainable. Council continues to face longer-term sustainability pressures associated with unrestricted liquidity, operating performance, reliance on external funding and the renewal of its substantial infrastructure asset base.

INTERESTED PARTIES/CONSULTATION:

- External Audit
- Audit Committee
- Executive Team
- Finance Department

BACKGROUND:

Each financial year, Council's general purpose financial statements and current-year financial sustainability statement must be provided to the Auditor-General for audit in accordance with section 212 of the *Local Government Regulation 2012*. The audited statements, long-term financial sustainability statement and relevant audit reports must also be included in Council's annual report in accordance with section 183 of the Regulation.

The purpose of the audit is to express opinions on the financial statements and the current year's financial sustainability statement.

FINANCIAL POSITION AND SUSTAINABILITY

The audited financial statements report a net deficit of $53.0 million for the year ended 30 June 2026, compared with a deficit of $46.3 million in 2024/25. The result includes approximately $87.4 million in depreciation and amortisation and an increase in the landfill restoration provision. While these expenses do not represent equivalent current-year cash outflows, depreciation reflects the consumption of Council's infrastructure and other depreciable assets and should be considered together with Council's asset renewal requirements.

Council recorded total comprehensive income of $51.9 million, primarily due to a $104.9 million increase in the asset revaluation surplus. The revaluation increase is non-cash and does not improve Council's capacity to fund day-to-day operations or asset renewal.

Council continues to maintain a substantial asset base. At 30 June 2026, Council reported total assets of $1.664 billion, total liabilities of $138.2 million and net community assets of $1.526 billion.

Cash and cash equivalents increased from $60.0 million to $70.4 million, of which $32.9 million was unrestricted cash after externally imposed restrictions of $37.5 million. Council generated a positive $29.2 million net cash inflow from operating activities during 2025/26. Unrestricted cash should not be interpreted as entirely surplus or uncommitted funds, as it is also required to support Council's working capital requirements, existing commitments and operational obligations.

Council's cash balance, Operating Cash Ratio and unrestricted cash coverage at 30 June 2026 were positively affected by the advance receipt of $14.36 million, representing 80% of the 2026/27 Financial Assistance Grant allocation. Although the untied funding was appropriately recognised as revenue in 2025/26, it will be available to support 2026/27 operations and is not a recurring improvement in Council's underlying operating performance.

Financial Sustainability Measures

Council's audited current-year financial sustainability measures were prepared in accordance with the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The applicable Tier 8 targets and Council's 2025/26 results are summarised below.

Measure	What the ratio measures	Tier 8 target	2025/26	5-year average	Status
Unrestricted Cash Expense Cover Ratio	Council's ability to continue paying operating expenses from **unrestricted cash** without receiving additional income. Expressed as the number of months of expenditure Council could fund.	> 4 months	4 months	3 months	🔴 **Below target**
Operating Surplus Ratio	The extent to which Council's **operating revenue covers operating expenditure**. A negative result indicates operating expenditure exceeds operating revenue.	No target	-72%	-79%	⚪ **Contextual measure – no Tier 8 target**

Measure	What the ratio measures	Tier 8 target	2025/26	5-year average	Status
Operating Cash Ratio	Council's ability to generate sufficient **cash from day-to-day operations** to fund operating activities and contribute towards asset renewal and other requirements.	> 0%	13%	2%	🟢 **Meets target**
Asset Sustainability Ratio	The extent to which Council's expenditure on **renewing existing infrastructure assets** is keeping pace with the consumption of those assets through depreciation.	> 90%	49%	33%	🔴 **Below target**
Asset Consumption Ratio	The remaining service potential of Council's **depreciable infrastructure assets**, comparing their current written-down value with their replacement cost.	> 60%	44%	48%	🔴 **Below target**
Leverage Ratio	Council's ability to repay its **interest-bearing debt** from operating cash flows.	0-3 times	N/A	N/A	⚪ **Not applicable – no external debt**

*Status indicators reflect performance against the applicable Tier 8 benchmark for each measure and should not be interpreted in isolation as an overall assessment of Council's financial sustainability.

The results and Tier 8 targets above are those reported in the audited Current-Year Financial Sustainability Statement. The 4-month unrestricted cash result is below the target because the prescribed target is greater than 4 months, rather than 4 months or greater. Council's external QTC loan was fully repaid in 2021/22.

The ratios indicate that Council had positive operating cash flow at 30 June 2026 and no external interest-bearing debt. However, Council continues to face material longer-term financial sustainability pressures. The Unrestricted Cash Expense Cover, Asset Sustainability and Asset Consumption Ratios remain below the applicable Tier 8 benchmarks, while the negative Operating Surplus Ratio demonstrates that operating revenue did not cover operating expenditure during the year.

The Operating Cash Ratio and year-end liquidity position were also positively affected by the advance receipt of the 2026/27 Financial Assistance Grant. Council’s sustainability response will therefore continue to focus on expenditure management, service prioritisation, revenue and cost-recovery opportunities, advocacy for recurrent and capital funding, improved asset management planning and prioritisation of asset renewal expenditure.

COMPLIANCE / CONSIDERATIONS:

Statutory:	• *Local Government Act 2009* • *Local Government Regulation 2012* • *Australian Accounting Standards* • *Auditor-General Act 2009* • *Financial Management (Sustainability) Guideline 2024*
Budgetary:	There are no direct budget amendments arising from the recommendation to receive and note the audited financial statements. However, the financial results and sustainability measures identify ongoing pressures relevant to future budgets, long-term financial planning, service prioritisation and asset renewal funding.
Policy:	N/A
Legal:	The financial statements and associated audit process are subject to the *Local Government Act 2009*, *Local Government Regulation 2012*, *Auditor-General Act 2009* and applicable Australian Accounting Standards.
Risk:	Council continues to face financial sustainability risks arising from limited unrestricted cash coverage, operating deficits, reliance on external grant funding and asset renewal expenditure below the applicable benchmark. These risks are mitigated through long-term financial and asset management planning, budget monitoring, expenditure management, revenue initiatives, grant advocacy and prioritisation of asset renewal.
Links to Strategic Plans:	Aligns with the Corporate Plan 2025-2030
Masig Statement:	N/A
Standing Committee Consultation:	Audit Committee consultation
Timelines:	The final external audit management letter will be presented to the next available Council meeting following its receipt. The audited financial statements and audit reports will be incorporated into Council's 2025/26 Annual Report in accordance with statutory requirements.

Attachments:

1. Torres Strait Island Regional Council Financial Statements for the year ended 30 June 2026

Recommended:

Hollie Faithfull
Executive Director Financial Services

Approved:

James William
Chief Executive Officer

Torres Strait Island Regional Council
Financial Statements
For the year ended 30 June 2026

Torres Strait Island Regional Council
Financial statements
For the year ended 30 June 2026

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Torres Strait Island Regional Council
Statement of Comprehensive Income
For the year ended 30 June 2026

	Note	2026 $	2025 $
Income			
Recurrent revenue			
Community levies, rates and charges	3(a)	1,924,457	1,839,583
Fees and charges	3(b)	5,986,017	5,974,090
Sales revenue	3(c)	26,697,020	28,102,471
Grants, subsidies, contributions and donations	3(d)	54,199,426	51,219,524
Total recurrent revenue		88,806,920	87,135,668
Interest received	4(a)	1,680,039	1,263,636
Other income	4(b)	11,997,001	924,243
Rental income	4(c)	4,562,647	4,525,108
Total operating revenue		107,046,607	93,848,655
Capital income			
Grants, subsidies, contributions and donations	3(d)	58,010,437	33,986,495
Total capital income		58,010,437	33,986,495
Total income		165,057,044	127,835,150
Expenses			
Recurrent expenses			
Employee benefits	6	(32,018,173)	(29,918,697)
Materials and services	7	(63,130,667)	(53,516,324)
Finance costs	8	(1,423,940)	(588,045)
Depreciation and amortisation			
Property, plant and equipment	11	(86,301,632)	(64,207,137)
Intangible assets	12	(40,174)	(37,496)
Right of use assets	14	(1,069,702)	(1,029,245)
Total recurrent expenses		(183,984,289)	(149,296,944)
Capital expenses	5	(34,070,730)	(24,795,883)
Total expenses		(218,055,019)	(174,092,827)
Net result		(52,997,975)	(46,257,677)
Other comprehensive income			
Increase in asset revaluation surplus	11	104,890,270	387,269,527
Total other comprehensive income for the year		104,890,270	387,269,527
Total comprehensive income for the year		51,892,295	341,011,850

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

Torres Strait Island Regional Council
Statement of Financial Position
as at 30 June 2026

	Note	2026 $	2025 $
Current assets			
Cash and cash equivalents	9	70,385,480	60,020,451
Short term deposit		75,917	72,997
Receivables	10	25,337,629	9,637,828
Inventories		384,548	393,964
Contract assets	13	9,729,707	4,403,850
Lease receivables	14	537,874	513,785
Total current assets		106,451,154	75,042,874
Non-current assets			
Lease receivables	14	10,626,617	10,967,562
Property, plant and equipment	11	1,545,016,308	1,470,086,522
Intangible assets	12	484,763	524,938
Right of use assets	14	1,709,466	2,724,979
Total non-current assets		1,557,837,154	1,484,304,000
Total assets		1,664,288,308	1,559,346,874
Current liabilities			
Payables	15	35,113,972	13,541,979
Provisions	16	13,873,259	6,748,344
Contract liabilities	13	36,657,813	36,817,584
Lease liabilities	14	678,082	621,039
Total current liabilities		86,323,126	57,728,946
Non-current liabilities			
Provisions	16	51,160,921	26,027,880
Lease liabilities	14	738,884	1,416,966
Total non-current liabilities		51,899,805	27,444,846
Total liabilities		138,222,931	85,173,792
Net community assets		1,526,065,377	1,474,173,082
Community equity			
Asset revaluation surplus	11	1,317,859,065	1,212,968,795
Retained surplus		208,206,312	261,204,287
Total community equity		1,526,065,377	1,474,173,082

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 2026

	Asset revaluation surplus	Retained surplus	Total
	$	$	$
Balance as at 1 July 2025	1,212,968,795	261,204,287	1,474,173,082
Net result	-	(52,997,975)	(52,997,975)
Other comprehensive income for the year			
Increase in asset revaluation surplus	104,890,270	-	104,890,270
Total comprehensive income for the year	104,890,270	(52,997,975)	51,892,295
Balance as at 30 June 2026	1,317,859,065	208,206,312	1,526,065,377
Balance as at 1 July 2024	825,699,268	307,461,964	1,133,161,232
Net result	-	(46,257,677)	(46,257,677)
Other comprehensive income for the year			
Increase in asset revaluation surplus	387,269,527	-	387,269,527
Total comprehensive income for the year	387,269,527	(46,257,677)	341,011,850
Balance as at 30 June 2025	1,212,968,795	261,204,287	1,474,173,082

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 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		35,870,699	40,759,130
Payments to suppliers and employees		(73,727,229)	(83,132,410)
		(37,856,531)	(42,373,280)
Interest received		1,680,039	1,181,055
Recurrent grants and contributions		65,339,131	53,516,202
Net cash inflow (outflow) from operating activities	20	29,162,639	12,323,977
Cash flows from investing activities			
Payments for property, plant and equipment		(53,318,219)	(32,030,575)
Proceeds from sale of property, plant and equipment		27,740	46,885
Finance lease receipts		513,786	500,482
Capital grants, subsidies, contributions and donations		34,678,951	56,762,524
Net cash inflow (outflow) from investing activities		(18,097,742)	25,279,316
Cash flows from financing activities			
Repayments made on leases (principal only)		(699,868)	(627,800)
Net cash inflow (outflow) from financing activities		(699,868)	(627,800)
Net increase (decrease) in cash and cash equivalents held		10,365,029	36,975,492
Cash and cash equivalents at the beginning of the financial year		60,020,451	23,044,959
Cash and cash equivalents at the end of the financial year	9	70,385,480	60,020,451

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

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 2025 to 30 June 2026 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

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

1.D Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026. These standards have not been adopted by Council and will be included in the financial statements on their effective date.

No standard issued by the AASB which are not yet mandatorily effective are expected to have a material impact on the reported financial position or performance 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 14
- Provisions - Note 16
- Contingent liabilities - Note 18

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 2026

2 Analysis of results by function (continued)

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

Year ended 30 June 2026

Functions	Gross program income			Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net result	Assets
	Recurrent		Capital		Recurrent	Capital					
	Grants	Other	Grants								
	$	$	$	$	$	$	$	$	$	$	$
Executive Services	1,072,226	11,191,141	-	12,263,367	13,548,898	-	261,281	13,810,179	(1,285,531)	(1,546,812)	-
Health and Community Services	5,923,484	9,735,735	12,701,805	28,361,024	56,154,237	-	5,452,221	61,606,458	(40,495,018)	(33,245,434)	426,754,073
Engineering Services	7,622,208	7,164,816	33,656,007	48,443,031	100,945,045	(8,058)	7,261,927	108,198,914	(86,158,021)	(61,825,235)	1,026,617,071
Building Services	-	22,790,706	3,255,527	26,046,233	21,817,710	-	1,191,005	23,008,715	972,996	3,037,518	4,255,245
Corporate Services	45,416	29,044	204,172	278,632	12,397,203	-	(7,223,147)	5,174,056	(12,322,743)	(2,826,075)	93,951,016
Financial Services	39,536,092	1,935,740	8,192,926	49,664,758	10,136,057	3,063,256	(6,942,616)	6,256,697	31,335,775	43,408,063	112,710,903
Total Council	54,199,426	52,847,182	58,010,437	165,057,045	214,999,150	3,055,198	671	218,055,019	(107,952,542)	(52,997,975)	1,664,288,308

Year ended 30 June 2025

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		Capital		Recurrent	Capital					
	Grants	Other	Grants								
	$	$	$	$	$	$	$	$	$	$	$
Executive Services	-	592	-	592	4,234,306	-	167,405	4,401,710	(4,233,713)	(4,401,118)	3,817,849
Health and Community Services	5,362,800	9,684,950	11,472,108	26,519,858	47,984,168	1,650,030	6,423,764	56,057,962	(32,936,418)	(29,538,104)	504,024,489
Engineering Services	4,895,758	6,745,340	15,495,753	27,136,851	75,643,491	-	5,034,392	80,677,883	(64,002,393)	(53,541,033)	935,527,090
Building Services	-	24,264,019	3,000,967	27,264,985	21,752,049	277,621	1,126,483	23,156,153	2,511,970	4,108,832	-
Corporate Services	460,234	36,395	(140,044)	356,585	7,008,531	-	(4,136,065)	2,872,466	(6,511,903)	(2,515,881)	4,712,490
Financial Services	40,500,733	1,897,835	4,157,712	46,556,280	11,387,376	4,155,256	(8,615,979)	6,926,653	31,011,192	39,629,627	111,264,956
Total Council	51,219,524	42,629,131	33,986,496	127,835,150	168,009,921	6,082,907	-	174,092,828	(74,161,266)	(46,257,677)	1,559,346,874

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.

	2026 $	2025 $
Water charges commercial	414,163	409,428
Sewerage charges commercial	1,160,827	1,097,853
Garbage charges commercial	263,042	248,113
Rates from 40 year leases	86,425	84,188
	1,924,457	1,839,583

(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.

	2026 $	2025 $
Airport landing fees	486,255	551,779
Commercial property lease and licence fees	2,790,314	2,851,252
Maritime fees	2,469,822	2,262,546
Hire of Council buildings	160,883	225,397
Other fees and charges	78,743	83,115
	5,986,017	5,974,090

Timing of revenue recognition for fees and charges

	2026		2025	
	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	2,790,314	3,195,703	2,851,252	3,122,838
	2,790,314	3,195,703	2,851,252	3,122,838

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.
Revenue from the sale of gas and fuel, and accommodation services, is recognised at a point in time when control of the goods has transferred to the customer and the related services have been rendered.

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.

	2026 $	2025 $
Contract and recoverable works	22,757,394	24,238,169
Plant and equipment hire	91,469	156,434
Childcare services	107,896	117,228
Accommodation	1,358,723	1,356,650
Sale of fuel and gas	2,015,006	1,965,601
Sale of powercards	366,532	268,390
	26,697,020	28,102,471

Timing of revenue recognition for sales

	2026		2025	
	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time
Sales revenue	24,315,482	2,381,538	25,868,481	2,233,990
	24,315,482	2,381,538	25,868,481	2,233,990

(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.

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 residual amount 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.

	2026 $	2025 $
Operating		
General purpose grants	23,004,151	24,327,947
State Government subsidies and grants	28,233,029	24,579,206
Commonwealth Government subsidies and grants	2,962,246	2,312,371
	54,199,426	51,219,524

In June 2026, Council received an amount of $14,362,127 equating to 80% of the 2026-27 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised upon receipt in the 2025-26 financial year.
In June 2025, Council received an amount of $8,546,281 equating to 50% of the 2025-26 Commmonwealth Financial Assistance Grant alllocation. As these grants are considered untied grants, they were recognised upon receipt in the 2024-25 financial year.

Capital income

Capital income 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	30,723,311	26,784,016
Commonwealth Government subsidies and grants	21,181,259	5,724,563
Contributed assets	6,105,867	1,477,917
	58,010,437	33,986,495

3(d) Revenue (continued)

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

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

	2026		2025	
	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	64,802,450	41,301,546	42,766,425	40,961,677
Contributions	-	6,105,867	-	1,477,917
	64,802,450	47,407,413	42,766,425	42,439,594

4 Interest and other income	Note	2026 $	2025 $
(a) Interest income			
Interest from financial institutions		1,680,039	1,263,636
		1,680,039	1,263,636

(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		9,677	49,558
Gain on revaluation of finance leases	14	196,929	260,597
Commission income		527,123	511,444
Other revenue		263,272	102,644
Settlement		11,000,000	-
		11,997,001	924,243

During the year, Council resolved a legal dispute and recognised net income arising from the settlement arrangement. The settlement agreement also provides Council with access to certain future services and benefits, subject to specified conditions and future utilisation. No asset has been recognised in respect of these future benefits as Council's entitlement is dependent upon future service delivery and utilisation. Any future benefits will be recognised in the period in which the relevant services are received or an enforceable entitlement arises.

(c) Rental income

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

Residential property rental income	4,562,647	4,525,108
	4,562,647	4,525,108

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.*

5 Capital expenses	Note	2026 $	2025 $
Loss on disposal of non-current assets			
Book value of property, plant and equipment disposed		3,082,936	5,727,983
Less: Proceeds from the sale of property, plant and equipment		(27,740)	(46,885)
		3,055,196	5,681,098
Loss on disposal of registered *Land Holding Act* leases			
Book value of property, plant and equipment		-	354,923
		-	354,923
Provision for restoration of landfill			
Discount rate adjustment to refuse restoration provision		(1,111,310)	819,033
Change due to reassessment and recognition of additional provisions		32,126,844	17,940,829
		31,015,534	18,759,862
		34,070,730	24,795,883

6 Employee benefits	Note	2026 $	2025 $
Staff wages and salaries		22,312,006	21,435,347
Councillors' remuneration		1,336,452	1,206,619
Annual, sick and long service leave entitlements		5,057,458	4,441,607
Superannuation	19	2,987,333	2,845,648
		31,693,249	29,929,220
Other employee related expenses		447,598	514,379
		32,140,847	30,443,599
Less: Capitalised employee expenses		(122,674)	(524,902)
		32,018,173	29,918,697

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

	2026 Number	2025 Number
Total Council employees at the reporting date:		
Elected members	16	16
Administration staff	318	325
Total full time equivalent employees	334	341

7 Materials and services	Note	2026 $	2025 $
Advertising and marketing		40,848	49,335
Audit services		210,005	240,607
Communications and IT		2,136,559	2,720,211
Consultants		2,533,579	3,051,085
Contractors		8,822,382	5,957,439
Contracts - Infrastructure		6,346,984	4,828,794
Donations paid		293,038	347,603
Freight		1,278,401	1,435,597
Insurance		4,571,964	5,830,090
Legal fees		9,324,371	599,182
Materials - carpentry, plumbing, electrical		1,038,943	996,726
Motor vehicle expenses		2,319,137	2,345,764
Other materials and services		2,098,082	2,073,796
Power		1,949,432	1,592,371
Powercards, fuel and gas for resale		2,351,362	2,131,085
Rent paid		109,581	216,562
Repairs and maintenance		8,120,670	9,879,448
Repairs and maintenance - electrical		3,001,800	3,801,649
Subscriptions and registrations		165,268	129,939
Supplies and consumables		528,011	399,973
Temporary staff costs		2,116,499	1,604,817
Travel		3,914,307	3,506,281
Less: Expenses capitalised		(140,556)	(222,031)
		63,130,667	53,516,324

* Total audit fees quoted by the Queensland Audit Office relating to the 2025/26 financial statements are $186,500 (2024/25: $205,500)

8 Finance costs			
Bank charges		100,463	82,741
Impairment of receivables		331,276	269,256
Refuse restoration	16	913,372	158,705
Interest on leases	14	78,829	77,342
		1,423,940	588,045

9 Cash and cash equivalents

	Note	2026 $	2025 $
Cash at bank		28,640,274	28,445,551
Deposits at call		41,745,206	31,574,901
Balance per Statement of Cash Flows		70,385,480	60,020,451
Less: Externally imposed restrictions on cash		37,501,019	37,071,539
Unrestricted cash		32,884,461	22,948,913

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	37,501,019	37,059,792
Total externally imposed restrictions on cash assets	37,501,019	37,059,792

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

Funds set aside and held in reserves for DOGIT land	4,762,241	4,064,282
Total internally allocated cash assets	4,762,241	4,064,282

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	193,277	203,306
Church funds	10,698	10,480
Other community funds	57,555	56,379
	261,530	270,165

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 Program	9,043,817	17,227,623
	9,043,817	17,227,623

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.

10 Receivables and Other

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.

	2026 $	2025 $
Current		
Receivable - Housing	12,340,919	12,597,574
Less impairment	(12,264,191)	(12,272,090)
Receivable - Rates	1,500,471	1,032,249
Less impairment	(850,785)	(606,303)
Receivable - Other	15,051,002	4,434,730
Less impairment	(224,856)	(253,058)
	15,552,560	4,933,102
Accrued revenue	3,303,387	3,948,458
Prepayments	4,543,354	299,605
GST receivable	1,938,328	456,663
	25,337,629	9,637,828

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:

Housing charges	12,340,919	12,459,281
Government entities	3,348,497	3,304,602
Utility charges	1,500,471	1,032,249
Other	11,702,504	1,268,421
Total	28,892,391	18,064,553

Movement in accumulated impairment losses is as follows:		
Opening balance at 1 July	13,131,450	13,214,155
Less: Debts written off during the year	(122,895)	(351,961)
Additional impairments recognised	389,349	766,830
Less: Impairments reversed	(58,073)	(497,574)
Closing balance at 30 June	13,339,831	13,131,450

10 Receivables and Other Assets (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 11% - 99% depending on the aging of the debt (2024/25: 11% - 98%). In relation to other receivables, this rate ranges from 1% - 46% depending on the aging of the debt (2024/25: 1% - 49%).

2026

Aging	Closing balance 30 June 2026 $	Historical probability of default	Loss given default	Lifetime expected credit loss $
Housing				
Current	78,503	11.0%	100%	8,635
1-30 days	44,357	95.0%	100%	42,139
31-60 days	37,317	95.0%	100%	35,451
61+ days	12,180,742	99.0%	100%	12,177,966
	12,340,919			12,264,191
Other debtors				
Current	13,944,996	0.1%	100%	12,857
1-30 days	259,227	2.1%	100%	5,498
31-60 days	66,737	1.5%	100%	990
61+ days	2,280,513	46.3%	100%	1,056,296
	16,551,473			1,075,641

2025

Aging	Closing balance 30 June 2025 $	Historical probability of default	Loss given default	Lifetime expected credit loss $
Housing				
Current	101,376	11.0%	100%	11,151
1-30 days	38,962	95.0%	100%	37,014
31-60 days	39,989	95.0%	100%	37,989
61+ days	12,417,247	98.1%	100%	12,185,936
	12,597,574			12,272,091
Other debtors				
Current	2,917,359	0.5%	100%	15,399
1-30 days	526,968	1.5%	100%	7,708
31-60 days	335,327	3.2%	100%	10,815
61+ days	1,687,324	48.9%	100%	825,439
	5,466,979			859,361

11 Property, plant and equipment

Council - 30 June 2026	Buildings (Communities)	Buildings (Corporate)	Buildings (Churches)	Recreational facilities	Transport network	Stormwater drainage network	Flood mitigation network	Water	Wastewater	Marine infrastructure	Waste	Land	Plant and equipment	Work in progress	Total
Basis of measurement	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
Asset values	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2025	1,012,817,840	189,006,491	26,691,101	48,598,273	607,877,113	19,845,451	93,798,549	478,071,076	444,423,628	154,802,236	4,506,949	3,817,849	11,600,016	22,004,602	3,117,861,174
Additions														53,318,219	53,318,219
Capital contributions		1,457,891		3,864,146	783,830										6,105,867
Assets capitalised from work in progress	4,655,400	2,110,844	-	-	14,051,508	-	342,875	2,121,202	98,934	253,196	-	-	2,026,944	(25,660,901)	2
Disposals	(3,683,354)	(1,322,853)	-	(727,799)	(1,668,831)	-	(295,548)	(1,053,062)	(71,944)	(2,372,848)	-	-	(611,417)		(11,807,656)
Revaluation adjustment to asset revaluation surplus	90,814,678	16,887,891	2,402,199	4,221,840	30,310,414	992,272	10,285,330	38,157,587	35,548,135	16,760,801	405,625	220,071	-		247,006,843
Closing gross value as at 30 June 2026	1,104,604,564	208,140,264	29,093,300	55,956,460	651,354,034	20,837,723	104,131,206	517,296,803	479,998,753	169,443,385	4,912,574	4,037,920	13,015,543	49,661,920	3,412,484,449
Accumulated depreciation and impairment															
Opening balance as at 1 July 2025	613,629,338	111,547,508	18,945,900	28,966,471	216,620,002	9,205,724	19,525,138	283,576,539	239,516,367	95,708,020	3,646,122	-	6,887,525	-	1,647,774,655
Depreciation provided in period	32,802,546	7,024,883	671,498	1,703,128	9,283,173	396,921	2,197,407	14,994,106	12,203,424	3,997,452	176,826		850,268	-	86,301,632
Revaluation adjustment to asset revaluation surplus	57,935,078	10,597,937	1,765,566	2,708,557	11,229,930	480,133	2,359,814	23,817,268	20,132,058	10,746,168	344,065		-	-	142,116,574
Depreciation/impairment on disposals	(2,708,791)	(817,537)	-	(706,416)	(1,304,582)	-	(269,688)	(854,799)	(69,061)	(1,456,423)	-		(537,423)	-	(8,724,720)
Transfers between classes														-	-
Accumulated depreciation as at 30 June 2026	701,658,171	128,352,791	21,382,964	32,671,740	235,828,523	10,082,778	23,812,671	321,533,114	271,782,788	108,995,217	4,167,013	-	7,200,370	-	1,867,468,141
Book value as at 30 June 2026	402,946,393	79,787,473	7,710,336	23,284,720	415,525,512	10,754,944	80,318,534	195,763,689	208,215,965	60,448,168	745,560	4,037,920	5,815,173	49,661,920	1,545,016,308
Range of estimated useful life in years	5 - 75	5 - 80	15 - 50	5 - 50	10 - 100	50	10 - 50	5 - 60	5 - 100	10 - 50	8 - 25	Land: Not Depreciated	1 - 25	WIP: Not Depreciated	
Additions comprise:															
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Renewals	14,590,037	2,364,956	-	-	7,523,645	-	-	538,718	955,828	15,507,845	-	-	-		41,481,030
Other additions	387,899	131,450	-	632,368	1,430,629	-	7,208,872	-	-	-	-	-	2,045,971		11,837,189
Total additions	14,977,936	2,496,406	-	632,368	8,954,273	-	7,208,872	538,718	955,828	15,507,845	-	-	2,045,971	-	53,318,219
Asset revaluation surplus															
Opening balance as at 1 July 2025	345,578,148	68,328,502	9,045,278	18,118,989	361,755,216	6,561,623	28,542,227	152,094,685	176,388,386	44,866,357	313,670	1,375,715	-	-	1,212,968,795
Movements - Revaluation	32,879,599	6,289,954	636,633	1,513,283	19,080,484	512,140	7,925,516	14,340,319	15,416,076	6,014,633	61,560	220,071	-		104,890,270
Closing balance as at 30 June 2026	378,457,747	74,618,456	9,681,911	19,632,272	380,835,700	7,073,763	36,467,742	166,435,004	191,804,462	50,880,990	375,230	1,595,786	-	-	1,317,859,065

11 Property, plant and equipment (continued)

Council - 30 June 2025	Buildings (Communities)	Buildings (Corporate)	Buildings (Churches)	Recreational facilities	Transport network	Stormwater drainage network	Flood mitigation network	Water	Wastewater	Marine infrastructure	Waste	Land	Plant and equipment	Work in progress	Total
Basis of measurement	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
Asset values	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Opening gross value as at 1 July 2024	845,742,593	168,460,577	25,591,831	42,008,804	372,256,168	18,698,538	66,023,447	336,148,429	355,440,803	63,906,544	4,192,339	3,242,977	10,020,188	33,208,675	2,344,941,913
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	33,921,321	33,921,321
Capital contributions	-	-	-	-	-	-	-	-	-	1,237,916	-	-	240,000	-	1,477,916
Assets capitalised from work in progress	14,080,370	1,480,169	-	1,604,305	10,050,978	211,986	8,240,352	3,079,304	179,681	4,110,134	-	-	2,088,113	(45,125,394)	-
Disposals	(10,618,050)	(249,073)	-	(765,620)	(6,437,037)	-	-	(3,264,193)	(131,146)	(988,510)	(57,684)	-	(748,285)	-	(23,259,598)
Revaluation adjustment to asset revaluation surplus	163,612,927	19,314,818	1,099,270	5,750,784	232,007,004	934,927	19,534,750	142,107,536	88,934,290	86,536,152	372,294	574,872	-	-	760,779,624
Closing gross value as at 30 June 2025	1,012,817,840	189,006,491	26,691,101	48,598,273	607,877,113	19,845,451	93,798,549	478,071,076	444,423,628	154,802,236	4,506,949	3,817,849	11,600,016	22,004,602	3,117,861,174
Accumulated depreciation and impairment															
Opening balance as at 1 July 2024	490,017,181	108,241,809	17,993,783	28,466,731	168,058,281	8,360,352	14,555,970	179,866,124	172,673,307	29,441,235	2,680,444	-	6,878,895	-	1,227,234,113
Depreciation provided in period	27,292,251	5,931,182	680,993	1,317,218	5,617,717	373,971	1,647,112	9,802,486	9,251,284	1,442,063	148,944	-	701,916	-	64,207,137
Revaluation adjustment to asset revaluation surplus	104,122,102	(2,441,428)	271,124	(338,998)	47,524,222	471,401	3,322,056	96,525,219	57,717,366	65,462,615	874,418	-	-	-	373,510,097
Depreciation/impairment on disposals	(7,802,196)	(184,055)	-	(478,480)	(4,580,218)	-	-	(2,617,290)	(125,590)	(637,893)	(57,684)	-	(693,286)	-	(17,176,692)
Transfers between classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2025	613,629,338	111,547,508	18,945,900	28,966,471	216,620,002	9,205,724	19,525,138	283,576,539	239,516,367	95,708,020	3,646,122	-	6,887,525	-	1,647,774,655
Book value as at 30 June 2025	399,188,502	77,458,984	7,745,202	19,631,802	391,257,113	10,639,726	74,273,410	194,494,536	204,907,262	59,094,216	860,826	3,817,849	4,712,490	22,004,602	1,470,086,522
Range of estimated useful life in years	5 - 75	5 - 80	15 - 50	5 - 50	10 - 100	50	10 - 50	5 - 60	5 - 100	10 - 50	8 - 25	Land: Not Depreciated	1 - 25	WIP: Not Depreciated	
Additions comprise:															
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Renewals	8,532,405		-	817,701	9,245,834		-	2,383,000	-	4,110,134	-	-	2,328,113	-	27,417,187
Other additions	5,547,965	1,480,169	-	786,604	805,144	211,986	8,240,352	696,304	179,681	1,237,916	-	-	-	-	19,186,121
Total additions	14,080,370	1,480,169	-	1,604,305	10,050,978	211,986	8,240,352	3,079,304	179,681	5,348,050	-	-	2,328,113	-	46,603,308
Asset revaluation surplus															
Opening balance as at 1 July 2024	286,087,323	46,572,256	8,217,132	12,029,207	177,272,434	6,098,097	12,329,532	106,512,368	145,171,462	23,792,821	815,794	800,843	-	-	825,699,267
Movements - Revaluation	59,490,825	21,756,246	828,146	6,089,782	184,482,782	463,526	16,212,695	45,582,317	31,216,924	21,073,536	(502,124)	574,872	-	-	387,269,527
Closing balance as at 30 June 2025	345,578,148	68,328,502	9,045,278	18,118,989	361,755,216	6,561,623	28,542,227	152,094,685	176,388,386	44,866,357	313,670	1,375,715	-	-	1,212,968,795

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 and Mines, Manufacturing and Regional and Rural Development 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.

A number of essential service buildings and infrastructure assets located on Badu Island and Mer Island are leased by Council under lease agreements with terms of 5, 30 and 99 years at agreed values.

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 two properties occupied by Council do not have a lease that transfer the right of use. Negotiations are underway to obtain a licence over the properties until long-term leases can be negotiated

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

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

11 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 2025.

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 measured at fair value 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.

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	30/06/2025	Jones Lang Laselle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and supplemented by published cost guides including the Rawlinsons Construction Cost Guide and Cordell 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 2026 resulted in a 9% index, which when applied increased fair value by $32,879,599
Buildings (Corporate) 2026: $1,224,993 2025: $1,230,700	Market approach	Level 2	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 9% index, which when applied increased fair value by $101,146
Buildings (Corporate) 2026: $78,562,482 2025: $76,228,283	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 9% index, which when applied increased fair value by $6,188,808
Buildings (Churches)	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 9% index, which when applied increased fair value by $636,633
Recreational facilities	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 9% index, which when applied increased fair value by $1,513,283

11 Property, plant and equipment (continued)

(e) Valuation (continued)

(ii) 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	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 5% index, which when applied increased fair value by $19,080,484
Stormwater drainage network	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	Current replacement cost Unit rates - developed based cost estimate publications including Rawlinsons Construction Cost Guide and Cordell 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 2026 resulted in a 5% index, which when applied increased fair value by $512,140
Flood mitigation network	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	Current replacement cost Unit rates - developed based cost estimate publications including Rawlinsons Construction Cost Guide and Cordell 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 2026 resulted in a 11% index, which when applied increased fair value by $7,925,516
Water	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 8% index, which when applied increased fair value by $14,340,319

11 Property, plant and equipment (continued)

(e) Valuation (continued)

(ii) 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	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 5% index, which when applied increased fair value by $15,416,076
Marine infrastructure	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 11% index, which when applied increased fair value by $6,014,633
Waste	Current replacement cost	Level 3	30/06/2025	Jones Lang Laselle	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 2026 resulted in a 9% index, which when applied increased fair value by $61,560
Land assets	Market approach	Level 2	30/06/2025	Jones Lang Laselle	Comparable transactions of industrial properties within the Cairns and Thursday Island market, adjusted for differences in key attributes such as size, topography and location.	Desktop valuation performed as at 30 June 2026 resulted in a 5% index, which when applied increased fair value by $220,071

12 Intangible assets

	Note	2026 $	2025 $
Software			
Opening gross carrying value		562,433	562,433
		562,433	562,433
Accumulated amortisation			
Opening balance		37,496	-
Amortisation in the period		40,174	37,496
		77,670	37,496
Net carrying value		484,764	524,938

The software is amortised on a straight line basis over an estimated useful life of 15 years.

13 Contract balances

	Note	2026 $	2025 $
Contract assets			
Contracts with customers		1,130,535	2,119,727
Contracts to construct Council owned assets		8,599,172	2,284,123
		9,729,707	4,403,850
Contract liabilities			
Funds received upfront to construct Council controlled assets		22,413,638	33,233,116
Non-capital performance obligations not yet satisfied		14,244,175	3,584,468
		36,657,813	36,817,584

Funds received upfront to construct Council controlled assets in 2026 include funding to replace marine infrastructure, new social housing assets and repair and upgrades to road and airport assets.

Revenue recognised that was included in the contract liability balance at the beginning of the year:		
Funds to construct Council controlled assets	22,877,229	2,947,399
Non-capital performance obligations (including deposits received in advance)	1,273,170	568,217
	24,150,399	3,515,616

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 liabilities as income in the next year.

The significant movement in contract assets and contract liabilities during the year is largely attributable to projects where funding was received in advance, with the related works undertaken and revenue recognised in the current reporting period.

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 2028.

Right of use assets	**Note**	**2026**	**2025**
		$	**$**
Balance at 1 July		2,724,979	578,406
Additions to right of use assets		54,189	3,183,371
Adjustments to right-of-use assets due to re-measurement of lease liability		-	(7,553)
Amortisation charge		(1,069,702)	(1,029,245)
Closing balance		1,709,466	2,724,979
Lease liabilities			
Balance at 1 July		2,038,005	621,245
Additions to lease liabilities		-	1,974,843
Re-measurement of lease liability		-	(7,626)
Lease payments		(699,868)	(627,800)
Interest expense		78,829	77,343
Closing balance		1,416,966	2,038,005

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.

2026	**< 1 year**	**1-5 years**	**> 5 years**	**Total**	**Total per statement of financial position**
	$	$	$	$	$
Buildings	678,082	738,884	-	1,416,966	1,416,966

2025	**< 1 year**	**1-5 years**	**> 5 years**	**Total**	**Total per statement of financial position**
	$	$	$	$	$
Buildings	621,039	1,416,966	-	2,038,005	2,038,005

14 Leases (continued)

Amounts included in the statement of comprehensive income related to leases

	Note	2026 $	2025 $
Interest on lease liabilities		78,829	77,342
Amortisation of right of use assets		1,069,702	1,029,245
Expenses relating to short-term leases		579	56,272
		1,149,110	1,162,860
Total cash outflows for leases		700,447	684,072

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 $3,120 (2024/25: $2,980). 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 2025 and 30 June 2026 (2024/25: nil).

Current		
Lease receivable	537,874	513,785
	537,874	513,785
Non-current		
Lease receivable	10,626,617	10,967,562
	10,626,617	10,967,562

14 Leases (continued)

	Note	2026 $	2025 $
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		537,874	513,785
Later than one year but not later than five years		2,151,496	2,055,139
Later than five years		13,236,854	13,157,812
		15,926,224	15,726,736
Add: Estimated contingent rent		7,301,206	7,528,893
Less: Present value adjustment		(12,062,939)	(11,774,281)
Fair value of lease payments		11,164,491	11,481,348
The fair value of lease payments is receivable as follows:			
Not later than one year		537,874	513,785
Later than one year but not later than five years		2,014,205	1,943,224
Later than five years		8,612,412	9,024,339
		11,164,491	11,481,348
Movements in finance leases were as follows:			
Opening balance		11,481,346	11,721,231
Less: Lease receipts		(513,785)	(500,482)
Add/less: Gain/(loss) on revaluation	4(b)	196,929	260,597
Closing balance		11,164,490	11,481,346

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% (2024/25: 2.5%) and a discount rate of 5.26% (2024/25: 4.84%).

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.

	2026 $	2025 $
Current		
Creditors	6,269,325	4,751,759
Accrued wages and salaries	219,123	1,637,023
Refundable bonds	2,000	2,000
Accrued expenses	28,623,524	6,964,280
Retention	-	186,918
	35,113,972	13,541,979

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 recognised for the estimated costs of rehabilitating assets and other future restoration activities where it is probable that Council will be liable or required to incur such costs upon the cessation of use of these facilities. This provision reflects the present value of anticipated future costs associated with the closure and aftercare management of landfill sites.

The calculation of this provision involves a number of key assumptions, including estimated site closure dates, potential regulatory changes, available technologies, and engineering cost estimates. Due to the long-term nature of the liability, actual future expenditures may differ from the amounts currently provided. The most significant uncertainty in estimating the provision relates to the costs that will ultimately be incurred.

Changes in assumptions made during this financial year has caused a significant movement in the provision. Previously, Council had anticipated that raw materials such as soil would be sourced locally from each division and rock from Badu Quarry. Unfortunately, these assumptions are no longer viable due to changes in availability/quality of materials on divisions, and the quarry being no longer operational. As a result, these materials must now be sourced from Cairns, which has led to increased freight and transfer costs and impacted the overall provision.

Management currently estimates that the 15 landfill sites will reach closure between 2027 and 2035. The timing of restoration and rehabilitation works is dependent on the availability of external funding, and future funding constraints may affect when these activities can be carried out.

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	
	2026	2025	2026	2025
	$	$	$	$
Current				
Annual leave	2,816,441	2,735,858	-	-
Long service leave	1,595,345	1,406,116	666,777	661,729
Provision for landfill restoration	9,461,473	2,606,370	49,231,427	24,157,622
Provision for make-good	-	-	1,262,717	1,208,528
	13,873,259	6,748,344	51,160,921	26,027,880

	2026	2025
	$	$
Landfill restoration		
Balance at beginning of financial year	26,763,992	7,845,425
Increase due to unwinding of discount	913,372	158,705
Change due to reassessment and recognition of additional provisions	32,126,844	17,940,829
Increase/(decrease) due to changes in inflation and discount rate	(1,111,310)	819,033
Balance at end of financial year	58,692,898	26,763,992

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:

	2026	2025
	$	$
Consultancy	1,034,504	4,191,929
Other	1,911,554	1,457,597
Contractors	3,623,562	1,427,522
Recoverable work contractors	10,784,960	5,802,493
Freight	365,781	540,833
Contract employees	145,592	96,741
Roads (DRFA)	5,755,860	
	23,621,814	13,517,115

Capital commitments

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

Capital assets		
Buildings	10,713,244	9,145,091
Seawalls	3,121,910	838,190
Jetties	21,704,778	
Other	6,927,387	988,743
	42,467,319	10,972,025

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 2026, 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 $533,857.

18 Contingent liabilities and assets (continued)

Contingent liabilities (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 2026 relating to the potential divestment of these 22 social houses currently under 'land only' leases totals $10,546,043 (2024/25: $10,445,900). As at 30 June 2026, 0 house was divested and it is unclear whether the remaining 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 2026, 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.

18 Contingent liabilities and assets (continued)

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 2026 for social housing assets relating to the outstanding 27 lease entitlements totals $11,261,945 (2024/25: $11,025,000). 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.

19 Superannuation

Council contributes to Brighter Super Regional Defined Benefits Fund (the scheme). Brighter Super 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	2026 $	2025 $
Superannuation contributions made to Brighter Super Regional Defined Benefits Fund		1,726,288	2,250,783
Other superannuation contributions for employees		1,261,045	594,865
Total superannuation contributions paid by Council for employees:	6	2,987,333	2,845,648

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

	2026	2025
	$	$
Net result	(52,997,975)	(46,257,677)
Non-cash items:		
Depreciation and amortisation	87,411,508	65,273,878
Asset contributions in capital income	(6,105,867)	(1,477,917)
(Gain)/Loss on revaluation of finance lease	(196,929)	(260,597)
Write off of WIP	(57,109)	-
	81,051,603	63,535,364
Investing and development activities:		
Loss on disposal of non-current assets	3,055,197	6,036,021
Capital grants and contributions	(34,678,951)	(32,508,578)
	(31,623,754)	(26,472,557)
Financing activities:		
Interest expense on finance leases	78,829	74,065
	78,829	74,065
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(15,699,801)	(1,103,180)
(Increase)/decrease in inventory	9,416	21,151
(Increase)/decrease in contract assets	(5,325,857)	163,400
Increase/(decrease) in payables	21,571,993	263,272
Increase/(decrease) in other provisions	32,257,956	19,152,651
Increase/(decrease) in contract liabilities	(159,771)	2,947,489
	32,653,936	21,444,782
Net cash inflow/(outflow) from operating activities	29,162,640	12,323,977

21 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.

21 Financial instruments and financial risk management (continued)

Liquidity risk
Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Exposure to liquidity risk
Council is exposed to liquidity risk through its normal course of business.
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.

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 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.

22 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:

	2026	2025
	$	$
Short-term employee benefits	2,613,284	2,754,399
Post-employment benefits	264,784	139,986
Termination benefits	16,520	-
Long-term employee benefits	65,250	70,721
	2,959,838	2,965,106

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 an extended contract with an expiry date of 30th June 2027.. The total value paid for services was $349,727 (2024/25: $303,369).

During the year an Executive Director position was filled by external contractors. The total value paid for these services was $209,264 (2024/25: nil).

(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)	260,982	270,690
Purchase of materials and services from entities controlled by KMPs	(ii)	2,700	4,844
Grants and donations for entities controlled by KMPs	(iii)	21,957	19,299

(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 359 staff (318 full time equivalent staff) of which 2 (2024/25: 2) are close family members of key management personnel.

22 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	-	-
Consumables	2,700	3,783
Car Hire	-	1,061
	2,700	4,844

(iii) Grants and donations totalling $21,957 (2024/25: $19,299) 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(2024/25: 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 $
2026					
Rates and charges	749	-	-	42,881	43,630
Social housing	340	20	60	108,493	108,913
Other fees and charges	4,313	-	-	3,946	8,259
Total	5,402	20	60	155,320	160,802
2025					
Rates and charges	292	-	-	5,981	6,273
Social housing	43	68	156	100,379	100,646
Other fees and charges	352	-	-	4,739	5,091
Total	687	68	156	111,099	112,010

$137,846 has been recognised in the current year (2024/25: $102,505) for the allowance for bad or doubtful debts owed by related parties.

22 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:

2026

KMP	Relationship	Related Party	Nature of transactions	Over 90 Days
				$
Bob Kaigey	Councillor	Bob Kaigey	Social housing	16,276
Torenzo Elisala	Father	Tenny Elisala	Social housing	29,663
Rocky Stephen	Director	Kos & Abob Fisheries (TSI)	Rates and charges	4,180
Rocky Stephen	Councillor	Rocky Stephen	Social housing	300
Aggie Hankin	Councillor	Aggie Hankin	Social housing	38,208
Dimas Toby	Councillor	Dimas Toby	Social housing	1,063
Chelsea Aniba	Councillor	Chelsea Aniba	Social housing	8,959
Seriako Dorante	Councillor	Seriako Dorante	Rates and charges	1,820
Kabay Tamu	Councillor	Kabay Tamu	Housing	2,250
Adeah Kabai	Mother	Joyce Kabai	Housing	13,459
Amounts less than $1,000				3,131
				119,310

2025

KMP	Relationship	Related Party	Nature of transactions	Over 90 Days
				$
Bob Kaigey	Councillor	Bob Kaigey	Social housing	16,926
Torenzo Elisala	Father	Tenny Elisala	Social housing	30,415
Rocky Stephen	Director	Kos & Abob Fisheries (TSI)	Rates and charges	4,180
Rocky Stephen	Councillor	Rocky Stephen	Social housing	1,278
Aggie Hankin	Councillor	Aggie Hankin	Social housing	39,808
Dimas Toby	Councillor	Dimas Toby	Social housing	1,063
Chelsea Aniba	Councillor	Chelsea Aniba	Social housing	9,453
Seriako Dorante	Councillor	Seriako Dorante	Rates and charges	1,420
Kabay Tamu	Councillor	Kabay Tamu	Vehicle Deduction	3,550
Amounts less than $1,000				3,006
				111,099

22 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 2026

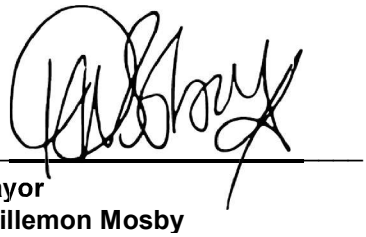
Management Certificate
For the year ended 30 June 2026

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

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

(i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the general purpose financial statements, as set our 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: 20 / 10 / 2026



Chief Executive Officer
James William

Date: 20 / 10 / 2026

Queensland Audit Office
Better public services

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 council).

The financial report comprises the statement of financial position as at 30 June 2026, 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 accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

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.

c) In my opinion, the financial report:

i. gives a true and fair view of the council's financial position as at 30 June 2026, and of its financial performance for the year then ended

ii. 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 council is responsible for the other information.

The other information comprises the information included in the council's annual report for the year ended 30 June 2026, but does not include the financial report and my auditor's report thereon.

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At the date of this auditor's report, the available other information in the council's annual report for the year ended 30 June 2026 was the current-year financial sustainability statement, unaudited 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 council for the financial report

The council is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012, and other prescribed requirements and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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:
www.auasb.gov.au/auditors_responsibilities/ar4.pdf

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A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.



22 October 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Torres Strait Island Regional Council

Current-year Financial Sustainability Statement

For the year ended 30 June 2026

Measures of Financial Sustainability

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	4	3	During the 2025/26 financial year, Council received advance payment of 80% of its 2026/27 Financial Assistance Grant allocation. The early receipt of these funds has had a positive impact on Council's liquidity position and short-term cash flow. The Department of Local Government, Water and Volunteers has also confirmed that the increased funding provided under the Indigenous Councils Funding Program (ICFP) will continue for a further year in 2026/27. Funding will then reduce to 50% of the current allocation in 2027/28 before ceasing. This additional funding will continue to support Council's financial sustainability while longer-term strategies are implemented. In response, Council is undertaking a range of internal reviews and improvement initiatives aimed at increasing operational efficiency, strengthening financial performance, and improving service delivery outcomes. In parallel, Council is actively pursuing strategies to improve its cash operating performance and overall financial position through the work of its Sustainability and Organisational Improvement Committee (SOIC), which is focused on identifying and delivering sustainable efficiencies and organisational improvements across the business.
Operating Performance	Operating Surplus Ratio	N/A	-72%	-79%	Council relies heavily on grant funding and has limited capacity to generate revenue internally.
	Operating Cash Ratio	Greater than 0%	13%	2%	The advance receipt of 80% of the 2026/27 Financial Assistance Grant allocation has had a positive impact on Council's Financial Sustainability Ratio for the 2025/26 financial year. The continuation of additional Indigenous Councils Funding Program (ICFP) funding over the next two years will further support this ratio while Council continues to pursue initiatives aimed at improving its underlying operating cash performance and long-term financial position.
Asset Management	Asset Sustainability Ratio	Greater than 90%	49%	33%	Council's Asset Sustainability Ratio reflects a continued reliance on grant funding to finance the renewal of critical infrastructure assets. Securing external funding remains essential to ensuring assets are renewed in a timely manner while maintaining financial sustainability.
	Asset Consumption Ratio	Greater than 60%	44%	48%	Council's Asset Consumption Ratio reflects a continued reliance on grant funding to finance the renewal of critical infrastructure assets. Securing external funding remains essential to ensuring assets are renewed in a timely manner while maintaining financial sustainability.
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	-	-	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 2026.

Torres Strait Island Regional Council

Current-year Financial Sustainability Statement

For the year ended 30 June 2026

Certificate of Accuracy
For the year ended 30 June 2026

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

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

Mayor
Phillemon Mosby

Date: 20 / 10 / 2026

Chief Executive Officer
James William

Date: 20 / 10 / 2026

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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 (the council).

The financial sustainability statement for the year ended 30 June 2026, comprises 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 is accurately calculated in accordance with the Financial Management (Sustainability) Guideline 2024.

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 council is responsible for the other information.

The other information comprises the information included in the council's annual report for the year ended 30 June 2026, but does not include the financial sustainability statement and my auditor's report thereon.

At the date of this auditor's report, the available other information in the council's annual report for the year ended 30 June 2026 was the general purpose financial statements,

unaudited 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 council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Financial Management (Sustainability) Guideline 2024 and the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines 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 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.

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- 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.

22 October 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Torres Strait Island Regional Council

Unaudited Current-year Financial Sustainability Statement - Contextual Ratios

For the year ended 30 June 2026

Measures of Financial Sustainability

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Council Narrative
Contextual Ratios (unaudited)					
Financial Capacity	Council Controlled Revenue Ratio	N/A	7%	9%	Council is heavily reliant on grant funding to support both its operational and capital activities, with limited capacity to generate own-source revenue. This financial structure is evident in the result of this ratio
	Population Growth Ratio	N/A	0%	-1%	N/A

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 2026.

Torres Strait Island Regional Council

Unaudited Current-year Financial Sustainability Statement - Contextual Ratios

For the year ended 30 June 2026

Certificate of Accuracy
For the year ended 30 June 2026

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: 20 / 10 / 2026

Chief Executive Officer
James William

Date: 20 / 10 / 2026

Torres Strait Island Regional Council

Unaudited Long-Term Financial Sustainability Statement

Prepared as at 30 June 2026

Measures of Financial Sustainability

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035	30 June 2036
Financial Capacity	Council-Controlled Revenue	N/A	7.39%	7.24%	10.54%	11.05%	11.12%	11.18%	11.24%	11.31%	11.38%	11.45%	11.52%
	Population Growth	N/A	0.09%	-0.43%	-0.43%	-0.43%	-0.43%	-0.43%	-0.43%	-0.43%	-0.43%	-0.43%	-0.43%
Operating Performance	Operating Surplus Ratio	N/A	-71.87%	-77.14%	-114.47%	-115.59%	-108.01%	-101.01%	-94.68%	-89.63%	-84.36%	-79.66%	-75.51%
	Operating Cash Ratio	Greater than 0%	13.02%	0.21%	-4.65%	-8.88%	-8.65%	-8.45%	-8.41%	-9.02%	-9.13%	-9.41%	-9.87%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	N/A for long-term sustainability statement										
Asset Management	Asset Sustainability Ratio	Greater than 90%	48.54%	66.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Asset Consumption Ratio	Greater than 60%	44.40%	45.47%	42.05%	38.78%	35.76%	32.96%	30.48%	28.08%	25.86%	23.81%	21.91%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	Not required - Council does not currently have any external debt										

Council's Financial Management Strategy

Council monitors revenue and expenditure trends over time to inform future planning and guide the efficient allocation of resources, ensuring the effective delivery of services. It is committed to maintaining a prudent financial management strategy, with a long-term financial forecast that demonstrates a sound financial position while meeting the current and future needs of the community.

The above ratios have been calculated using Council's most recently adopted original budget. Council determines its asset sustainability ratio on confirmed renewal program funding. Council's forecasting ability has a dependency on donor program lifecycles.

Torres Strait Island Regional Council

Unaudited Long-Term Financial Sustainability Statement

Prepared as at 30 June 2026

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2026

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

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

Mayor
Phillemon Mosby

Date: 20 / 10 / 2026

Chief Executive Officer
James William

Date: 20 / 10 / 2026

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
8.3

DIRECTORATE: Financial Services
***AUTHOR**: Acting Head of Financial Services*

2026/27 BUDGET REVIEW 1

OFFICER RECOMMENDATION:

That Council, in accordance with sections 169 and 170 of the Local Government Regulation 2012:

1. **Adopts the amended budget for the 2026-2027 financial year as presented, incorporating:**

   (i) The statements of financial position;
   (ii) The statements of cashflow;
   (iii) The statements of income and expenditure;
   (iv) The statements of changes in equity;
   (v) The long-term financial forecast;
   (vi) The relevant measures of financial sustainability;
   (vii) The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget;
   (viii) Capital budget;

2. **Notes that the Revenue Policy and Revenue Statement adopted with the 2026–2027 Original Budget remain unchanged and continue to form part of the amended budget; and**

3. **Notes the significant financial sustainability and liquidity risks identified in the report, including that unrestricted cash is projected to remain below the applicable financial sustainability benchmark and, based on current assumptions, may be exhausted between May and November 2029.**

PURPOSE

The purpose of this report is to provide Council with an update on the current budget position and seek adoption of the Amended Budget for the 2026-2027 Financial Year

BACKGROUND

Since adoption of the Original Budget, Council officers have undertaken a comprehensive review of the 2026–2027 Budget, incorporating actual financial performance to date, updated forecasts and known changes in Council's operating environment.

The review provides an opportunity to realign the budget with Council's current financial and operational position, including changes in revenue and expenditure, grant funding, staffing arrangements and service delivery requirements.

The review also forms part of Council's ongoing financial management process, ensuring emerging pressures and financial risks are identified and reflected in revised forecasts.

BUDGET REVIEW PROCESS

The Budget Review has been developed through detailed analysis of Council's current and forecast operational activities, expenditure commitments and revenue expectations, together with the incorporation of newly executed or confirmed grant funding agreements. Known changes to Council's service delivery commitments and financial position have been reflected in the amended budget.

Council continues to operate within a challenging financial environment characterised by rising operating and service delivery costs, constrained own-source revenue, inflationary pressures, staff vacancies and continued reliance on grant funding. These pressures are particularly significant given Council's remote operating environment and the cost of delivering essential services across its communities.

The amended budget seeks to balance these financial pressures with Council's responsibility to maintain essential services and support its communities, while maintaining a continued focus on expenditure management, cashflow and longer-term financial sustainability.

FINANCIAL SUSTAINABILITY STRATEGY

Council continues to face significant financial sustainability challenges associated with its underlying cost structure, limited own-source revenue capacity, reliance on external funding and the cost of delivering essential services across remote island communities.

Maintaining financial sustainability is critical to Council's long-term viability and its ability to continue delivering essential services. Addressing these challenges requires a whole-of-Council approach, with elected members, the Executive Leadership Team and staff sharing responsibility for prudent financial management, effective resource allocation and informed decision-making.

Priority Actions

In the short term, Council is focusing on the following priority measures to address Council's financial sustainability challenges:

- **Strengthened advocacy and engagement with State and Commonwealth governments** to communicate Council's financial and service delivery challenges and advocate for sustainable, long-term funding arrangements.
- **Proactive identification and pursuit of grant and funding opportunities,** supported by improved coordination, oversight and accountability across Council.
- **Review of revenue-generating activities** to identify opportunities to improve cost recovery, pricing structures and alternative revenue sources where appropriate.

- **Review of expenditure and identification of efficiency improvements** to ensure Council resources are directed toward priority services and activities and opportunities for sustainable cost reductions are identified.

- **Assessment of non-core responsibilities and services** to ensure Council's activities remain aligned with its strategic objectives, statutory obligations and available financial capacity.

- **Improved procurement and expenditure management** to maximise value for money and strengthen the allocation of available resources.

- **Ongoing oversight through the Sustainability and Organisational Improvement Committee** to monitor financial performance and progress organisational improvement and sustainability initiatives**.**

Council has also engaged an external consultant to undertake a comprehensive review of organisational practices, cost structures and Council's overall financial position. This work supports the broader review of expenditure reduction, efficiency improvement and revenue-raising opportunities identified through the Original Budget process.

While these initiatives are expected to progressively strengthen Council's financial position, the underlying structural challenges identified in the Original Budget remain and will require sustained action over multiple financial years. Council will therefore continue to closely monitor its operating position, liquidity, cashflow, service delivery costs and funding arrangements.

Through these measures, Council remains committed to strengthening its underlying financial position while protecting the continued delivery of essential services to its communities.

SUBSEQUENT EVENTS

The 2026–2027 Budget Review was presented to Council at the October 2026 Council Workshop. No further adjustments have been made to the amended budget following its presentation at the workshop, and the budget is now presented to Council for formal adoption.

LIQUIDITY

Council continues to face significant liquidity and cashflow pressures arising from its underlying operating position, timing of grant funding and expenditure, and the increasing cost of delivering services across its communities. Greater reliance on temporary staff, contractors and consultants to maintain service delivery during periods of staff vacancies is also contributing to operating cost pressures.

Council remains heavily reliant on external grant funding to deliver its capital program and continues to experience a range of financial pressures, including rising costs and inflation, increasing service delivery demands, reliance on grant funding, growth in non-core activities and responsibility for an asset base exceeding $3 billion, requiring substantial ongoing investment in renewal and maintenance.

The staged introduction of the Locality Allowance represents an additional ongoing cost pressure. Implementation commenced at 50 per cent in 2026–2027, with a budgeted impact of $587K, increasing to 100 per cent from 2027–2028. In addition, ongoing Enterprise Bargaining Agreement (EBA) negotiations and any resulting salary and wage increases will place further pressure on Council's employee costs and operating position. The full financial impact will depend on the final outcome of negotiations and will need to be incorporated into future budget forecasts once known.

Insurance costs also remain a financial risk. While forward budget projections assume annual increases broadly in line with CPI, actual premiums may be materially affected by insurance market conditions, Council's claims experience and broader disaster-related losses. This creates additional uncertainty within Council's medium- to long-term cost base.

Updated cashflow projections indicate that Council's unrestricted cash position remains below the Department's financial sustainability benchmark of four months' operating cashflow. This position is projected to continue across the forward estimates. Based on current projections and assumptions, unrestricted cash reserves will be exhausted sometime between May and November 2029, with increasing liquidity pressure expected to emerge over the next 12 months.

The impact of the tightening liquidity position is already becoming evident and is requiring increased oversight and more active cashflow management by Financial Services. Particular emphasis is being placed on accelerating the recovery of amounts owing to Council and working closely with Engineering and other relevant areas to ensure grant and project claims are negotiated, prepared and submitted at the earliest opportunity. This is increasingly important to minimise delays between Council incurring expenditure and receiving the associated grant or project funding.

While these actions will assist in managing cashflow and may defer the timing of liquidity pressures, they do not address Council's underlying structural financial position. Based on current projections, Council continues to consume its unrestricted cash reserves and, without a material improvement in recurrent funding, revenue, expenditure or service delivery costs, those reserves are projected to be exhausted between May and November 2029. Improved cashflow management alone will not resolve this position.

These projections are sensitive to changes in Council's operating environment and funding arrangements. Liquidity could deteriorate further as a result of unforeseen events, significant insurance costs, reductions or delays in grant funding, additional compliance obligations, higher employee costs arising from EBA outcomes, or Council being required to undertake further activities without sufficient associated funding.

Maintaining an adequate liquidity position will require disciplined cashflow and expenditure management, timely recovery of grant and project funding, prioritisation of expenditure and service delivery, improved cost recovery and revenue opportunities, continued advocacy for sustainable recurrent funding, and sustained implementation of Council's broader financial sustainability initiatives.

ORIGINAL BUDGET VERSUS BUDGET REVIEW COMPARISON

Consolidated		Proposed amendments			
Revenue	Original budget	Neutral impact	Non-neutral impacts	Proposed amended budget	Variance Fav\(unfav)
Recurrent revenue:	***$'000***	***$'000***	***$'000***	***$'000***	***$'000***
Net rates and utility charges	2,022	-	-	2,022	-
Fees and charges	5,904	26	172	6,102	198
Sales - contract and recoverable works	19,403	-	-	19,403	-
Sales - other	3,788	-	-	3,788	-
Grants, subsidies, contributions and donatior	74,735	13,235	240	88,210	13,475
Interest received	686	-	-	686	-
Rental income	4,642	-	-	4,642	-
Other recurrent income	45	-	-	45	-
Total recurrent revenue	**111,223**	**13,261**	**412**	**124,896**	**13,673**
Recurrent expenses:					
Employee benefits	39,101	(69)	410	39,442	(341)
Materials and services	71,299	13,330	657	85,286	(13,986)
Corporate Overhead Costs	(0)	-	-	(0)	-
Depreciation and amortisation	86,035	-	-	86,035	-
Finance costs	585	-	200	785	(200)
Total recurrent expenses	**197,021**	**13,261**	**1,267**	**211,548**	**(14,528)**
Operating surplus/(deficit) exec. depreciatior	**238**	**-**	**(855)**	**(617)**	**(855)**
Operating surplus/(deficit) incl. depreciation	(85,798)	-	(855)	(86,652)	(855)
Capital revenue:					
Government subsidies and grants	82,667	-	2,188	84,855	2,188
Capital contribution	-	-	-	-	-
Total capital revenue	**82,667**	**-**	**2,188**	**84,855**	**2,188**
Capital expenses:					
Other capital expenses	3,500	-	-	3,500	-
Total capital expenses	**3,500**	**-**	**-**	**3,500**	**-**
Net result	**(6,631)**	**-**	**1,334**	**(5,297)**	**1,334**

	Department	$ Impact	Driver
●	Building Services	$0 K	
●	Executive	$0 K	
●	Community Services	+ $96K	↑ $172K Commercial Property Rental Income ↓ $10K Grant Related Income ↓ 69K Employee Costs ↑ $135K M&S Contractors - Helicopter Subsidy
●	Engineering	- $1.19M	↑ $410K Employee Costs ↑ $580K Materials & Services ↑ $200K Finance Costs
●	Financial Services	+ $240K	↑ ICFP Grant
●	Corporate Services	$0 K	
●	Fuel & Fleet	$0 K	
		- $855K	

Budget neutral Impacts
Reflects changes in grants, fees and charges offset by changes in costs – Overall impact Nil
Non – Neutral Budget Impacts
Reflect changes in income or expenditure that result in a net increase or decrease to Council's overall budget position. These variations are not fully offset by corresponding revenue or cost movements and therefore impact the bottom line (surplus/deficit).

2026/27 BUDGET REVIEW AT A GLANCE

Statement of Income and Expenditure	$'000
Operating Revenue	124,896
Operating Expenses(Excl Depn)	125,514
Net Operating Result(exc Depn)	(617)
Depreciation	86,035
Capital Revenue	84,856
Capital Expenses	3,500
Net Result	(5,297)

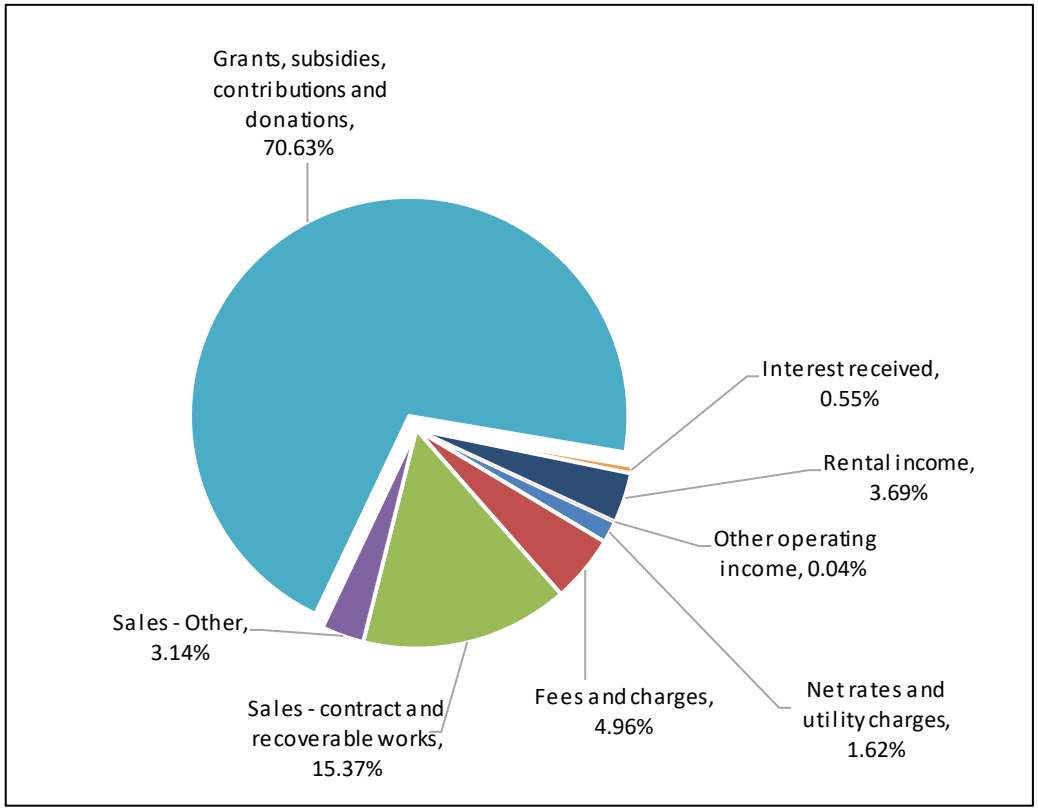
Capital Expenditure ($'000)	
Capital Works Program	86,866

CONSOLIDATED PERFORMANCE

Operating Revenue

OPERATING REVENUE CATEGORIES 2026/27 Budget Review

Category	Budget $'000
Net rates and utility charges	2,021
Fees and charges	6,201
Sales - contract & recoverable works	19,200
Sales - Other	3,919
Grants, subsidies, contributions and donations	88,211
Interest received	686
Rental income	4,614
Other operating income	45
Total Operating Revenue	**124,896**

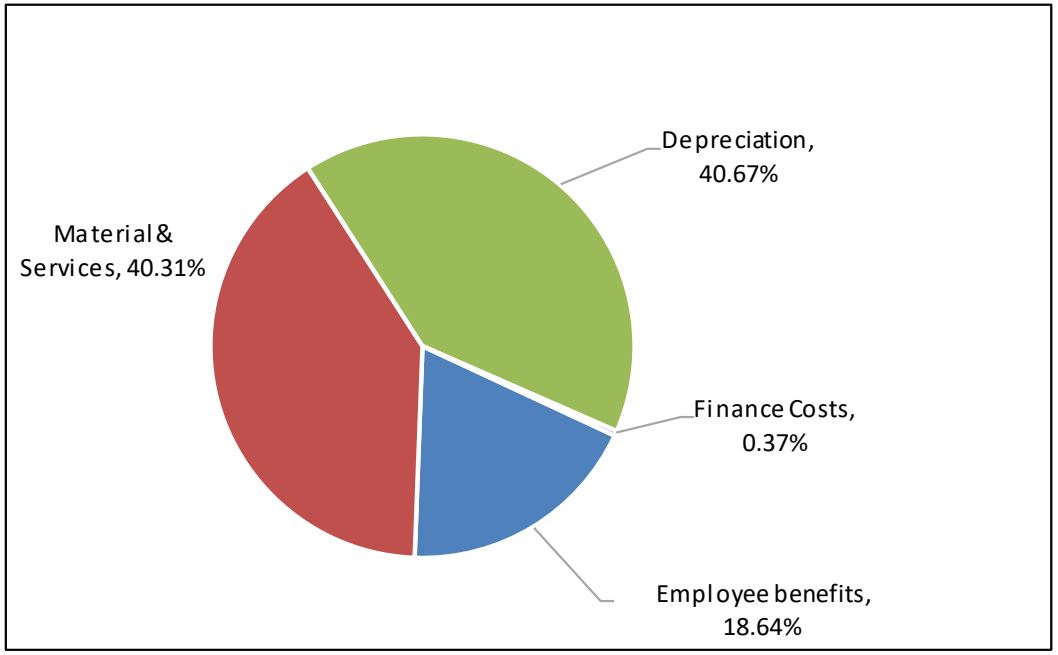


Contracts and recoverable works along with grants, subsidies, contributions, and donations continue to be the major source of income for Council at 15.37% and 70.63% of total operating revenue respectively.

Operating Expenditure

OPERATING EXPENSES CATEGORIES 2026/27 Budget Review

Category	Budget $'000
Employee benefits	39,443
Material & Services	85,285
Depreciation	86,035
Finance Costs	785
Total Operating Expenses	**211,548**



Materials, services, and employee benefits together constitute 58.96% of the Council's projected total operating expenditure. The Council is responsible for providing water and waste services maintenance, as well as community, sport, and cultural services and infrastructure for the community.

Additionally, depreciation accounts for 40.67% of the Council's planned expenditure. Depreciation reflects the allocation of an asset's usage or wear and tear over its expected useful life. It is influenced by factors such as the age, condition, usage patterns, and disposal of existing assets, as well as the acquisition and construction of new assets

Operating Result

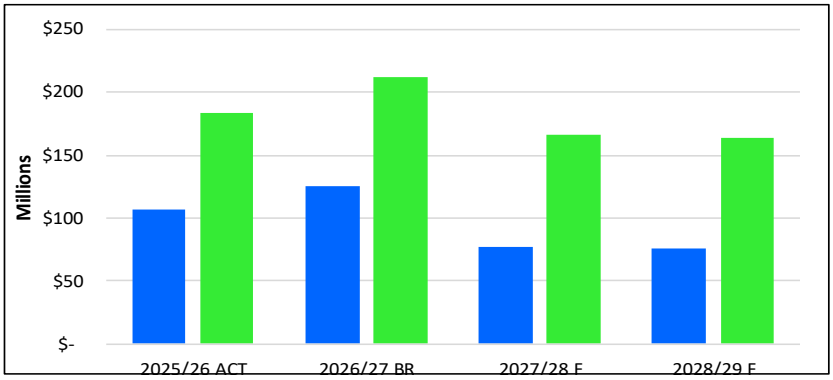
Council's budgeted operating result (**before** depreciation) is budgeted as a deficit of $617K for 2026-2027 financial year.

Total budgeted depreciation expense for 2026-2027 Budget Review is forecast to be $86.0M. The Operating Capability (**after** depreciation and **before** capital items) is a consolidated budgeted deficit position of $86.7M.

The graph below summarises the estimated operating revenue and expenditure (including depreciation) for the previous financial year and the next three years.

FINANCIAL SUMMARY - OPERATING

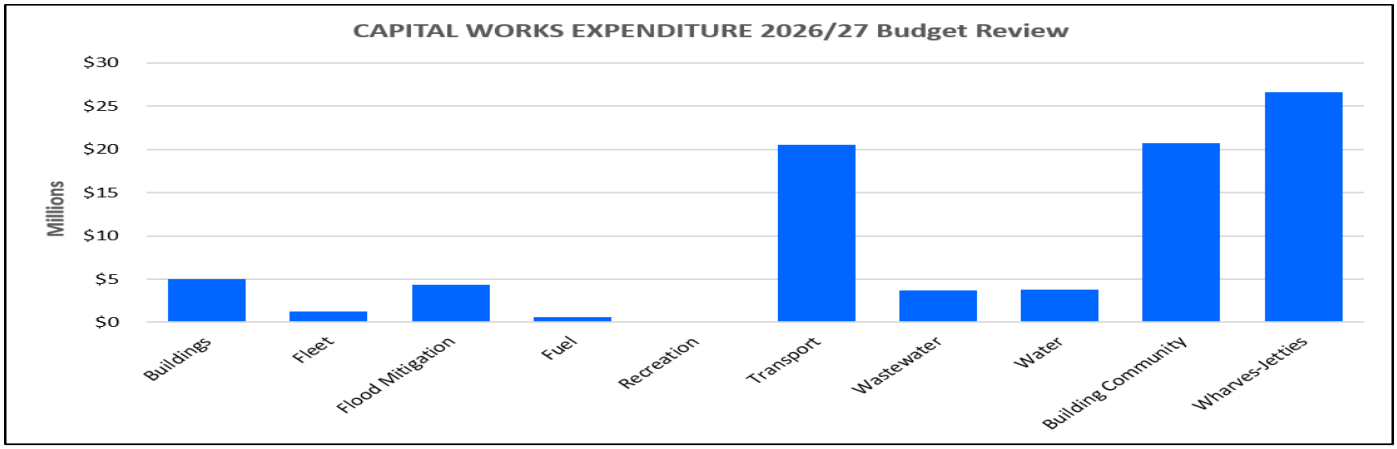
Financial Year	Operating Revenue $'000	Operating Expenses $'000
2025/26 ACT	$ 107,047	$ 183,984
2026/27 BR	$ 124,896	$ 211,549
2027/28 F	$ 77,364	$ 165,807
2028/29 F	$ 76,153	$ 164,130



Capital Budget

The Capital Expenditure Budget for the 2026-2027 financial year, as presented in the Budget Review, totals $86.7M. Council will fund the capital program through a combination of operating revenue, capital grants, and capital contributions.

The table below provides a breakdown of the proposed capital works program for 2026-2027 by asset category.



Council capital revenue for 2026-2027 Budget Review is budgeted to be $84.9M.

LINKS WITH STRATEGIC PLANS

The budget review has been developed in accordance with Council's Operational and Corporate Plans.

STATUTORY REQUIREMENTS

The ***Local Government Regulation 2012*** requires:

S. 169 Preparation and content of budget

(1) A local government's budget for each financial year must—

(a) be prepared on an accrual basis; and

(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—

(i) financial position;

(ii) cash flow;

(iii) income and expenditure;

(iv) changes in equity.

(2) The budget must also include—

(a) a long-term financial forecast; and

(b) a revenue statement; and

(c) a revenue policy.

(3) The statement of income and expenditure must state each of the following—

(a) rates and utility charges excluding discounts and rebates;

(b) contributions from developers;

(c) fees and charges;

(d) interest;

(e) grants and subsidies;

(f) depreciation;

(g) finance costs;

(h) net result;

(i) the estimated costs of—

(i) the local government's significant business activities carried on using a full cost pricing basis; and

(ii) the activities of the local government's commercial business units; and

(iii) the local government's significant business activities.

(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.

*(5) The **relevant measures of financial sustainability** are the following measures as described in the financial management (sustainability) guideline—*

(a) council controlled revenue ratio;

(b) Population growth ratio;

(c) operating surplus ratio;

(d) operating cash ratio;

(e) unrestricted cash expense cover ratio;

(f) asset sustainability ratio;

(g) asset consumption ratio;

(h) asset renewal funding ratio;

(i) leverage ratio;

(6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.

(8) The budget must be consistent with the following documents of the local government—

(a) its 5-year corporate plan;

(b) its annual operational plan.

*(9) In this section—**financial management (sustainability) guideline** means the document called 'Financial Management (Sustainability) Guideline 2024', version 1, made by the department.*

S.170 Adoption and amendment of budget

(1) A local government must adopt its budget for a financial year—

(a) after 31 May in the year before the financial year; but

(b) before—

(i) 1 August in the financial year; or

(ii) a later day decided by the Minister.

(2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.

(3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.

(4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect—

(a) section 169;

(b) *the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.*

CONSULTATION

Significant consultation has been undertaken in developing the 2026–2027 Budget Review. This has included internal meetings and workshops with Executives and Managers, together with engagement with external funding agencies and relevant government departments to confirm and secure funding commitments.

Workshops have also been held with Councillors and Executive Officers throughout the budget review process to consider key assumptions, financial pressures, priorities and proposed budget adjustments.

CONCLUSION

The 2026–2027 Budget Review reflects Council's updated operational and financial position and has been prepared in accordance with the applicable requirements of the Local Government Regulation 2012.

The review identifies continuing structural operating and liquidity pressures, including reliance on external funding, rising service-delivery costs and a projected reduction in unrestricted cash reserves. While strengthened cashflow management, timely grant claims and expenditure controls will assist in managing short-term liquidity, these measures will not by themselves resolve Council's underlying structural financial position.

Sustained implementation of Council's financial sustainability initiatives, including expenditure prioritisation, service-level review, improved cost recovery, revenue development and advocacy for sustainable recurrent funding, will be required over multiple financial years. The amended budget is recommended for adoption, with ongoing financial performance and sustainability actions to be monitored and reported to Council.

Recommended:

Frank Barbieri

Frank Barbieri
Acting Head of Financial Services

Endorsed:

Hollie Faithfull
Executive Director Financial Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:

Attached for Council endorsement:

Model – Same Service Level– Confirmed sources of capital funding only.

- Statement of Financial Position;
- Statement of Cash Flow;
- Statement of Income and Expenditure;
- Statement of Changes in Equity;
- Long Term Financial Forecast;
- The relevant measures of financial sustainability;
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget;
- Capital Budget.
- Revenue Policy
- Revenue Statement

Torres Strait Island Regional Council

Statement of Financial Position

For the period July 2026 to June 2029

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000
Current assets				
Cash assets and cash equivalents	70,385	19,427	12,137	4,664
Inventories	385	385	385	385
Receivables	20,794	9,883	5,996	5,915
Prepayments	4,543	4,543	4,543	4,543
Other current assets	10,343	10,343	10,343	10,343
Total current assets	106,451	44,582	33,405	25,851
	-	-	-	-
Non-current assets				
Property, plant and equipment	1,545,016	1,542,159	1,469,926	1,395,355
Intangible assets	-	-	-	-
Capital works in progress	-	-	-	-
Other non-current assets	12,821	12,821	12,821	12,821
Total non-current assets	**1,557,837**	**1,554,980**	**1,482,747**	**1,408,176**
Total assets	**1,664,288**	**1,599,561**	**1,516,152**	**1,434,027**
Current liabilities				
Overdraft	-	-	-	-
Trade and other payables	35,114	2,877	1,569	1,609
Borrowings	-	-	-	-
Other current liabilities	37,336	10,131	5,066	5,066
Provisions	-	-	-	-
Total current liabilities	**72,450**	**13,008**	**6,636**	**6,676**
Non-current liabilities				
Loans	-	-	-	-
Other non-current liabilities	739	739	739	739
Provisions	65,034	65,034	65,034	65,034
Total non-current liabilities	**65,773**	**65,773**	**65,773**	**65,773**
Total liabilities	**138,223**	**78,781**	**72,409**	**72,449**
Net community assets	**1,526,065**	**1,520,780**	**1,443,743**	**1,361,578**
Community equity				
Asset revaluation reserve	1,317,859	1,317,871	1,317,871	1,317,871
Retained surplus (deficiency)	208,206	202,909	125,872	43,707
Total community equity	**1,526,065**	**1,520,780**	**1,443,743**	**1,361,578**

Torres Strait Island Regional Council

Statement of Cashflow

For the period July 2026 to June 2029

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000
Cash flows from operating activities:				
Receipts from customers	38,172	34,591	33,603	34,557
Receipt from rental income	4,727	5,033	4,721	4,837
Payment to suppliers and employees	(73,727)	(157,751)	(82,774)	(83,361)
	(30,828)	(118,127)	(44,450)	(43,968)
Interest received	1,680	686	132	-
Non-capital grants and contributions	65,339	96,215	43,530	37,594
Finance costs	-	-	-	-
Net cash inflow (outflow) from operating activities	**36,191**	**(21,226)**	**(788)**	**(6,373)**
Cash flows from investing activities:				
Payments for property, plant and equipment	(53,318)	(86,666)	(12,108)	(6,158)
Payments for intangible assets	-	-	-	-
Proceeds from sale of property, plant and equipment	28	-	-	-
Subsidies, donations and contributions for new capital expenditure	27,651	84,856	11,406	5,812
Other	514	(27,205)	(5,065)	-
Net cash inflow (outflow) from investing activities	**(25,126)**	**(29,015)**	**(5,767)**	**(346)**
Cash flows from financing activities				
Repayment of borrowings	-	-	-	-
Repayments made on leases	(700)	(717)	(735)	(754)
Net cash inflow (outflow) from financing activities	**(700)**	**(717)**	**(735)**	**(754)**
Net increase (decrease) in cash held	**10,365**	**(50,959)**	**(7,290)**	**(7,473)**
Cash at beginning of reporting period	60,020	70,385	19,426	12,137
Cash at end of reporting period	70,385	19,426	12,137	4,664
- Restricted Cash	37,501	5,065	-	-
- Unrestricted Cash	**32,884**	**14,361**	**12,137**	**4,664**
Legislated working capital (4 months) - (Includes restricted/unrestricted)	**32,191**	**41,838**	**27,155**	**27,801**
Cash Position Gap **	**693**	**(27,477)**	**(15,019)**	**(23,137)**

** Does not include Asset Management Plans

Torres Strait Island Regional Council

Statement of Income and Expenditure

For the period July 2026 to June 2029

Model - Same Service Level - Confirmed sources of capital funding.

Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000
Revenue				
Recurrent revenue:				
Net rates and utility charges	1,924	2,021	2,122	2,228
Fees and charges	5,986	6,201	6,356	6,515
Sales - contract and recoverable works	22,757	19,200	20,430	20,941
Sales - other	3,940	3,919	4,016	4,117
Grants, subsidies, contributions and donations	54,199	88,211	39,519	37,432
Interest received	1,680	686	132	-
Rental income	4,563	4,614	4,729	4,848
Other recurrent income	11,997	45	59	73
Total recurrent revenue	**107,047**	**124,896**	**77,364**	**76,153**
Capital revenue:				
Government subsidies and grants	58,010	84,856	11,406	5,812
Capital contribution	-	-	-	-
Developer contributions	-	-	-	-
Total capital revenue	**58,010**	**84,856**	**11,406**	**5,812**
Total income	**165,057**	**209,752**	**88,770**	**81,965**
Expenses				
Recurrent expenses:				
Employee benefits	32,018	39,443	41,026	41,961
Materials and services	63,131	85,285	39,646	40,637
Depreciation and amortisation	87,412	86,035	84,341	80,729
Finance costs	1,424	785	794	803
Total recurrent expenses	**183,984**	**211,549**	**165,807**	**164,130**
Capital expenses:				
Other capital expenses	34,071	3,500	-	-
Total capital expenses	34,071	3,500	-	-
Total expenses	**218,055**	**215,049**	**165,807**	**164,130**
Net operating surplus/(deficit) exc capital and depreciation	**10,474**	**(618)**	**(4,102)**	**(7,249)**
Net operating surplus/(deficit) inc depreciation	**(76,938)**	**(86,653)**	**(88,443)**	**(87,978)**
Net result attributable to Council	**(52,998)**	**(5,297)**	**(77,037)**	**(82,165)**

Torres Strait Island Regional Council

Statement of Changes in Equity

For the period July 2026 to June 2029

Model - Same Service Level - Confirmed sources of capital funding.

Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Total $'000	Retained surplus $'000	Asset revaluation reserve $'000	Other reserves $'000
Actuals 30 June 2026	**1,526,065**	**208,206**	**1,317,859**	**-**
Net result for the period	(5,297)	(5,297)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	12	-	12	-
		-	-	-
Balance at 30 Jun 2027 Budget Review	**1,520,780**	**202,909**	**1,317,871**	**-**
Net result for the period	(77,037)	(77,037)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2028 Forecast	**1,443,743**	**125,872**	**1,317,871**	**-**
Net result for the period	(82,165)	(82,165)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2029 Forecast	**1,361,578**	**43,707**	**1,317,871**	**-**

Torres Strait Island Regional Council

Statement of Cashflow

For the period July 2026 to June 2036

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000	Forecast 30 June 2030 $'000	Forecast 30 June 2031 $'000	Forecast 30 June 2032 $'000	Forecast 30 June 2033 $'000	Forecast 30 June 2034 $'000	Forecast 30 June 2035 $'000	Forecast 30 June 2036 $'000
Cash flows from operating activities:											
Receipts from customers	38,172	34,591	33,603	34,557	35,495	36,454	37,446	38,444	39,492	40,563	41,672
Receipt from rental income	4,727	5,033	4,721	4,837	4,959	5,083	5,211	5,339	5,474	5,610	5,752
Payment to suppliers and employees	(73,727)	(157,751)	(82,774)	(83,361)	(85,348)	(87,378)	(89,462)	(91,888)	(93,932)	(96,172)	(98,625)
	(30,828)	(118,127)	(44,450)	(43,968)	(44,894)	(45,842)	(46,806)	(48,105)	(48,966)	(49,998)	(51,201)
Interest received	1,680	686	132	-	(8)	(51)	(354)	(827)	(1,333)	(1,863)	(2,426)
Non-capital grants and contributions	65,339	96,215	43,530	37,594	38,291	39,248	40,238	41,226	42,266	43,322	44,415
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from operating activities	**36,191**	**(21,226)**	**(788)**	**(6,373)**	**(6,611)**	**(6,645)**	**(6,921)**	**(7,706)**	**(8,034)**	**(8,539)**	**(9,211)**
Cash flows from investing activities:											
Payments for property, plant and equipment	(53,318)	(86,666)	(12,108)	(6,158)	(6,275)	(6,396)	(6,520)	(6,646)	(6,776)	(6,910)	(7,046)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	28	-	-	-	-	-	-	-	-	-	-
Subsidies, donations and contributions for new capital expenditure	27,651	84,856	11,406	5,812	5,957	6,106	6,259	6,415	6,576	6,740	6,909
Other	514	(27,205)	(5,065)	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	**(25,126)**	**(29,015)**	**(5,767)**	**(346)**	**(318)**	**(290)**	**(261)**	**(231)**	**(201)**	**(169)**	**(137)**
Cash flows from financing activities											
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayments made on leases	(700)	(717)	(735)	(754)	(773)	(792)	(812)	(832)	(853)	(874)	(896)
Net cash inflow (outflow) from financing activities	**(700)**	**(717)**	**(735)**	**(754)**	**(773)**	**(792)**	**(812)**	**(832)**	**(853)**	**(874)**	**(896)**
Net increase (decrease) in cash held	**10,365**	**(50,959)**	**(7,290)**	**(7,473)**	**(7,701)**	**(7,726)**	**(7,994)**	**(8,769)**	**(9,087)**	**(9,582)**	**(10,245)**
Cash at beginning of reporting period	60,020	70,385	19,426	12,137	4,664	(3,037)	(10,764)	(18,757)	(27,526)	(36,613)	(46,196)
	-										
Cash at end of reporting period(Split below - Un/Restricted)*	70,385	19,426	12,137	4,664	(3,037)	(10,764)	(18,757)	(27,526)	(36,613)	(46,196)	(56,440)
- Restricted Cash	37,501	5,065	-	-	-	-	-	-	-	-	-
- **Unrestricted Cash ***	**32,884**	**14,361**	**12,137**	**4,664**	**(3,037)**	**(10,764)**	**(18,757)**	**(27,526)**	**(36,613)**	**(46,196)**	**(56,440)**
Legislated working capital (4 months) - (Includes restricted/unrestricted)	32,191	41,838	27,155	27,801	28,464	29,155	29,950	30,920	31,769	32,692	33,696
Cash Position Gap **	693	(27,477)	(15,019)	(23,137)	(31,501)	(39,919)	(48,707)	(58,446)	(68,382)	(78,888)	(90,136)

* Forecasted Amount
** Does not include Asset Management Plans

Torres Strait Island Regional Council

Statement of Financial Position

For the period July 2026 to June 2036

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000	Forecast 30 June 2030 $'000	Forecast 30 June 2031 $'000	Forecast 30 June 2032 $'000	Forecast 30 June 2033 $'000	Forecast 30 June 2034 $'000	Forecast 30 June 2035 $'000	Forecast 30 June 2036 $'000
Current assets											
Cash assets and cash equivalents	70,385	19,427	12,137	4,664	-	-	-	-	-	-	-
Inventories	385	385	385	385	385	385	385	385	385	385	385
Receivables	20,794	9,883	5,996	5,915	6,067	6,224	6,367	6,549	6,719	6,892	7,052
Prepayments	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543
Other current assets	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343
Total current assets	**106,451**	**44,582**	**33,405**	**25,851**	**21,339**	**21,495**	**21,638**	**21,821**	**21,990**	**22,164**	**22,323**
Non-current assets											
Property, plant and equipment	1,545,016	1,542,159	1,469,926	1,395,355	1,324,510	1,257,195	1,197,192	1,136,256	1,078,322	1,023,229	970,827
Intangible assets	-	-	-	-	-	-	-	-	-	-	-
Capital works in progress	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821
Total non-current assets	**1,557,837**	**1,554,980**	**1,482,747**	**1,408,176**	**1,337,331**	**1,270,016**	**1,210,013**	**1,149,077**	**1,091,142**	**1,036,050**	**983,648**
Total assets	**1,664,288**	**1,599,561**	**1,516,152**	**1,434,027**	**1,358,669**	**1,291,511**	**1,231,652**	**1,170,898**	**1,113,132**	**1,058,213**	**1,005,971**
Current liabilities											
Overdraft	-	-	-	-	3,037	10,763	18,757	27,526	36,613	46,195	56,440
Trade and other payables	35,114	2,877	1,569	1,609	1,646	1,684	1,718	1,762	1,802	1,843	1,880
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	37,336	10,131	5,066	5,066	5,066	5,066	5,066	5,066	5,066	5,066	5,066
Provisions	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	**72,450**	**13,008**	**6,636**	**6,676**	**9,749**	**17,513**	**25,541**	**34,354**	**43,481**	**53,105**	**63,387**
Non-current liabilities											
Loans	-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	739	739	739	739	739	739	739	739	739	739	739
Provisions	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034
Total non-current liabilities	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**	**65,773**
Total liabilities	**138,222.93**	**78,781**	**72,409**	**72,449**	**75,522**	**83,286**	**91,314**	**100,127**	**109,254**	**118,878**	**129,160**
Net community assets	**1,526,065**	**1,520,780**	**1,443,743**	**1,361,578**	**1,283,147**	**1,208,224**	**1,140,338**	**1,070,771**	**1,003,878**	**939,336**	**876,811**
Community equity											
Asset revaluation reserve	1,317,859	1,317,871	1,317,871	1,317,871	1,317,871	1,317,871	1,321,839	1,321,839	1,321,839	1,321,839	1,321,839
Retained surplus (deficiency)	208,206	202,909	125,872	43,707	- 34,724	- 109,646	- 181,501	- 251,068	- 317,961	- 382,503	- 445,028
Total community equity	**1,526,065**	**1,520,780**	**1,443,743**	**1,361,578**	**1,283,147**	**1,208,225**	**1,140,338**	**1,070,771**	**1,003,878**	**939,336**	**876,811**

Torres Strait Island Regional Council

Statement of Income and Expenditure

For the period July 2026 to June 2036

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000	Forecast 30 June 2030 $'000	Forecast 30 June 2031 $'000	Forecast 30 June 2032 $'000	Forecast 30 June 2033 $'000	Forecast 30 June 2034 $'000	Forecast 30 June 2035 $'000	Forecast 30 June 2036 $'000
Revenue											
Recurrent revenue:											
Net rates and utility charges	1,924	2,021	2,122	2,228	2,340	2,457	2,579	2,708	2,844	2,986	3,135
Fees and charges	5,986	6,201	6,356	6,515	6,678	6,845	7,016	7,191	7,371	7,555	7,744
Sales - contract and recoverable works	22,757	19,200	20,430	20,941	21,465	22,001	22,551	23,115	23,693	24,285	24,892
Sales - other	3,940	3,919	4,016	4,117	4,220	4,325	4,433	4,544	4,658	4,774	4,894
Grants, subsidies, contributions and donations	54,199	88,211	39,519	37,432	38,367	39,327	40,310	41,318	42,351	43,409	44,495
Interest received	1,680	686	132	-	-	-	-	-	-	-	-
Rental income	4,563	4,614	4,729	4,848	4,969	5,093	5,220	5,351	5,485	5,622	5,762
Other recurrent income	11,997	45	59	73	87	102	117	132	148	164	181
Total recurrent revenue	**107,047**	**124,896**	**77,364**	**76,153**	**78,125**	**80,149**	**82,226**	**84,359**	**86,548**	**88,796**	**91,103**
Capital revenue:											
Government subsidies and grants	58,010	84,856	11,406	5,812	5,957	6,106	6,259	6,415	6,576	6,740	6,909
Capital contribution	-	-	-	-	-	-	-	-	-	-	-
Developer contributions	-	-	-	-	-	-	-	-	-	-	-
Total capital revenue	**58,010**	**84,856**	**11,406**	**5,812**	**5,957**	**6,106**	**6,259**	**6,415**	**6,576**	**6,740**	**6,909**
Total income	**165,057**	**209,752**	**88,770**	**81,965**	**84,082**	**86,255**	**88,485**	**90,775**	**93,124**	**95,536**	**98,011**
Expenses											
Recurrent expenses:											
Employee benefits	32,018	39,443	41,026	41,961	42,919	43,899	44,902	45,929	46,981	48,058	49,160
Materials and services	63,131	85,285	39,646	40,637	41,653	42,695	43,762	45,160	46,139	47,292	48,628
Depreciation and amortisation	87,412	86,035	84,341	80,729	77,121	73,711	70,490	67,583	64,711	62,002	59,448
Finance costs	1,424	785	794	803	820	873	1,186	1,670	2,186	2,726	3,300
Total recurrent expenses	**183,984**	**211,549**	**165,807**	**164,130**	**162,513**	**161,178**	**160,340**	**160,341**	**160,017**	**160,078**	**160,536**
Capital expenses:											
Other capital expenses	34,071	3,500	-	-	-	-	-	-	-	-	-
Total capital expenses	34,071	3,500	-	-	-	-	-	-	-	-	-
Total expenses	**218,055**	**215,049**	**165,807**	**164,130**	**162,513**	**161,178**	**160,340**	**160,341**	**160,017**	**160,078**	**160,536**
Net operating surplus/(deficit) exc capital and depreciation	**10,474**	**(618)**	**(4,102)**	**(7,249)**	**(7,267)**	**(7,318)**	**(7,623)**	**(8,400)**	**(8,758)**	**(9,281)**	**(9,985)**
Net operating surplus/(deficit) inc depreciation	**(76,938)**	**(86,653)**	**(88,443)**	**(87,978)**	**(84,388)**	**(81,029)**	**(78,113)**	**(75,982)**	**(73,469)**	**(71,283)**	**(69,433)**
Net result attributable to Council	**(52,998)**	**(5,297)**	**(77,037)**	**(82,165)**	**(78,431)**	**(74,922)**	**(71,854)**	**(69,567)**	**(66,893)**	**(64,543)**	**(62,524)**

Torres Strait Island Regional Council

Statement of Changes in Equity

For the period July 2026 to June 2036

Model- Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Total $'000	Retained surplus $'000	Asset revaluation reserve $'000	Other reserves $'000
Actuals 30 June 2026	**1,526,065**	**208,206**	**1,317,859**	**-**
Net result for the period	(5,297)	(5,297)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	12	-	12	-
Balance at 30 Jun 2027 Budget Review	**1,520,780**	**202,909**	**1,317,871**	**-**
Net result for the period	(77,037)	(77,037)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2028 Forecast	**1,443,743**	**125,872**	**1,317,871**	**-**
Net result for the period	(82,165)	(82,165)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2029 Forecast	**1,361,578**	**43,707**	**1,317,871**	**-**
Net result for the period	(78,431)	(78,431)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2030 Forecast	**1,283,147**	**(34,724)**	**1,317,871**	**-**
Net result for the period	(74,922)	(74,922)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2031 Forecast	**1,208,225**	**(109,646)**	**1,317,871**	**-**
Net result for the period	(71,854)	(71,854)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,968	-	3,968	-
Balance at 30 Jun 2032 Forecast	**1,140,338**	**(181,501)**	**1,321,839**	**-**
Net result for the period	(69,567)	(69,567)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2033 Forecast	**1,070,771**	**(251,068)**	**1,321,839**	**-**
Net result for the period	(66,893)	(66,893)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2034 Forecast	**1,003,878**	**(317,961)**	**1,321,839**	**-**
Net result for the period	(64,543)	(64,543)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2035 Forecast	**939,336**	**(382,503)**	**1,321,839**	**-**
Net result for the period	(62,524)	(62,524)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2036 Forecast	**876,811**	**(445,028)**	**1,321,839**	**-**

Torres Strait Island Regional Council

Measures of Financial Sustainability

For the period July 2026 to June 2036

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FY 27/28

Type	Measure	Rational	Target	Actuals 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000	Forecast 30 June 2030 $'000	Forecast 30 June 2031 $'000	Forecast 30 June 2032 $'000	Forecast 30 June 2033 $'000	Forecast 30 June 2034 $'000	Forecast 30 June 2035 $'000	Forecast 30 June 2036 $'000
Financial Capacity	Council controlled revenue ratio	Capacity to generate revenue internally	Contextual	7.39%	6.58%	10.96%	11.48%	11.54%	11.60%	11.67%	11.73%	11.80%	11.87%	11.94%
	Population growth ratio *	Population growth/decline pressures	Contextual	0.09%	-0.9%									
Operating Performance	Operating surplus ratio	Holistic overview of operating performance	Contextual	-71.9%	-69%	-114%	-116%	-108%	-101%	-95%	-90%	-85%	-80%	-76%
	Operating cash ratio	Cash operating performance (less depreciation and other non-cash items)	Greater than 0%	13.0%	-0.5%	-5.3%	-9.5%	-9.3%	-9.1%	-9.3%	-10.0%	-10.1%	-10.5%	-11.0%
Liquidity	Unrestricted cash expense cover ratio ***	Unconstrained liquidity available to council	Greater than 4 months	4	1	N/A for long-term sustainability statement								
Asset Management	Asset sustainability ratio	Capital renewals program performance	Greater than 90%	48.5%	70.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Asset consumption ratio	Extent to which assets are being consumed	Greater than 60%	44.4%	44.6%	41.5%	38.4%	35.6%	32.9%	30.6%	28.3%	26.2%	24.2%	22.4%
	Asset renewal funding ratio **	Asset replacement program performance	Contextual	N/A	The transistion period for TSIRC to commence reporting on this ratio is 2027-28.									
Debt Servicing Capacity	Leverage Ratio	Ability to repay existing debt	0 - 3 times	Not Required - TSIRC does not currently have any external debt										

TSIRC is classified as a Tier 8 Group and relevant targets will apply.
Measures 1,2, 3 and 8 are contextual measures and not subject to audit

* Council has used the compound Annual Growth Rate method for calculating this ratio. This method calculates the average annual growth rate for over a 10 year period based on the Queensland Government Statistician's Office population projections for the Torres Strait Island area for the period 2026 to 2036.

** The transistion period for TSIRC to commence reporting on this ratio is 2027-28. TSIRC will continue to review and refine it's asset management plans and long term capital plans to meet this timeframe.

*** Estimated cash balance at budget. Figures values will change with actual end of financial year balance.

Torres Strait Island Regional Council

Rates and Utility charges

For the period July 2026 to June 2029

Model - Same Service Level - Confirmed sources of capital funding.
Locality Allowance - $587k(50%) FYE 26/27 - $1.18M FYE 27/28 (100%)
ICFP - $6M FYE 26/27, $3M FYE 27/28

	Budget Review 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Forecast 30 June 2028 $'000	Forecast 30 June 2029 $'000
Rates and utility charges				
General rates	-	-	-	-
Separate rates	-	-	-	-
Levies	76	86	91	95
Water	431	451	474	498
Sewerage	1,186	1,210	1,271	1,334
Waste management	267	274	287	302
Other rates and utilities revenue	-			
Total rates and utility charge revenue	**1,959**	**2,022**	**2,123**	**2,229**

	Budget Review 30 June 2026 $'000	Budget Review 30 June 2027 $'000	Variance $'000	Variance %
Rates and utility charges - value of change				
Gross rates and utility charges	1,959	2,022	63	3%

Summary of Budget Review 2026/27 Capital Budget

Department	Task Description	BR 26/27 Forecast Capital Spend 26/27	BR 26/27 Forecast Capital Spend 27/28	BR 26/27 Grants	BR 26/27 COF
Assets (BSU)	Aragun Childcare (Badu) major funding $3.61M	3,467,378		3,467,378	
Assets (BSU)	Aragun Childcare Centre (Badu) $300K	297,340		297,340	
Assets (BSU)	Badu Office Generator - QRA 0046	106,239		106,239	
Assets (BSU)	Boigu Council Office Refurb QRA 0045	59,000		59,000	
Assets (BSU)	BSU Capitalisations Jul 26- Jun27	5,832,000		5,832,000	
Assets (BSU)	Building Corporate Leased & Licensed Blds 26/27	200,000			200,000
Assets (BSU)	DTIS - Upgrade Basketball court Kubin	99,358		99,358	
Assets (BSU)	Elphinstone Close development	-			-
Assets (BSU)	Forward Remote Capital Program- DCHDE	7,415,000	416,472	7,415,000	
Assets (BSU)	Fuel Facilities Emer Power-QRA 0047	45,542		45,542	
Assets (BSU)	Hammond Childcare Centre	-		-	
Assets (BSU)	IRCP Interim Remote Capital Program	240,000		240,000	
Assets (BSU)	Mer Fuel Facility COF	-		-	
Assets (BSU)	SHAP 1 Social Housing Accelerated Program	2,000,000	308,809	2,000,000	
Assets (BSU)	SHAP 2 Social Housing Accelerated Program	1,085,000	5,010,724	1,085,000	
Assets (BSU)	Ugar Fuel Bowser	564,042		564,042	
Assets (BSU)	W4Q.R5 24-27 - Mechanics Shed	4,380,323		4,380,323	
Assets (BSU)	WHS Initiatives 26/27	300,000			300,000
Assets (BSU) Total		**26,091,222**	**5,736,005**	**25,591,222**	**500,000**
BSU Revenue	BSU Revenue 26/27	-	-	1,368,000	
BSU Revenue Total		**-**	**-**	**1,368,000**	
Community	IKCs x 4	400,000		400,000	
Community Total		**400,000**		**400,000**	
Engineering	Emergent Transport 26/27	100,000			100,000
Engineering	Emergent Wastewater 26/27	150,000			150,000
Engineering	Emergent Water 26/27	200,000			200,000
Engineering	Erub Water Security	2,650,000		2,650,000	
Engineering	IAMA Desal Stage 1 (26/27)	722,179			722,179
Engineering	IAMA Desal Stage 2 (27/28)	-	328,939		-
Engineering	IAMA STP Johnson Screens	90,000			90,000
Engineering	Jetties - DITRDCA $40M project	26,594,457		26,594,457	
Engineering	Media Filters WTP Boigu & Warraber	80,000			80,000
Engineering	QRA 0043 - Boigu Esplanade Road Upgrade	4,687,032		4,687,032	
Engineering	QRA 0044 Boigu Airport Apron Upgrade	7,496,109		7,496,109	
Engineering	QRA Erub Rds Betterment 0031	-		-	
Engineering	RAUP Boigu Airstrip Reseal	3,948,596		3,948,596	
Engineering	Roads to Recovery 24- 29 - 5 yr period (spend all in 26/27, may become operational)	1,709,739		1,709,739	
Engineering	Seawalls project	3,783,426		3,783,426	
Engineering	TMR TIDS 26/27 IAMA Barge Ramp Upgrade	2,560,000	-	2,560,000	
Engineering	TSRA Marine Infra. Incentives (bal $3.72M)	571,049		571,049	
Engineering	Warraber Lagoon Switchboards	66,000			66,000
Engineering	Warraber SPS (Joint BOR TSRA)	3,496,222	-	3,496,222	
Engineering Total		**58,904,809**	**328,939**	**57,496,630**	**1,408,179**
Fleet	26/27 Fleet - Pooled	1,270,000	-		1,270,000
Fleet Total		**1,270,000**	**-**		**1,270,000**
Grand Total		**86,666,031**	**6,064,944**	**84,855,852**	**3,178,179**

Revenue Policy

1. PURPOSE

The purpose of this policy is to provide details of the principles applied by Torres Strait Island Regional Council in relation to:

a) The levying of rates and charges;
b) Granting concessions for rates and charges;
c) The purpose of concessions;
d) Recovering overdue rates and charges;
e) Cost recovery methods; and
f) Infrastructure charges for new developments.

2. SCOPE

This policy applies to Council and associated enterprises (if any).

3. LINK TO CORPORATE PLAN

- A proactive and responsible Council

4. POLICY STATEMENT

Making and Levying rates and charges – Section 193(1)(a)(i) of the LGR

In levying rates and charges the following principles will be applied:

- Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions, and other sources;
- Consider the cost of maintaining existing facilities and essential services, and the need for additional facilities and services;
- Clearly define the responsibilities of Council and ratepayers;
- Time the levying of rates and charges to ensure sustainable cash flow for Council operations and to spread the burden on ratepayers across the financial year;
- Support equity by offering flexible payment arrangements for ratepayers with a determined lower capacity to pay;
- Ensure transparency in the making of rates and charges;
- Ensure the system for paying rates and charges is simple and cost-effective to administer;

- Promote equity by recognising different capacities to pay across the local community;
- Allow flexibility to accommodate changes in the local economy;
- Consider National Competition Policy when determining utility charges; and
- Consider levying special and separate rates and charges, where appropriate, to recover costs associated with a particular service, project, or facility that provides a direct or additional benefit to individual ratepayers or a definable class of ratepayers.

Granting Concessions for rates and charges – Section 193(1)(a)(ii) of the LGR

In considering the application of concessions, Council will comply with Chapter 4, Part 10 of the LGR and be guided by the following principles:

- Equity, by acknowledging the different levels of capacity to pay;
- Consistency and fairness, by ensuring ratepayers in similar circumstances are treated consistently;
- Transparency, by clearly outlining the requirements necessary to receive concessions; and
- Flexibility, to allow Council to respond to unforeseen local economic issues.

The purpose of concessions – Section 193(1)(b) of the LGR

Council will support community objectives through the application of concessions to:

- Reduce the financial burden of rates and charges on pensioners;
- Support the community activities and economic development of not-for-profit organisations
- Provide temporary relief (e.g., interest deferral) for ratepayers affected by declared natural disasters;
- Assist ratepayers experiencing genuine financial hardship; and
- Encourage economic development within all or part of the local government area.

Recovering overdue rates and charges – Section 193(1)(a)(iii) of the LGR

Council will exercise its recovery powers to reduce the overall burden on ratepayers and will be guided by the following principles:

- Transparency, by clearly outlining the obligations of ratepayers and the processes used by Council in assisting them in meeting their financial

obligations;

- Clarity, ensuring the processes used to recover outstanding rates and charges are clear, simple to administer, and cost effective;
- Capacity to pay, considering ratepayers' ability to pay when determining appropriate arrangements for different sectors of the community;
- Equity, ensuring ratepayers in similar circumstances are treated the same:
- Flexibility, to allow Council to respond to local economic issues;
- Cost, Council may charge interest on overdue rates and charges;
- Debt Recovery Policy, which outlines the processes for recovering outstanding rates and charges.

Cost recovery methods – Section 193(1)(a)(iv) of the LGR

Section 97(1) of the LGA allows Council to set cost-recovery fees. Cost-recovery fees are fixed to cover the full cost of providing the goods or services, including allocated administrative costs. Fees will not be set at more than the actual cost to Council for providing the service or taking the action for which the fee is charged. The user-pays principle is applied in setting fees, except where such application would be inconsistent with Council's expressly stated social, economic, environmental, or other corporate objectives.

This approach is considered the most equitable and effective means of revenue generation, based on the principle that the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

All cost-recovery fees set by Council are listed in the Fees and Charges Register which is open for inspection at Council offices or on its website.

Infrastructure charges for a new development – Section 193(1)(c) of the LGR

Council does not currently impose charges for new developments. If charges for developments are imposed, it is expected that developers will contribute significantly to the physical and social infrastructure costs associated with the new development through the payment of infrastructure charges.

5. REPORTING

NIL

6. DEFINITIONS

This policy is established with reference to obligations specified in section 104(5)(c)(iii) of the *Local Government Act 2009* (LGA) and sections 193(3) and 169(2)(c) of the *Local Government Regulation 2012* (LGR).

7. RELATED DOCUMENTS AND REFERENCES

Does the policy relate to any related documents, policies or legislation?

8. REVIEW

When does the policy need to be reviewed?

Policy type:	☒ Council ☐ Administrative
Directorate:	Financial Services
Responsible Officer:	Executive Director Financial Services
Authorised on:	23/06/2026
Next review date:	June 2027
Review history:	2012,2013,2014,2015,2016,2017,2018,2019,2020,2021,2022,2023,2024, 2025, 2026
Version:	1.0

Torres Strait Island
REGIONAL COUNCIL

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Revenue Statement for the 2026/2027 Financial Year

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Introduction

This Revenue Statement is prepared in accordance with section 104(5)(a)(iv) of the *Local Government Act 2009* (**LGA**) and sections 169(2)(b) and 172 of the *Local Government Regulation 2012* (**LGR**) and outlines the measures adopted by Council for raising revenue for the 2026/2027 financial year.

Differential General Rates – Section 172(1)(a) of the LGR

Council will not levy a general rate during the 2026/27 financial year.

Special rates or charges for joint government activity – Section 172(1)(b) of the LGR

Council does not levy special rates or charges for a joint government activity.

Council has leased the properties listed below to the Queensland State Government for a period of 40 years for the operation of State Government facilities. Council receives an annual contractual payment for each dwelling or site subject to the lease arrangements in lieu of charging special rates or charges:

- 51 properties on Moa Island (Kubin)
- 9 properties on Saibai Island
- 7 properties on Mabuiag Island
- 10 properties on Boigu Island
- 8 properties on Warraber Island
- 5 properties on Poruma Island
- 21 properties on Hammond Island
- 10 properties on Mer Island
- 19 properties on Badu Island
- 25 properties on Moa Island (St Paul's)
- 7 properties on Erub Island
- 10 properties on Masig Island
- 6 properties on Iama Island
- 2 properties on Ugar Island
- 3 properties on Dauan Island

Council will not levy any other special rates or charges during the 2026/27 financial year.

Cost-recovery fees – Section 172(1)(c) of the LGR

Cost-recovery fees are fixed to cover the costs, including allocated administrative costs, of each cost-recovery process. These fees will not be set at more than the cost to Council for providing the service or taking the action for which, the fee is charged.

The user-pays principle is to be applied in setting the fees unless the imposition of the fee is contrary to its express social, economic, environmental, and other corporate goals of Council. This is considered the most equitable and effective revenue approach and is founded on the basis that the region's rating base cannot subsidise specific users or clients of Council's regulatory products and services.

All cost-recovery fees set by Council are included in the Fees and Charges Register which is open for inspection at Council offices or on its website. Council business activities – Section

172(1)(d) of the LGR

Business activity fees are charged where Council conducts business activities on a commercial basis. As they are commercial in application, they are usually subject to Goods and Services Tax (GST). The criteria Council uses to determine business activity fees is a combination of cost to provide the service plus an appropriate mark up, and the current market for the type of goods or services.

Business activity fees include, but are not limited to, rent, plant hire, private works, and facility hire and are listed in the Register of Fees & Charges.

Council may decide to provide subsidised services to specific / defined groups in certain circumstances. Decisions to subsidise groups will specify both the categories of the groups to be subsidised and the level of subsidy to be provided.

Outline and explanation of measures adopted by Council for raising revenue – Section 172(2)(a)(i) of the LGR

Utility Charges – Overview

Section 94(1)(b)(ii) of the LGA and section 99 of the LGR provides Council with the power to levy utility charges. Utility charges are service fees related to the provision of water, sewerage, and waste management services. For the avoidance of doubt, utility charges are not levied on vacant land. The service charges for water, sewerage, and waste as detailed below, are differentiated based on whether they fall under the service charge category of residential, mixed-use, or commercial as defined in the table below.

SERVICE CHARGE CATEGORY	DESCRIPTION
Residential	Land that is occupied and used solely for residential purposes (excluding residential land that is the subject of a 40-year lease to the State Government).
Mixed-Use	Land that is used, in part, for residential purposes and, in part, for commercial/industrial purposes, including, but not limited to: guest houses, motels, home-run businesses and tourist facilities. This category includes residential properties that: a) are owned by Council where the tenant is running a business from home; or b) are owned by the occupant as private property or under a Katter Lease, and includes private property where the owner/lessee is operating a business.
Commercial	Land that is occupied and used for commercial/industrial purposes, including, but not limited to:

SERVICE CHARGE CATEGORY	DESCRIPTION
	• guest houses, hotels, motels; • shops, tourist facilities, arts and culture activities; • land used by government or utility providers (telecommunications, electricity); • providers aiding in the delivery of commercial and/or government services. i.e., Education, Health, Customs, etc. This category also includes all other land that does not fall within the service charge categories of "Residential" or "Mixed-Use".

Exemptions

Churches are exempt from utility charges. There are no other exemptions from utility charges.

Water Charges

All properties receiving water from a reticulated Council supplied water scheme shall be levied the following charges:

- A Water Access Charge per building (noting there may be more than one Building on each property), to be levied annually or equal half-yearly
- A Volumetric Water Charge for water usage received by the property to be levied annually and worked out on the basis of the water used as measured by a water meter.

Water Service Charges	Water Access Charge per year	Basis of Water Access Charge	Volumetric Water Charge	Basis of Volumetric Water Charge
Residential	$265.10	Per Building (noting there may be more than one Building on each property)	$0.00Kl	Per Property as measured by a water meter
Mixed-Use	$1,325.60	Per Building (noting there may be more than one Building on each property)	$1.83Kl	Per Property as measured by a water meter
Commercial	$2,651.80	Per Building (noting there may be more than one Building on each property)	$3.65Kl	Per Property as measured by a water meter

Sewerage Charges

All properties receiving sewerage services from a Council supplied network shall be levied a Sewerage Access Charge to be levied in annual or equal half-yearly instalments as set out below.

Sewerage Service Charges	Sewerage Access Charge per year	Basis of Charge
Residential	$317.30	Per Building (noting there may be more than one Building on each property)
Mixed-Use	$1,586.60	Per Water Closet (WC). WC is equivalent to: • A single pedestal; or • 1.3 meters of urinal (or part thereof); or • One (1) to Three (3) wall hung urinals
Commercial	$3,172.60	Per Water Closet (WC). One WC is equivalent to: • A single pedestal; or • 1.3 meters of urinal (or part thereof); or • One (1) to Three (3) wall hung urinals

Waste Management Charges

All properties receiving waste management services from Council shall be levied a Waste Management Service Charge per property to be levied in annual or equal half-yearly instalments as set out below.

Waste Management Service Charges	Waste Management Service Charge per year	Basis of Charge
Residential	$176.40	Per Building (noting there may be more than one Building on each property)
Mixed-Use	$881.50	Per Building (noting there may be more than one Building on each property)
Commercial	$1,762.40	Per Building (noting there may be more than one Building on each property)

Concessions – Section 172(2)(a)(ii) of the LGR

Chapter 4, Part 10 of the LGR enables Council to grant concessions for rates or charges at its discretion. An application may be made to Council on one or more of the following grounds:

1. the land is owned or occupied by a pensioner;
2. the land is owned by:
    a. an entity whose objective does not include making a profit; or
    b. an entity that provides assistance or encouragement for arts or cultural development;
3. the payment of the rates or charges will cause hardship to the land owner;
4. the concession will encourage the economic development of all or part of the local government area;
5. the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained;
6. the land is used exclusively for the purpose of a single dwelling house or farming and could be used for another lawful purpose, such as commercial or industrial purpose;
7. the land is subject to a greenhouse gas tenure, mining tenement or petroleum tenure; or
8. the land is part of a parcel of land (a parcel) that has been subdivided and:
    a. the person who subdivided the parcel is the owner of the land; and
    b. the land is not developed land.

To be considered for a concession, eligible individuals/organisations are required to submit an Application for Concession form, available on Council's website. Applicants must provide all information and supporting documentation reasonably required by Council to determine eligibility.

Concessions are granted at Council's discretion, by way of Council resolution, once Council is satisfied of the individual's/organisation's eligibility. Any concession granted by Council may be subject to conditions imposed by Council at its discretion.

Pensioners

Eligible pensioners may be able to receive a subsidy from the Queensland State Government of 20 per cent (up to a maximum amount of $200 each year) of the gross rates and charges levied by Council.

Further information may be obtained from the Queensland State Government website at https://www.qld.gov.au/community/cost-of-living-support/rates-subsidy.

Where the State Government subsidy applies, the Council will, upon proof of eligibility, deduct the appropriate amount from the rate notice and claim reimbursement from the State Government.

Limitation on Increases in Service Charges – Section 172(2)(b) of the LGR

Council has not made a resolution limiting an increase of rates and charges for the 2026/2027 financial year.

Other Matters

Issue of rate notices

Council intends to issue rate notices as follows:

- Rate notices for Water Access, Sewerage Access and Waste Management Service Charges will be issued in equal half-yearly instalments in the 2nd and 4th quarter of the financial year; and
- Rate notices relating to Water Usage Notices will be issued annually in the 3rd quarter of the financial year.

Note that the timeframes for issuing rate notices are indicative only and may be subject to change without notice in line with Council's operational requirements.

The due date for payment is thirty-one (31) days from the date of issue of the rate notice.

Manager Responsible for Review:



Hollie Faithfull
Executive Director, Financial Services

James William
Chief Executive Officer

Adoption: _____ 2026

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
8.4

DIRECTORATE: Financial Services
AUTHOR: *Executive Director Financial Services*

AUDITOR-GENERAL'S FINAL MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2026

OFFICER RECCOMMENDATION:

That Council notes the Queensland Audit Office's 2026 Final Management Report for the year ended 30 June 2026, including the unmodified audit opinion, internal control findings, management responses and status of previously reported issues.

EXECUTIVE SUMMARY:

The Queensland Audit Office's (QAO) 2026 Final Management Report, dated 13 November 2026, confirms completion of the external audit of Council's financial statements for the year ended 30 June 2026 and the issue of an unmodified audit opinion. QAO identified no financial reporting issues at the date of the report.

The report raises two new internal control deficiencies: delays in invoicing and pre-approved supplier rates not verified. Management has agreed to corrective actions. All previously reported significant deficiencies have been resolved or are resolved pending auditor verification. Five other previously reported matters remain in progress. In accordance with section 213 of the *Local Government Regulation 2012*, the Mayor is required to present a copy of the report to Council's next ordinary meeting.

BACKGROUND:

Each financial year, Council is required to prepare financial statements that are audited in accordance with section 212 of the *Local Government Regulation 2012*. The purpose of the audit is to enable the auditor to express an independent opinion on Council's financial statements and current year sustainability statement.

Section 54 of the *Auditor-General Act 2009* provides QAO with authority to report observations and recommendations arising from the audit. The 2026 Final Management Report follows the interim report dated 8 July 2026 and sets out the final audit outcomes, new internal control findings, management responses and the status of previously reported issues. The report was received on 16 November 2026.

Interested Parties/Consultation:

- External Audit

- Audit Committee Members
- Executive Team

COMPLIANCE / CONSIDERATIONS:

Statutory:	*Local Government Act 2009* *Local Government Regulation 2012*
Budgetary:	The final external audit fee is $186,500, excluding GST, in line with the external audit plan estimate. Amount was budgeted.
Policy:	Audit policy
Legal:	NA
Risk / Risk Mitigation:	Delayed invoicing increases cash-flow and revenue-recoverability risks. Insufficient invoice detail increases the risk of incorrect or non-contractual supplier payments. Mitigation: monthly accrued-revenue reviews, prompt invoicing, verification of contracted rates and monthly invoice compliance checks, supported by the management actions and dates above.
Links to Strategic Plans:	Aligns with the Corporate Plan 2025-2030
Masig Statement:	NA
Standing Committee Consultation:	NA
Timelines:	As per Final Management Report.

Recommended:

Hollie Faithfull
Executive Director Financial Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:

1. Queensland Audit Office – Torres Strait Island Regional Council – 2026 Final Management Report, dated 13 November 2026.



2026 FINAL MANAGEMENT REPORT

Torres Strait Island Regional Council

13 November 2026

Queensland Audit Office
Better public services

Queensland Audit Office
Better public services

Cr Phillemon Mosby
Mayor
Torres Strait Island Regional Council

Dear Cr Mosby

Final management report for Torres Strait Island Regional Council

This report provides the outcome of the Queensland Audit Office's external audit of your financial statements for the year ending 30 June 2026.

We have completed our audit and issued an unmodified opinion. This means the financial statements follow required laws and accounting standards and can be relied on.

Final observations arising from our audit

Following our interim report to you dated 8 July 2026, we identified the following additional internal control and financial reporting matters. Further detail of these matters is in Appendix A.

Issue number	Issue rating	Issue name
Internal control issues		
26CR-1	Deficiency	Delays in invoicing
26CR-2	Deficiency	Pre-approved supplier rates not verified

Our final audit fee is $186,500, excluding GST, which is in line with the estimate in our external audit plan.

Report to parliament

Each year, we report to parliament on the results of our financial audits by sector, including insights on internal control issues, outcomes across the sector, and major transactions and events. Our reports support transparency, accountability, and decision-making by parliament and stakeholders.

We intend to include the outcome of your audit in our report, Local government 2026.

We value input from the entities we include in our reports. If we highlight insights from your audit, we will discuss the proposed content with you and consult as we prepare the report. You will also have an opportunity to formally comment on the draft report, and we include your response in the final version tabled in parliament.

Next steps

We would like to thank you and your staff for your engagement this year and look forward to working with you again in future.

Please note, section 213 of the Local Government Regulation 2012 requires you to present a copy of this report at your Council's next ordinary meeting.

If you have any questions or would like to discuss this report or our audit services and engagement, please contact me on 4046 0051.

Yours sincerely

Margaret Dewhurst
Engagement Partner (for an audit service provider)

cc. Mr James William, Chief Executive Officer

Mr Cam Charlton, Chair of the Audit

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Queensland Audit Office (QAO)

Appendix A – Status of audit issues

Internal control issues

The following table identifies the number of deficiencies in internal controls, and other matters we have identified. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.

Ratings	Significant deficiencies S	Deficiencies D	Other matters* O
Description	A serious internal control issue that requires immediate action by management due to risk of material misstatement, financial loss, or non-compliance.	An internal control weakness that management is expected to address in a timely manner to prevent misstatements or non-compliance.	A recommendation to improve internal control efficiency or effectiveness, with implementation at management's discretion.
New issues raised in this report	-	2	-
Matters previously reported – work in progress or resolved pending audit clearance	1	4	1
Matters previously reported – resolved in this report	2	4	1

Note: *Queensland Audit Office only tracks resolution of other matters where management has committed to implementing action.

New issues raised in this report

The following section details control deficiencies and other matters identified since our last interim report dated 8 July 2026. It includes a response from management.

D 26CR-1 Delays in invoicing

Issue category **Revenue controls and revenue management**

Observation

We noted instances where revenue had been appropriately accrued in the financial records; however, the related invoices had not been raised for an extended period, in some cases approaching 12 months. For example, Council rates and utility charges relating to the 2025/2026 financial year have been accrued but have not been invoiced to date, and we noted instances where capital upgrade works were completed in October 2025 and were not invoiced at year end. Management advised that team capacity contributed to the delay.

Implication

The delay between recognising revenue and issuing invoices increases the risk of amounts becoming difficult to recover, delays cash collection and may result in inaccuracies between accrued revenue and amounts ultimately invoiced. It also reduces management's ability to effectively monitor outstanding amounts and follow up collection on a timely basis.

QAO recommendation

We recommend that management establish a regular process to review accrued revenue and ensure invoices are raised promptly once the entity has an entitlement to bill the customer.

Long-outstanding accrued revenue should also be specifically reviewed to confirm that the amounts remain valid, recoverable and appropriately supported.

Management response

Management agrees with the recommendation. The following actions will be implemented:

- 2025/26 rates and utility charges will be fully processed and invoiced by 11 December 2026.
- 2026/27 rates and utility charges will be processed and invoiced by 28 May 2027.
- A monthly review of accrued revenue will be established to ensure invoices are raised promptly and outstanding balances remain valid, recoverable and appropriately supported.
- Progress against these actions will be monitored by Financial Services.

These actions will address the current outstanding invoicing and strengthen the ongoing management of accrued revenue.

Responsible officer: Executive Director Financial Services

Status: Work in progress

Action date: 30 June 2027

D 26CR2 – Pre-approved supplier rates

Issue category	Procurement and contract management

Observation

During our review of expenditure incurred with pre-approved suppliers, we identified two instances where supplier quotes and/or invoices did not contain sufficient detail to enable the rates charged to be readily compared to the rates approved under the relevant supplier contract or arrangement.

While the suppliers had been appropriately pre-approved, the supporting documentation did not always clearly identify the applicable rate, quantity, unit of measure or other information necessary to demonstrate that charges were consistent with the agreed contractual rates.

Implication

Where invoices cannot be readily reconciled to approved rates, there is an increased risk that incorrect or non-contractual rates may be charged and paid without timely detection. This also limits the effectiveness of the invoice approval process, as approvers may not have sufficient information to confirm compliance with the agreed contractual terms.

QAO recommendation

We recommend that management require pre-approved suppliers to provide sufficient detail on quotes and invoices to enable charges to be readily reconciled to contracted rates. Invoice approvers should verify the rates charged against the current approved contract or rate schedule prior to payment, with any differences appropriately investigated and documented.

Management response

Management agrees with the recommendation. Procurement will:

- Work with departments to notify suppliers of invoice itemisation requirements.
- Ensure departments verify invoices against contracted rates before approval.

D 26CR2 – Pre-approved supplier rates

- Randomly review at least 12 invoices each month for compliance.
- Investigate exceptions and implement corrective action where required.

These actions will strengthen compliance with contracted supplier rates and invoice verification controls.

Responsible officer: Executive Director Building Services & Executive Director Financial Services

Status: Work in progress

Action date: 31 March 2027

Financial reporting issues

At the date of this report, we have not identified any financial reporting issues. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.

Matters previously reported

This section provides an update on the status of matters previously reported on internal controls and financial reporting issues.

Ref.	Rating	Issue	Status
26IR-1	S	**Bank reconciliations do not reconcile to general ledger and include significant reconciling items** Category: Governance and risk management	**Resolved** Bank reconciliation at 30 June 2026 was reconciled, and all reconciling items were adequately addressed.
25CR-1	S	**Credit card expenditure – high instance of entertainments costs** Category: Expense controls and expense management Council is not complying with their policy in relation to entertainment expenditure.	**Resolved**
24IR-1	S	**IT user control environment** We noted that there have been several instances of employees and contractor accounts remaining active and failing to be terminated in a timely manner.	**Resolved pending auditor verification** Interim testing identified further instances of employee and contractors not being terminated on a timely basis. IT has added an additional procedure to review users inactive for 30 days. Audit will review this additional control in the 2026/2027 year. Responsible officer: Executive Director Corporate Services Original action date: 31 July 2024 Revised action date: 30 September 2026
24CR-1	D	**Lack of quality assurance over information provided for audit purposes** Inadequate review of information provided for audit: - Inaccuracies between applicable accounting standard noted and revenue recognition. 2026 Update: Significant improvement noted in relation to quality of information provided to audit. Deficiency has been reclassified as a deficiency as some improvement opportunities still exist: - Several versions of rental register were provided. - Report provided detailing the incorrect reference for amounts recognised e.g. Invoice numbers were reported when amounts related to DocFiles. - Errors noted on financial sustainability ratios.	**Work in progress** Responsible officer: Chief Executive Officer Action date: 30 March 2025 Revised action date: 30 June 2027
25CR-2	D	**Preparation and management review over asset revaluation process** Category: Other Issues identified in relation to the valuation process: - Additions and disposals not up to date - No support available for unit rates	**Resolved**

		- Inadequate review of calculations in valuation workpapers.	
25CR-3	D	**Councillor interest registers not updated** Category: Governance and risk management We noted an instance whereby a Councillor's form was not up to date, and therefore not in compliance with Section 201C of the LGA.	**Work in progress** Management will implement enhanced control measures and provide further guidance to Councillors. Responsible officer: Executive Director Corporate Services Action date: 30 June 2026 Revised action date: 31 March 2027
24CR-3	D	**Lack of a travel policy** A number of transactions for attendance at interstate conferences were identified which were approved by the Executive Director; however, there is no documented Council travel policy providing guidelines of what are considered to be reasonable expenses when travelling on official Council business.	**Resolved**
22CR-1	D	**Non-compliance with procurement policy and local government regulations** Various examples of non-compliance with Council's own procurement policies which are based on the requirements in the Local Government Regulation, paragraphs 224 to 237 were identified.	**Resolved** However, refer to 26CR-2.
22CR-6	D	**Register of interest declarations for executives not obtained in a timely manner** Declarations not being completed in a timely manner for newly employed executives or employees acting in executive roles for a temporary period. *Update: Noted an instance where a register was not provided for an executive who has since left the Council. Discussed, ensuring exit interview procedure includes consideration of whether all required disclosures have been made.*	**Resolved** No issues noted in current year.
23CR-1	D	**Excessive leave balances** There were 32 staff members with over 300 hours of unused annual leave, including five staff with over 500 hours.	**Work in progress** Staff with excessive leave have only increased from those previously identified. Steps are being taken to implement leave management plans with these employees. Responsible officer: Executive Director Corporate Services Original action date: 31 October 2023 Revised action date: 30 June 2027
23CR-2	D	**Business services unit capitalisations – Capital upgrades community buildings** Capital work performed on Council community buildings identified as being incorrectly expensed rather than capitalised for varying reasons. *Update: We identified issues in relation to application of percentage of completion and matching of revenue and expenses. Capital BSU income was incorrectly calculated.*	**Work in progress** Based on review at interim visit, prior year capital works remained on WIP register. Responsible officer: Executive Director Financial Services Original action date: 30 November 2023 Revised action date: 30 September 2026 Revised action date: 30 June 2027

26IR-2	O	**Multiple accounts for same supplier** **Category: Expense controls and expense management** Multiple suppliers had two active supplier accounts set up in Tech One.	**Resolved** Management has performed a review of supplier accounts to ensure that any duplicate accounts were identified.
24IR-4	O	**Outdated policies on Council website** A number of policies on the website appeared to be out of date and passed their date of review. These included the Employee Code of Conduct, Fitness for Work Policy, and People and Wellbeing Policy. *Update: A draft register is being developed internally to track all existing policies and their review dates in order to facilitate timely completion of reviews.*	**Work in progress** Management is continuing to work on updating policies; however, noted some mandatory policies such as Community Grants Policy are out of date and not published on the website. Responsible officer: Executive Director Corporate Services Original action date: 31 December 2023 Revised action date: 30 June 2027



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ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
9

DIRECTORATE: ***Corporate Services***
AUTHOR: *Acting Executive Director Corporate Services*

RESOLUTION TO CLOSE THE MEETING TO THE PUBLIC

OFFICER RECOMMENDATION:

Council resolves to close the meeting to the public pursuant to section 254J of the *Local Government Regulation 2012* to allow the Council to discuss the following items:

1. Under section 254J (e) - Chief Executive Officer update on current legal matters

2. Under section 254J (g) - Capital Works Info Report - The Engineering Department's Capital Works team is managing the delivery of the attached summary table of capital works projects. This report provides status update on some of Council's key capital projects managed by the Engineering Services Capital Works Team

---

EXECUTIVE SUMMARY:

A local government meeting is open to the public unless the local government or committee has resolved that the meeting is to be closed.

Section 254J of the *Local Government Regulation 2012* allows the Council to close its meeting to the public to discuss one or more of the following matters:

(a) the appointment, discipline or dismissal of the chief executive officer;
(b) industrial matters affecting employees;
(c) the local government's budget;
(d) rating concessions;
(e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;
(f) matters that may directly affect the health and safety of an individual or a group of individuals;
(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;
(h) negotiations relating to the taking of land by the local government under the *Acquisition of Land Act 1967*;
(i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State;
(j) an investigation report given to the local government under chapter 5A, part 3, division 5 of the Act.

Section 254J(6) of the *Local Government Regulation 2012* stipulates that a local government or a committee of a local government must not make a resolution (other than a procedural resolution) in a local government meeting, or a part of a local government meeting, that is closed.

Interested Parties/Consultation:

N/A

Background / Previous Council Consideration:

N/A

COMPLIANCE / CONSIDERATIONS:

Statutory:	Section 254J of the *Local Government Regulation 2012*
Budgetary:	N/A
Policy:	*TSIRC Standing Orders (Meeting Procedures) Policy – August 2024*
Legal:	N/A
Risk:	Council breach of its Statutory requirements above.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 3– A Proactive & Responsible Council ➢ *3.1 Provide good governance & leadership*
Malungu Yangu Wakay | Mirkok | Ikya Malunhumun **(The Masig Statement)**	*In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples, in exercising our right to self-determination, we have the right to autonomy or self-government in matters relating to our internal and local affairs, as well as ways and means for financing their autonomous functions.*
Standing Committee Consultation:	N/A
Timelines:	Standard Procedure at each Monthly Council Meeting

Other Comments:

Nil.

Recommended:

Joanne Bryant
Acting Executive Director Corporate Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:

Nil.

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
10

DIRECTORATE: ***Corporate Services***
AUTHOR: *Acting Executive Director Corporate Services*

RESOLUTION TO RETURN THE MEETING TO OPEN DISCUSSION

OFFICER RECOMMENDATION:

Council resolves to move out of closed discussions pursuant to Section 254I of the *Local Government Regulation 2012.*

EXECUTIVE SUMMARY:

Section 254I of the *Local Government Regulation 2012* stipulates that a local government meeting is open to the public unless the local government or committee has resolved that the meeting is to be closed.

Interested Parties/Consultation:

N/A

Background / Previous Council Consideration:

N/A

COMPLIANCE / CONSIDERATIONS:

Statutory:	Section 254I of the *Local Government Regulation 2012*
Budgetary:	N/A
Policy:	*TSIRC Standing Orders (Meeting Procedures) Policy – August 2024*
Legal:	N/A
Risk:	Council breach of its Statutory requirements above.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 3– A Proactive & Responsible Council ➢ *3.1 Provide good governance & leadership*
Malungu Yangu Wakay | Mirkok | Ikya Malunhumun **(The Masig Statement)**	*In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples (in exercising our right to self-determination) we have the right to autonomy or self-governance on our own matters.*
Standing Committee Consultation:	N/A
Timelines:	Standard Procedure at each Monthly Council Meeting

Other Comments:

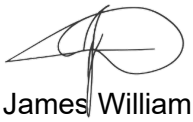
Nil.

Recommended:



Joanne Bryant
Acting Executive Director Corporate Services

Approved:



James William
Chief Executive Officer

ATTACHMENTS:

Nil.

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
11

DIRECTORATE: ***Corporate Services***
AUTHOR: *Acting Executive Director Corporate Services*

CONSIDERATION OF MATTERS DISCUSSED IN CLOSED SESSION

OFFICER RECOMMENDATION:

For Council to formally resolve on those matters discussed in its Closed Session.

EXECUTIVE SUMMARY:

Section 254J(6) of the *Local Government Regulation 2012* stipulates that a local government or a committee of local government must not make a resolution (other than a procedural resolution) in a local government meeting, or a part of a local government meeting, that is closed.

The open meeting must resume to pass a resolution if any decisions are necessary following the closed–meeting discussion.

Interested Parties/Consultation:

N/A

Background / Previous Council Consideration:

Matters were discussed by Council in Closed Session

COMPLIANCE / CONSIDERATIONS:

Statutory:	Section 254J(6) of the *Local Government Regulation 2012*
Budgetary:	N/A
Policy:	*TSIRC Standing Orders (Meeting Procedures) Policy – August 2024*
Legal:	N/A
Risk:	Council breach of its Statutory requirements above.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 3– A Proactive & Responsible Council ➢ *3.1 Provide good governance & leadership*
Malungu Yangu Wakay | Mirkok | Ikya Malunhumun **(The Masig Statement)**	*In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples (in exercising our right to self-determination) we have the right to autonomy or self-governance on our own matters.*
Standing Committee Consultation:	N/A
Timelines:	Standard Procedure at each Monthly Council Meeting

Other Comments:

Nil.

Recommended:

Joanne Bryant
Acting Executive Director Corporate Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:

Nil.

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
12

DIRECTORATE: Corporate Services
***AUTHOR**: Acting Executive Director Corporate Services*

ITEMS ARISING

OFFICER RECOMMENDATION:

For Council to formally resolve to consider those items arising after the agenda for the meeting has been made public.

EXECUTIVE SUMMARY:

Section 254D(4) of the *Local Government Regulation 2012* allows for a local government or a committee of local government to discuss or deal with (at any meeting) items arising after the agenda for the meeting has been made available to Councillors.

Standard practice is that business not on the published agenda, or not fairly arising from the agenda, should not be considered at any local government meeting unless permission for that purpose is given by the local government at the meeting *(Source: TSIRC Standing Orders Policy – August 2024)*

Council will need to make a formal resolution to consider/discuss any items nominated for this agenda item.

Interested Parties/Consultation:

N/A

Background / Previous Council Consideration:

N/A

COMPLIANCE / CONSIDERATIONS:

Statutory:	Section 254D(4) of the *Local Government Regulation 2012*
Budgetary:	N/A
Policy:	*TSIRC Standing Orders (Meeting Procedures) Policy – August 2024* applies.
Legal:	N/A
Risk:	Council breach of its Statutory requirements above.
Links to Strategic Plans:	TSIRC Corporate Plan 2025-30 Focus Area 3– A Proactive & Responsible Council ➢ *3.1 Provide good governance & leadership*
Malungu Yangu Wakay | Mirkok | Ikya Malunhumun **(The Masig Statement)**	*In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples (in exercising our right to self-determination) we have the right to autonomy or self-governance on our own matters.*
Standing Committee Consultation:	N/A
Timelines:	Standard Procedure at each Monthly Council Meeting

Other Comments:

Nil.

Recommended:



Joanne Bryant
Acting Executive Director Corporate Services

Approved:



James William
Chief Executive Officer

ATTACHMENTS:

Nil.

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
13.1

DIRECTORATE: Building Services
***AUTHOR**: Executive Director Building Services*

BUILDING SERVICES REPORT FOR THE MONTH OF OCTOBER 2026

OFFICER RECOMMENDATION:

Council notes and receives the Building Services Information Report for the month of October 2026.

EXECUTIVE SUMMARY:

This report provides an overview of the ongoing activities carried out by the Building Services Unit (BSU) during the reporting period of October 2026.

Interested Parties/Consultation:

- Building Services Executive Director
- Corporate Services Executive Director
- Building Services Management
- Business Services Accountant
- Building Services Construction Software
- Fuel & Fleet

Upgrade & HO Program:

BSU continues to initiate the delivery process for this financial year, Upgrade Works & Home Ownerships. Regular meetings continue with funding partners and are being held to address challenges related to high delivery costs, extended timeframes for project completion, and tender awarding.

Current Status (as of 30 October 2026)

Upgrade and HO Program - Revenue Comparison Oct

2024/2025	2025/2026	Variance
$ 5,594,522.70	$ 4,218,275.80	-$ 1,376,246.90

The above figures are based upon actual invoices and do not include accruals.
(without capitalisation)

Strategies are continuing the implementation of planning for the delivery of the NAHA Upgrade

program and Home Ownerships. These strategies encompass:

- Reviewing contractors' existing workloads
- Prioritising essential works
- Conducting bulk tendering for all upgrades in each community
- Reviewing and modifying contracts to mitigate risk to TSIRC (e.g., material, freight, flights, etc.)

Currently TSIRC BSU continue to meet with funding partners to discuss the delivery of services and upgrades and the slow transitioning of approvals which impacts workloads and increases costs both by contractor and BSU staff – no resolution to date.

R&M Program:

The realignment of the Tier 1 stream has continually improved service delivery to our customers and most importantly our communities. This reshape has also led to increased revenue for TSIRC and decreased delivery timeframes.

As of 30 October 2026, there is a backlog of maintenance work comprising of approx. 1474 tasks with a total value of approximately $3.2 million that has been pending for over 30 days.

Current Status (as of 30 October 2026)

R&M Program - Revenue Comparison Oct

2025/2026	2026/2027	Variance
$ 6,824,493.67	$ 4,277,960.44	$ 2,546,533.23

The above figures are based upon actual invoices and do not include accruals.

Dept of Housing has continued to bank non essential maintenance requests (not releasing to TSIRC) which is impacting work for our contractors and TSIRC trade staff that is based locally within the remote isolated communities. We have continued to follow up with the Dept of Housing with several letters from the CEO to the DDG and ED of BSU and Communities, meeting face to face with Dept of Housing (on a monthly basis) to express and identify the urgency to release this banked maintenance works as it affects employment, community liveability and requests from tenants to reduce rent due to maintenance requests not being addressed.

Our social housing infrastructure is becoming aged and therefore requires increased maintenance/upgrades to maintain to a liveable and safe standard – TSIRC has expressed concerns to Dept of Housing and the need to work in partnership to develop communication protocols to our 15 divisions to address community frustration. To date Dept of Housing continue to work in silo!

Housing Investment Plan (Capital Housing Program) - $14.4M:

Stage 1 funding was released on September 27, 2022. In October 2023 Council resolved to deliver the program through a staged approach and in partnership with QBuild. Working closely with Community Services and identifying the priorities for deliveries (domestic violence, disability services and overcrowding) the Communities of Erub, Iama, Mabuiag, Saibai and Warraber have been identified as priority 1.

Both Mabuiag residences were delivered 19 May 2026 with installations, site completion of all works (excluding minor defect) was completed 31 July 2026 with permission to occupy granted week ending 07 August 2026. Official opening ceremonies conducted on Wednesday 22 July.

Additionally, as per the resolution passed in October 2023, CEO has delegation and approved a variation to construct 3 x new dwellings on Badu to ensure funding milestones are met and TSIRC does not lose the funding.

Costs have increased significantly with the proposed new Modern Methods of Construction (MMC), BSU has reached out to several private MMC's contractors to build partnership and explore options to reduce costs. These costs have exceeded remaining budget and TSIRC and Dept of Housing met on 14 August on Mabuiag to advocate for increased funding.

TSIRC has also raised with Dept of Housing the need to partner together to develop a rolling program and ensure a Economy of Scale approach to ensure we are getting value for money and not what is currently happening with the small release of funds to deliver two social housing assets than further funding released.

Fuel Fleet & Logistics

Fuel, Fleet and Logistics transitioned to Building Services (BSU) on 30 October 2026. A number of key vacant positions have been identified as requiring recruitment to support the effective operation and ongoing delivery of services within the newly transitioned portfolio.

Recruitment is currently being finalised for the Head of Fuel, Fleet and Logistics position, with further key appointments to follow.Further monthly progress updates will be provided as key positions are successfully recruited and the organisational transition continues to be embedded within BSU.

Business Relationships:

Meetings between BSU and key stakeholders (QBuild) continue on a weekly basis.

TSIRC BSU and Communities are working together in partnership to improve the delivery of service to our communities to ensure we are improving the livability within each Division.

Logistics:

TSIRC Contract documentation continually reviewed and updated to establish contractor accountability for the projects they undertake. Timely project delivery is a priority for TSRIC.

Reviewing current reporting processes to streamline and further reduce risk to TSIRC.

COMPLIANCE / CONSIDERATIONS:

Statutory:	• *Local Government Act 2009* • *Local Government Regulation 2012* • *National Construction Code Building Act 1975* • *Building Regulation 2006* • *Queensland Building and Construction Commission Act 1991* • *Queensland Building and Construction Commission Regulation 2018*
Budgetary:	N/A
Policy:	N/A
Legal:	N/A
Risk:	Risk Management • Continued review of scheduled works for this financial year to clarify projects and their financial impact. • Ongoing review of departmental structure, resourcing, and

	processes to enhance service delivery across all levels. • Regular monitoring of performance to manage revenue, expenses, service delivery, and community outcomes
Links to Strategic Plans:	Corporate Plan 2025-2030 • Maintaining and Renewing our Infrastructure
Masig Statement:	N/A
Standing Committee Consultation:	N/A
Timelines:	N/A

Other Comments:

Nil.

Recommended:

Wayne Green
Executive Director Building Services

Approved:

James William
Chief Executive Officer

ATTACHMENTS:

Nil

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
13.2

DIRECTORATE: Community Services
***AUTHOR**: Head of Community Services*

COMMUNITY SERVICES INFORMATION REPORT FOR THE MONTH OF OCTOBER 2026

OFFICER RECOMMENDATION:

Council notes and receives the Community Services Information Report for the month of October 2026.

EXECUTIVE SUMMARY:

To provide Council an update on the functional areas within the Community Services department for activities undertaken between 10 October 2026 – 9 November 2026. The officers' comment in this report provides an outline of key strategic and operational activities, including notable and significant work for Community Services during reporting period.

Background / Previous Council Consideration:

From a combination of councils' own-source and external-source funding, the Community Services department delivers a diverse range of programs including:

- Community Care (child, aged and disability)
- Environment and Health
- Health and Wellbeing /Indigenous Knowledge Centre
- Housing Services
- Operation of Divisional Offices
- Events Coordination

Officers Comment:

Strategic: Key strategic items of significance are outlined below. These tasks are usually led by Executive Director and Head of Community Services.

Environment and Health matters:

- Work in progress - scoping for engagement of consultant to develop animal management plan for Badu community and audit of Councils Animal Management Program. Head of Community Services working with Cairns Tropical Public Health Unit on funding submission to utilize funding from the ATSIPHP Funding.
- Animal Management continues to be an ongoing issue in some communities, with staff working to address concerns including dog attacks and the increasing presence of pests such as rats,

ticks and fleas.

- Planning in Progress for the Community Environmental Health Plans prior to consultation in communities.

Housing Matters:

- There are currently various housing matters that are ongoing which have been escalated to the Executive and Head of Community Services for direction. These matters are of a sensitive nature which requires consultation with PBC's and/or directly with tenants.

Health and Wellbeing | IKC:

- Procurement of 3 mobile IKC's (Digital Hubs) has been completed, awaiting delivery to Saibai, Mer and St Pauls, set up for of the IKC (Digital Hub) at Masig was completed Wednesday 9 September 2026. The Digital Hub project will be completed by 30 November 2026.
- HOCS and Manager HWB/IKC are working closely with Head of Building Services regarding the fit out of these units prior to delivery to the respective communities.
- Ongoing discussions between Executive Director Comm Services, Head of Community Services, Manager Health Wellbeing/IKC and State Library Queensland regarding partnership and new Service Level Agreement, and reviewing the TSIRC Model for its IKC network under the upcoming funding agreement (2027-2030)

Events and Engagement:

- Work in progress Project Plan for implementation of QR Code – Visitors Sign In - this will enhance to have a more effective and efficient process for visitor management. To be completed by 31 March 2027.
- Future events – Kubin and Masig Basketball Court official opening; Iama Seawall Opening; 90 Year Anniversary of First Councilors Meeting at Masig (2027)
- Iama Seawall Official Opening

Climate Resilience Project:

- Climate Resilience Project Team continues to focus on project planning, coordination to support implementation of climate resilience education and awareness across the divisions, with a strong focus on the CHAS Action plans.
- Council was successful with funding under the LGAQ QCoast2100 Program for the Masig Beach Nourishment.

Childcare | Aged Care:

- Aragun Childcare Centre is temporarily closed for upgrade, **closure dates Friday 10 July to Friday 4 December 2026.**
- Continued engagement with the office of Early Childhood Education and Care (ECEC) regarding regulatory requirements associated the with temporary closure arrangements and future operational planning.
- Review of Aged Care Policies, procedures, forms and operational practices is ongoing to ensure alignment and compliance, including recruitment for Aged Care Support Workers.

Divisional Administration:

- Regional Managers and Divisional Managers are working very closely with Economic Development & Strategic Projects Advisor on the Accommodation Project which was initiated through the Sustainability Improvement Committee.

Operations: An overview of items of importance by each team on operational matters. Further details can be provided upon request.

Housing:

- Total housing Application increased to 566 (total in region and external to region) representing – Category 1 – 94; Category 2 – 363; Category 3 & 4 109 combined.
- 01 new housing applications have been received since last housing report submitted for October OM.
- Consolidated Housing Collection Rate reached 89% Regional Average is 90%.
- Housing team is working extensively to ensure that rental collection remains above average.
- Regular meetings between EDCS, HOCS, and Housing Management Team to discuss outstanding housing tenancy matters.

Climate Resilience Project:

- Climate Resilience Project Officers will attend the QCoast2100 10th Knowledge and Information Sharing Forum at Cairns 10-12 November.
- Team continues to work closely with Councils' Environmental Engineer to identify projects and potential funding through QCoast2100 Program and other funding opportunities for projects to be implemented under the Climate Resilience Project.
- The team has also reached out to work in collaboration with Torres Shire Council and GBK

Events | Engagement:

- Divisional Engagement Funds are currently available to support community-led initiatives, cultural events and activities in communities. There was one (1) Application received for the month of October.
- Visitor Dashboard – October 2026
    - Total Visit request submitted: 876
    - Total applications: 341
    - Total approved: 290
    - Total declined: 2
    - Total (pending approval/declined): 49



Health and Wellbeing | IKC:

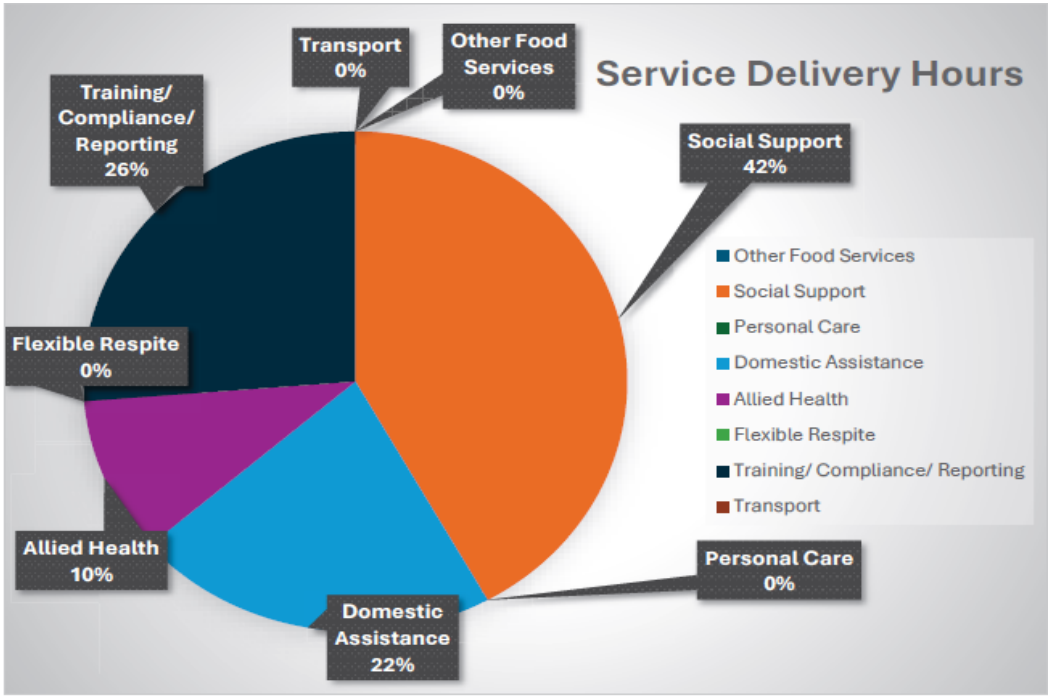
- Manager and IKC Coordinator (Warraber) currently participating in the Library Leaders Program
- Managers continue to work with the team to build a strong team culture and quality of program continues to improve.
- Manager has identified key priorities for HLO and IKCs - Delivery of quality programs; strengthen team culture, collaboration and community engagement; continue to provide ongoing training and professional development.
- Data for IKC and HLO Program Delivery is of a high standard and has progressed for the month of October.
- **Environment and Health**
- Exotic Fruit Fly continues to be an issue at Badu, however numbers are significantly decreasing. DPIT, EHW NAQs and Crystal Ailan are working together to try and further decrease the Fruit Fly numbers.
- Kiriri EHW still utilising TSRA Rangers pig trap trying to catch feral pigs and has been successful in trapping pigs and euthanising them
- Badu EHWs working collaboratively with TSRA Rangers as there has been an increase of marine waste (dugong & turtle) being dumped illegally around the community – numbers of illegal dumping has decreased

Aged Care and Childcare – (Actual service data was not available at the time of preparing the report)

Work activities - Aged Care:

- Aged Care Program continues to adjust to the new Aged Care Act and strengthened Age Care Quality Standards, which has increased compliance reporting, and operational responsibilities across the service.
- Maintain sustainable Aged Care service delivery continues to be challenging due to increasing workforce shortages and growing compliance obligations
- Number of CHSP Consumers for month of October was 35, increase due to referrals for assessment with two (2) clients, there were no new consumers or consumers on waiting list.

Service Delivery Hours for Aged Care – October 2026:



Work activities – Childcare:

- Continued coordinate and oversight of operations for both Aragun child Care Centre and Hammond Island OSHC to maintain service continuity and compliance with regulatory requirements.
- Continued engagement with office of Early Childhood Education and Care (ECEC) regarding regulatory requirements associated with temporary closure arrangements and future operational planning.

Divisional Administration:

- Head of Community Services continue to work with Regional Managers and MSAO based at St Pauls to ensure that Divisional Stock Reconciliation and Accommodation Reconciliation are completed in a timely manner and Divisional Operations are operating efficiently.
- Regional Manager and Divisional Managers are working very closely with Economic Development & Strategic Projects Advisor on the Accommodation Project which was initiated through the Sustainability Committee.
- Regional Managers are working with Training and Organisational Development to determine training requirements for cleaners and MSAO for the 2026-27 FY
- **Data collected for the month of October reflects the number of permits received, rather than the number of individual visitors.**

2026 PNG Treaty Movement Stats - OCTOBER

	Enter the total number of movement per month.					Enter total STAT number			TSIRC Management
Division Name/#	Daily Visit (PNG to TSI)	Daily Visit (TSI to PNG)	Approved Permit (PNG to TSI)	Approved Permit (TSI to PNG)	Non- Approved Permit	Qld Health Service Access	Qld Water Police Search & Rescue	Local Search & Rescue	Comment
Boigu - Div 01									
Dauan - Div 02	16	1	16	1	0				
Saibai - Div 03	24	5	21	5	3				Treaty Restriction Notice Article 16 - Day visits only Wednesday & Thrusday until 30/10/26.
Mabuiag - Div 04	0	0	0	0	0	0	1	0	Two individuals were reportedly spotted by community members. Queensland Police attended the area to conduct a search; however,
Badu - Div 05	0	0	0	0	0	0	0	0	
Kubin - Div 06	0	0	0	0	0	0	0	0	
St Pauls - Div 07	0	0	0	0	0	0	0	0	No Treat Movement for October
Hammond - Div 08	0	0	0	0	0	0	0	0	
Iama - Div 09	2	1	2	1	0	0	0	0	3 x Permit submitted and approved.
Warraber - Div 10	1	0	1	0	0	0	0	0	1 Permit approved (1 Boat - 8 adult + 2 Children)
Poruma - Div 11	0	0	0	0	0	0	0	0	
Masig - Div 12	0	0	1	0	0	0	0	0	
Ugar - Div 13	0	0	0	0	0	0	0	0	2 x Permit submitted. Awaiting approval - Village Councillor / Cr Stephen
Erub - Div 14	1	0	4	0	0	0	0	0	4 x Dinghy (Skipper & 1 passenger for each dinghy)
Mer - Div 15	0	0	x1	0	x1	0	0	0	1x Permit approved but host did not go ahead with the visit

- No other Divisions reported movements to /from PNG. Breaches are recorded where information is available and Divisional Managers requested to include health status of visits in information is readily available or provided through inter-agency information

Interested Parties/Consultation:

- Community Services Managers

COMPLIANCE / CONSIDERATIONS:

Statutory:	*Local Government Act 2009* *Local Government Regulation 2012* In addition, Community Services functional areas are subjected to a range of Local, State and Commonwealth legislation relevant to roles and teams.
Budgetary:	Ongoing monitoring and process improvement to achieve financial governance, including austerity measures, is being implemented to strengthen budget management within each functional area of Community Services. The department continues to consider opportunities to increase revenue through the supply of services and submission for external-source funds.
Policy:	N/A
Legal:	N/A
Risk:	Day-to-day risk is considered low however closely monitored and mitigated by the application of adherence to policy and procedures.
Links to Strategic Plans:	TSIRC Corporate Plan 20258-2030 *(Bisnis Plan)* Outcome 1: We preserve cultural heritage, history, and place. Outcome 3: We ensure accessibility to community support services. Outcome 4: We are a transparent open and engaging council. Outcome 10: We advocate and foster regional prosperity through enterprise development.
Malungu Yangu Wakay (The Masig Statement):	N/A
Standing Committee Consultation:	N/A
Timelines:	N/A

Other Comments:

Nil.

Recommended:



David Abednego
Head of Community Services

Endorsed:



Dawson Sailor
Executive Director Community Services

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
13.3

DIRECTORATE: Corporate Services
AUTHOR: *Executive Director Corporate Services*

CORPORATE SERVICES INFORMATION REPORT FOR THE MONTH OF OCTOBER 2026

OFFICER RECOMMENDATION:

Council notes and receives the Corporate Services Information Report for the month of October 2026.

EXECUTIVE SUMMARY:

To provide Council with an update on the functional areas within the Corporate Services directorate and project progress for the month of October 2026.

INTERESTED PARTIES/CONSULTATION:

Corporate Services Managers.

REPORT:

The Corporate Services directorate delivers a diverse range of internal and external services. A snapshot of work undertaken, as well as operational highlights for the month of October 2026 are outlined below:

❖ Communications

- Torres Strait and Northern Peninsula Area Climate Alliance Forum- collaboration and attendance.
- Collaborated with external consultation on an advocacy framework for seeking further funding and investment opportunities.
- Meeting with Griffith University academics to discuss Water Wise projects.
- Promoted Council workshops via social media posts.
- Social media and website traffic reports included as attachments.

❖ Economic Development & Special Projects

Accommodation Project

- Continued working on improving booking processes, guest information, housekeeping and key management across Council accommodation.

Maritime Fees

- Continued looking at historical data and exploring options for a new maritime fee structure.

Building Services Software Implementation

- Procore to Technology One: continued to coordinate the transition from Procore to TechOne, including data migration, testing, contractor onboarding and go-live preparations.
- Staff attended numerous daily meetings with TechOne and worked through outstanding system issues with BSU team members.

Economic Development Strategy – Phase 2

- Economic Development Strategy – Phase 2 report due for completion by mid-November. Once complete, it will be tabled at SARG on 25 November 2026 and then presented to Council in December.

❖ Governance, Risk & Legal

- Risk Management Policy and Framework: Audit Committee consideration completed, with minor amendments incorporated following feedback.
- Council Policy review project continues to progress. a best-practice approach to the policy review process is being undertaken with implementation to support a more consistent and coordinated approach to reviewing overdue policies.
- Risk Management Systems Review - RiskWare and Mango: RiskWare demonstrations have been completed and trial access arranged for relevant staff to assess system functionality, usability and suitability for enterprise risk and WHS requirements.
- Business Continuity Plan (BCP): Review and update of Council's BCP is underway, including Business Continuity Team membership, contact details and response arrangements.
- TSI Flag requests year to date 90.
- Complaints summary

EDCS	Active 34/5 Closed	CEO	Active 3/0

❖ Fuel & Fleet

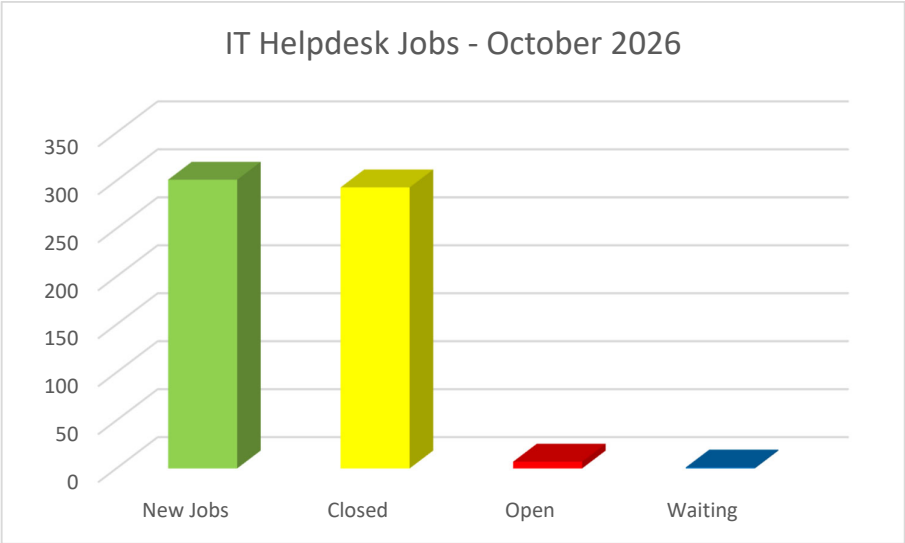
- Fuel and Fleet transition over to BSU complete.
- Corporate Services working with BSU to fill positions and realign priorities.
- Business improvement is ongoing to drive more efficient administrative and automatic processes.

❖ Information Technology Services

- Network penetration testing – Test completed on 30th October 2026 with a report to be compiled and delivered for review shortly.
- Divisional disaster communications solutions – NBN Co- free installation of a community WiFi service all divisions now complete except for Boigu (awaiting confirmation of installation date).

Helpdesk

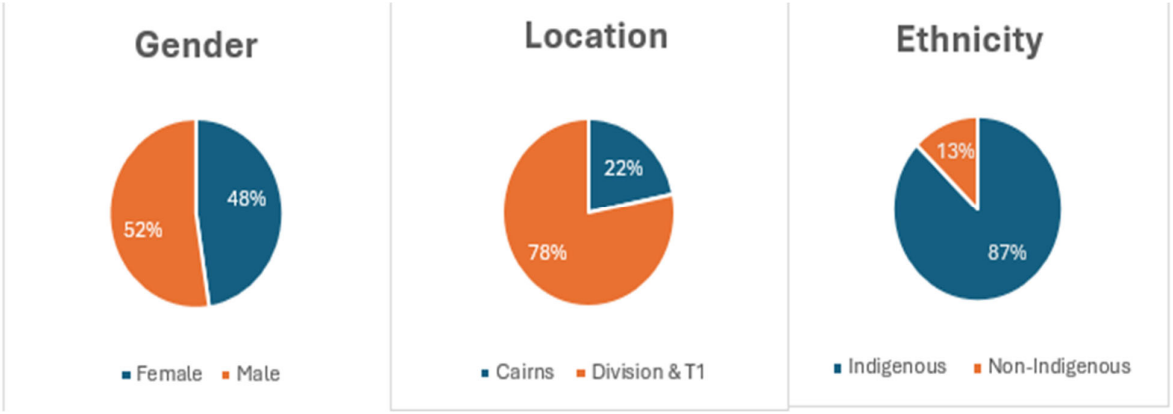
During September October 2026, 301 new IT Help desk tickets were created. Of these, 293 were closed and 7 remained open and 1 is in a Waiting state.



❖ People, Wellbeing, Recruitment & Safety

Employee Statistics

As of 30 October 2026, Council has a total of 352 employees, with 307 of them being Indigenous, representing 87% of the workforce. The graph below provides additional insights into key employee statistics within the Council.



Recruitment

Successful Appointments in October: Total [7]				
TRR	**POSITION**	**LOCATION**	**STATUS/COMMENTS**	**APPOINTMENT TYPE**
1	Casual Engineering Officer	Division 5, Badu	Successful appointment – 06/10/2026	External
1	Divisional Engineering Officer (DEO)	Division 8, Hammond	Successful appointment – 06/10/2026	External
1-2	Payroll Coordinator	Cairns	Successful appointment – 12/10/2026	External
1	Healthy Lifestyle Officer	Division 8, Hammond	Successful appointment – 19/10/2026	External
1-2-3	People & Wellbeing Coordinator	Cairns	Successful appointment – 19/10/2026	External
1	Casual Engineering Officer	Division 3, Saibai	Successful appointment – 20/10/2026	External
1	Casual Engineering Officer	Division 1, Boigu	Successful appointment – 27/10/2026	External

TRR	Criteria
1	Certificate
2	Diploma
3	Bachelor
4	Post-Graduate/ Masters

Safety and Wellbeing

System Improvements

- Safety Management Reporting System Review: the review of the current safety management reporting system is progressing, with key questions on usability, support and costs largely resolved. A user trial underway.
- Safety and Wellbeing Team — Divisional Visits: staff visited St Pauls, Kubin and Badu to deliver training on psychosocial risk management, fitness for work, driver safety, Mango, Tribal Habits and fatigue management.
- WH&S Committee Meeting: The October WH&S Committee meeting was held on 5 November. Strong attendance indicating positive engagement and interest in the committee's activities.
- Policy Development and Review: review of the document library is underway to align policies and procedures with relevant Codes of Practice, review schedules and compliance requirements, with this work continuing over the coming months to ensure documentation remains current and fit for purpose.

Workers Compensation: Nil new claims

Monitoring, Review & Continuous Improvement

- Six HRSs are required to fill vacant HSR positions across divisions. Regular catch-ups and meetings planned to build awareness, capability and support for HSRs.
- Mango events, risks and audit actions from the previous month are being reviewed and progressed, enabling more reports to be closed and supporting information uploaded. Follow-up

requests for outstanding information and photographs have also been issued to facilitate the completion of remaining actions.

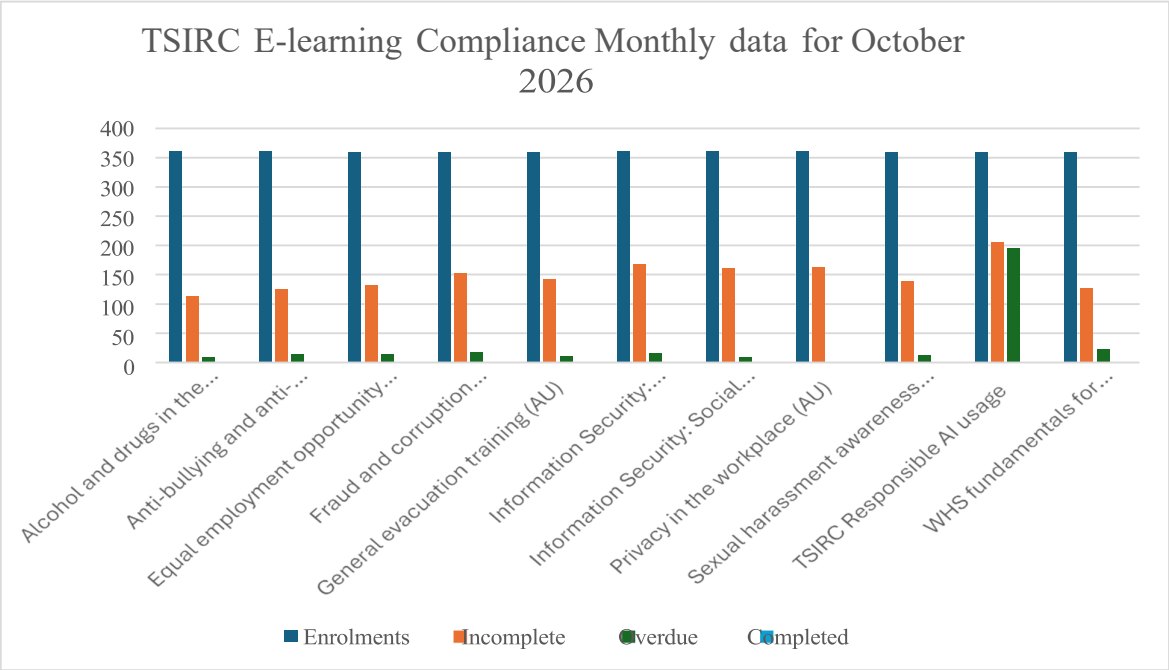
Key Observations

- Hazard and safety event reporting rates remain below targeted expectations.
- Near miss reporting needs improvement.
- Opportunities for early intervention needs improvement for hazard reporting.

Organisational Development

- All departments' enrolment data are accurate as of 31 October 2026.
- Continued internal administration and monitoring of the Tribal Habits Learning Management System (LMS).

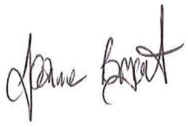
The following data represents Whole Organisation for the month of October 2026



Learning and Development

- Learning and Development Intranet page is due to be published in November.
- Funding obtained for First Start 2026-2027 initiative x 1 apprentice in Engineering and 1 x trainee in Community Services.
- Mango, Psychosocial Hazards and Bullying and Harassment training completed at St Pauls, Kubin and Badu.
- Two places for engineering staff to complete the Certificate III in Water Industry Operations.
- Information on a Public Speaking & Presentation Mastery pilot workshop being delivered.
- Environmental Engineer attended the LGAQ for the Qcoast2100 10th Knowledge and Forum in Cairns late October.
- A number of Engineering Services staff have completed the online Basic Bushfire Awareness training offered by the Queensland Fire Department.
- 14 staff to complete Criminal History Checks.
- Childcare staff to complete CPR.

Recommended:



Joanne Bryant
Acting Executive Director Corporate Services

Approved:



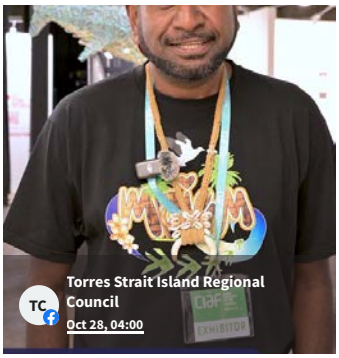
James William
Chief Executive Officer

ATTACHMENTS: Social media and website traffic performance monitoring reports

Performance Monthly Highlights

Comparison between Oct 01 - Oct 31, 2026 and Sep 01 - Sep 30, 2026

Top posts > Likes and reactions



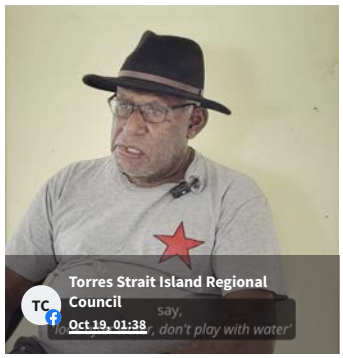
Internationally recognised artist Jimi K Thaiday, from Erub, won this year's CIAF Innovation Award for his powerful ghost net weaving exhibition. Through his art, Jimi transforms discarded fishing nets into striking works that reveal a much darker reality: the devastating impact of ghost nets on our islands, marine wildlife and environment, polluting both our seas and our land. Behind the beauty of each piece lies an important message about the need to protect our Country. Jimi calls for a return to traditional practices and a stronger commitment to conservation, particularly as climate change continues to reshape our region. His work reminds us that art can do more than inspire. It can challenge us to look deeper, reconnect with our traditions and take action to

356 likes and reactions



Have you subscribed to Strait Talk yet? The next issue is coming out very soon! Subscribe now and get community news straight to your inbox: 👉 https://tsirc.qld.gov.au #TSIRC #TorresStrait #ToressStraitIslands #TorresStraitIslander #TorresStraitNews

338 likes and reactions



💧 WARRABER COMMUNITY: BOOK AND VIDEO LAUNCH EVENT Come along to celebrate Warraber's stories and the importance of protecting water. The co-designed book and video feature Warraber Elders sharing their stories and knowledge about water preservation. 📅 Wednesday, 21 October ⏰ 11.30 am – 1.30 pm 📍 Warraber Community Hall 📚 Free books and a free BBQ! The event will be presented by Dr Melissa Jackson and Professor Cara Beal, from Griffith University. They are leading the iKnow weKnow project, which aims to co-design resilient toolboxes with Indigenous communities to ensure water and energy security. Read more information about the project: https://www.griffith.edu.au/research/sciences/ins

115 likes and reactions

Posts

24
posts

↗ 33.3% from 18

Post engagement rate

9.84%
engagement rate

↘ 19.4% from 12.2%

Page followers

14,287
followers

↗ 1.2% from 14,118

Page engagement rate

5.29%
engagement rate

↘ 5.5% from 5.6%

Post likes and reactions

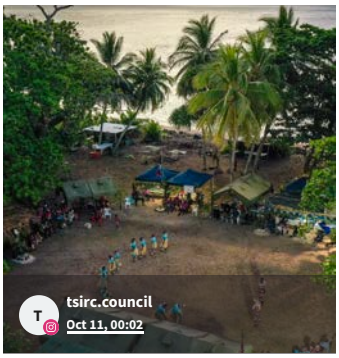
1,296
reactions

↗ 15.4% from 1,123

Posts table > Date

DATE	MESSAGE		REACTI...	COMME...	SHARES	CLICKS	VIEWS	UNIQUE ...	ENGAGE...	% ENGAGE...
Torres Strait Island Regional Council Oct 30, 01:00		As we move through the bushfire season, El Niño conditions are continuing this spring. Hotter and drier conditions can increase the risk of bushfire…	0	0	1	8	363	211	9	4.27%
Torres Strait Island Regional Council Oct 29, 01:30		👧🏾👦🏾 Teaching kids to save water = a stronger future! Make it fun! 🎉 Try: 🚿 4-minute shower timer challenges 🌿 Growing plants with collect…	3	0	1	7	446	264	11	4.17%
Torres Strait Island Regional Council Oct 28, 04:00		Internationally recognised artist Jimi K Thaiday, from Erub, won this year's CIAF Innovation Award for his powerful ghost net weaving exhibition.…	356	23	48	320	8,283	6,832	747	10.93%
Torres Strait Island Regional Council Oct 27, 00:40		Did you know? Mosquitoes can go from egg to adult in just 10 days! 🦟 To break the breeding cycle and keep your home mozzie-free, make…	3	0	2	9	646	379	14	3.69%
Torres Strait Island Regional Council Oct 26, 00:00		**Safe and Healthy Stoves** 🔥 Keep Your Stove Safe & Your Kitchen Healthy! 🔧🍳 Your stove is the heart of your home — it's where meals are made and families come…	0	0	0	10	608	480	10	2.08%
Torres Strait Island Regional Council Oct 23, 01:45		Are you eligible for a TSIRC grant? TSIRC offers four different grants to support community members and organisations. 👉🏽 Community…	4	0	3	28	2,205	1,175	35	2.98%
Torres Strait Island Regional Council Oct 22, 00:15		🌱 Love your garden? The best time to water your plants is early morning or late afternoon – NOT in the middle of the day! ☀️ Watering when the su…	1	0	1	2	475	244	4	1.64%
Torres Strait Island Regional Council Oct 20, 00:58		Great to see Diabetes Yarning Sessions taking place in Warraber, Mabuiag and Dauan! 💪🏽 The sessions brought community members together…	56	3	6	626	5,970	2,866	691	24.11%
Torres Strait Island Regional Council Oct 19, 01:38		💧 WARRABER COMMUNITY: BOOK AND VIDEO LAUNCH EVENT Come along to celebrate Warraber's stories and the importance of…	115	6	19	178	5,387	3,859	318	8.24%
Torres Strait Island Regional Council Oct 19, 00:28		🌟 **WE ARE HIRING**! 🌟 We have new opportunities available: 📌 **Housing Officer** - Full-time, fixed term Base: Badu 📌 **Housing**…	20	3	14	552	12,503	7,244	589	8.13%
Torres Strait Island		And that's a wrap! Councillors spent the last day of								

Top posts > Likes



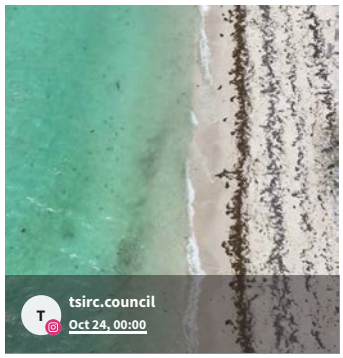
Can you guess the island? 🏝️ Drop your answer in the comments! 👇 #TSIRC #TorresStrait #TorresStraitIslander #ZenadthKes

4,588 reach



Great to see Diabetes Yarning Sessions taking place in Warraber, Mabuiag and Dauan! 💪🏾 The sessions brought community members together in a relaxed, culturally appropriate space to yarn about diabetes, healthy lifestyles and practical ways to reduce the risk of chronic disease. People focused on building knowledge and confidence through open discussion and sharing practical health information. It also gave community members a space to ask questions and learn more about healthy habits. The visits also strengthened the connections between local staff, health services and Diabetes Australia. And they supported our Healthy Lifestyle Officers (HLOs) workers to continue sharing key health messages. The Diabetes Yarning Sessions were delivered in

2,616 reach



Can you guess the island? 🏝️ Drop your answer in the comments! 👇 #TSIRC #TorresStrait #TorresStraitIslander #ZenadthKes

2,193 reach

Posts

28
posts

↘ 22.2% from 36

Post engagement rate

7.26%
engagement rate

↗ 9.9% from 6.61%

Followers

1,596
followers

↗ 2.9% from 1,551

Profile reach

18,543
people

↘ 6.7% from 19,867

Page engagement rate

6.76%
engagement rate

↗ 5.6% from 6.4%

Post likes

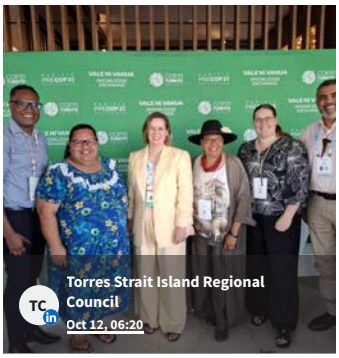
1,256
likes

↘ 2.4% from 1,287

Posts table > Date

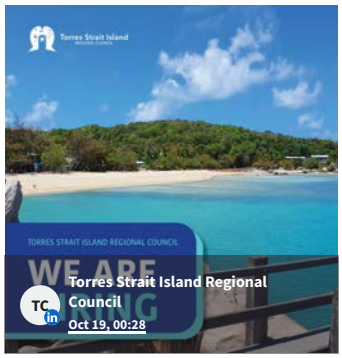
DATE	MESSAGE		COLLABORAT...	LIKES	COMME...	SHARES	SAVES	VIEWS	REACH	ENGAG...	ENGAG...
tsirc.council Oct 28, 05:24		(No description)	None	0	0	0	0	190	189	0	0%
tsirc.council Oct 28, 04:03		Internationally recognised artist Jimi K Thaiday (@ jagocre8s), from Erub, won this year's CIAF…		143	5	82	5	2,241	1,412	250	17.71%
tsirc.council Oct 26, 00:00		🔥 Keep Your Stove Safe & Your Kitchen Healthy! 🔧🍳 Your stove is the heart of your home — it's…	None	12	0	1	1	661	430	14	3.26%
tsirc.council Oct 24, 00:00		Can you guess the island? 🏝️ Drop your answer in the comments! 👇 #TSIRC #TorresStrait…	None	161	7	24	10	3,366	2,193	223	10.17%
tsirc.council Oct 20, 00:59		Great to see Diabetes Yarning Sessions taking place in Warraber, Mabuiag and Dauan! 💪🏾 The…		119	0	30	3	6,083	2,616	158	6.04%
tsirc.council Oct 19, 23:21		(No description)	None	0	0	0	0	118	113	0	0%
tsirc.council Oct 19, 23:19		(No description)	None	0	0	0	0	127	123	0	0%
tsirc.council Oct 19, 01:45		WARRABER COMMUNITY: BOOK AND VIDEO LAUNCH EVENT 📅 Wednesday, 21 October ⏰ 11.30…	None	0	0	0	0	140	139	0	0%
tsirc.council Oct 19, 01:39		💧 WARRABER COMMUNITY: BOOK AND VIDEO LAUNCH EVENT Come along to celebrate Warraber's…	None	169	0	9	5	3,692	2,155	222	10.3%
tsirc.council Oct 16, 05:59		(No description)	None	0	0	0	0	132	131	0	0%
tsirc.council		And that's a wrap! Councillors									

Top posts



TSIRC attends pivotal Fiji Pre-COP31 meeting In the lead up to the United Nations COP31 Türkiye this year in Antalya, Türkiye, TSIRC attended the pre-COP31 (COP31 Australia-Pacific) climate summit in Fiji. Deputy Mayor Ranetta Wosomo and Executive Director Dawson Sailor attended the event on behalf of Council. Deputy Mayor Wosomo and ED Dawson Sailor also co-presented with our climate change strategic partners, Mirabou Energy on Indigenous-led clean energy projects. We'd like to shout out the Department of Climate Change, Energy, the Environment and Water (DCCEEW) who sponsored Councillors to attend and helped with coordination on the ground in Fiji. During the week they listened to speakers discuss topics covering • Access to

1,545 impressions



🌟 **WE ARE HIRING**! 🌟 We have new opportunities available: 📌 **Housing Officer** - Full-time, fixed term Base: Badu 📌 **Housing Officer** - Part-time, permanent Base: Mer 📌 **Casual Engineering Officers** - Immediate start Base: 1x Saibai, 1x Mabuiag, 2x Kubin, 2x St Pauls, 1x Erub, 2x Mer 📌 **Desktop and Systems Administrator** - Full-time, fixed term Base: Cairns 📌**Multi Skilled Administration Officer** - Part-time, permanent Base: 1x Dauan, 1x Poruma 📌 **Council Cleaner** - Part-time, permanent Base: Dauan Please submit a cover letter and updated resume addressing the core capabilities, skills and experience listed in the position description. 👉 **Apply now** https://lnkd.in/eY3NZ2a For more

1,365 impressions



Councillors continue their workshop week in Cairns. Today's highlights included a presentation by Mirabou Energy, our strategic partner in building climate resilience in the Torres Strait. Discussions covered funding opportunities for renewable and new energy projects across our region. Councillors also discussed ongoing blue security challenges with the Queensland Police Service and other agencies. Our proximity to an international border means maritime security remains a forever priority for Council. Tomorrow, TSIRC leaders will undertake mandatory Local Government training and meet with regional leaders and organisations, including the Torres Strait Regional Authority (TSRA) and Torres Cape Indigenous Council Alliance (TCICA). #TSIRC

870 impressions

Posts

8
posts

↗ 14.3% from 7

Post engagement rate

39.62%
engagement rate

↗ 40.7% from 28.16%

Followers

3,330
followers

↗ 2.1% from 3,262

Page reach

3,811
connections

↘ 1% from 3,848

Page engagement rate

34.68%
engagement rate

↗ 37.9% from 25.15%

Post reactions

226
reactions

↘ 10.7% from 253

Posts table > Date

DATE	MESSAGE	REACTI...	COMME...	SHARES	CLICKS	IMPRES...	REACH	ENGAGE...	% ENGAGE...
Torres Strait Island Regional Council Oct 20, 00:59	 Great to see Diabetes Yarning Sessions taking place in Warraber, Mabuiag and Dauan! 💪 The sessions brought community members together…	26	0	0	191	511	318	217	42.47%
Torres Strait Island Regional Council Oct 19, 00:28	 🌟 **WE ARE HIRING**! 🌟 We have new opportunities available: 📌 **Housing Officer** - Full-time, fixed term Base: Badu 📌 **Housing**…	15	0	2	37	1,365	919	54	3.96%
Torres Strait Island Regional Council Oct 16, 05:52	 And that's a wrap! Councillors spent the last day of workshop listening to and discussing plans for future economic development and capital work…	20	1	0	251	509	348	272	53.44%
Torres Strait Island Regional Council Oct 14, 06:19	 Councillors continue their workshop week in Cairns. Today's highlights included a presentation by Mirabou Energy, our strategic partner in…	34	0	0	856	870	553	890	102.3%
Torres Strait Island Regional Council Oct 13, 05:20	 October workshop spotlights next year's budget and the role of advocacy TSIRC councillors have descended on the Novotel in Cairns for a week o…	24	0	1	620	703	419	645	91.75%
Torres Strait Island Regional Council Oct 12, 23:50	 TSIRC identifies 75 potential pathways for economic development across the outer islands. Council is making steady progress on phase two…	29	0	0	28	782	527	57	7.29%
Torres Strait Island Regional Council Oct 12, 06:20	 TSIRC attends pivotal Fiji Pre-COP31 meeting In the lead up to the United Nations COP31 Türkiye this year in Antalya, Türkiye, TSIRC attended the…	63	1	1	82	1,545	920	147	9.51%
Torres Strait Island Regional Council Oct 07, 00:45	 Have you subscribed to Strait Talk yet? The next issue is coming out very soon! Subscribe now and get community news straight to your inbox: 👉 …	15	0	0	15	482	334	30	6.22%

New followers across all platforms

349

new followers

23.3% from 283

Report sources

Analytics

LinkedIn Pages

Missing option

Facebook Pages

Missing option

Instagram Business

tsirc.council

Extra notes

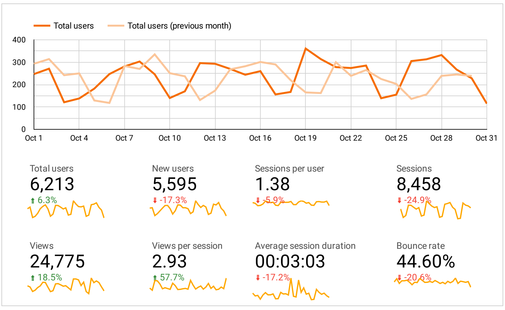
All tiles marked with ◈ might contain aggregated values across networks. To see the breakdown, head into Hootsuite and use compare by social network. You can customize these metric tiles in Hootsuite to see how each network contributed to the total.

Analytics

Digital Performance Dashboard

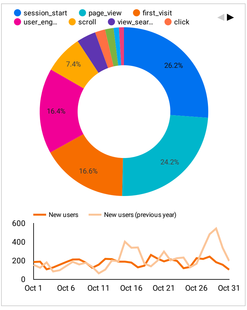
Oct 1, 2026 - Oct 31, 2026

Audience details



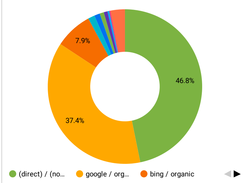
Total users	New users	Sessions per user	Sessions
6,213	5,595	1.38	8,458
↑ 6.3%	↓ 17.3%	↓ 6.9%	↓ 24.9%

Views	Views per session	Average session duration	Bounce rate
24,775	2.93	00:03:03	44.60%
↑ 18.5%	↑ 57.7%	↓ -17.2%	↓ -20.4%



User acquisition and behaviour

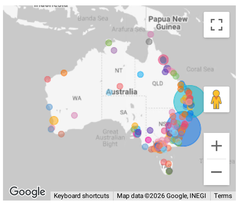
Traffic sources



	Session sou...	Users	Views
1.	(direct) / (none)	2,933	14,444
2.	google / organ...	2,346	7,171
3.	bing / organic	492	1,926
4.	facebook.com ...	88	143
5.	chatgpt.com / ...	73	195
6.	lm.facebook.c...	55	111
7.	(not set)	49	31

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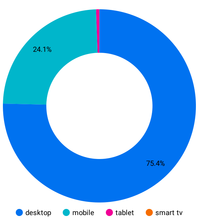
Location breakdown



	Town/City	Users	Views
1.	Sydney	1,678	12,596
2.	Brisbane	1,528	5,231
3.	(not set)	470	637
4.	Melbourne	396	1,093
5.	Cairns	236	1,479
6.	Singapore	177	180
7.	Ashburn	160	220

1 - 10 / 654

Device breakdown



	Device cate...	Users	New users
1.	desktop	4,689	4,217
2.	mobile	1,458	1,347
3.	tablet	30	29
4.	smart tv	2	2

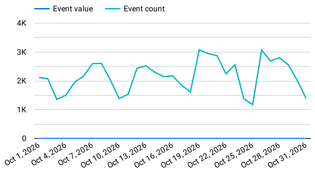
1 - 4 / 4

Visited pages (vs previous period)

	Page title	Vie...	% Δ	Average session dur...	% Δ	Bounce rate	% Δ
1.	Torres Strait Island Regional Council | An autonomous, prosperous and sustainable communi...	2,296	4.7%	00:01:28	43.3%	29.13%	-17.1%
2.	Documents | Torres Strait Island Regional Council	1,480	5.3%	00:00:23	36.9%	5.62%	55.8%
3.	Our Region | Torres Strait Island Regional Council	524	8.5%	00:02:10	-17.3%	40.56%	22.2%
4.	Community Entry Form | Torres Strait Island Regional Council	467	22.6%	00:04:20	-6.5%	42.46%	34.2%
5.	Work With Us | Torres Strait Island Regional Council	465	35.6%	00:05:04	67.0%	31.57%	23.6%
6.	Contact Us | Torres Strait Island Regional Council	459	8.8%	00:03:09	51.9%	32.78%	-8.8%
7.	Page not found | Torres Strait Island Regional Council	446	6.4%	00:00:18	111.6%	81.07%	2.3%
8.	Locations Archive | Torres Strait Island Regional Council	435	-2.5%	00:01:47	21.3%	22.64%	-9.2%
9.	Travel to Community | Torres Strait Island Regional Council	354	-10.8%	00:02:40	82.1%	18.47%	-12.3%
10.	Mer | Torres Strait Island Regional Council	230	-19.3%	00:01:57	-31.2%	44.92%	28.3%
11.	Trustee and Ordinary Council Meeting - 22 September 2026 | Torres Strait Island Regional Cou...	230	191.1%	00:00:29	-41.7%	0.44%	-
12.	Councillors | Torres Strait Island Regional Council	228	39.0%	00:01:30	7.1%	20.18%	-4.5%
13.	Saibai | Torres Strait Island Regional Council	219	-18.6%	00:01:17	-37.8%	40.19%	-6.2%
14.	Trustee and Ordinary Council Meeting - 19 August 2026 | Torres Strait Island Regional Council	208	4.0%	00:00:13	-54.5%	0%	-100.0%
15.	Boigu | Torres Strait Island Regional Council	187	27.2%	00:04:20	161.8%	36.36%	-7.8%
16.	Badu | Torres Strait Island Regional Council	186	29.2%	00:02:17	19.3%	31.67%	-3.7%
17.	Torres Strait Islander flag | Torres Strait Island Regional Council	178	10.6%	00:01:44	-50.0%	47.37%	0.7%
18.	Corporate Structure | Torres Strait Island Regional Council	170	4.3%	00:02:24	9.3%	29.09%	7.8%
19.	Erub | Torres Strait Island Regional Council	149	-29.0%	00:01:51	-31.4%	41.06%	44.8%
20.	Meetings | Torres Strait Island Regional Council	148	7.2%	00:00:46	-10.4%	24.03%	0.9%

1 - 20 / 801

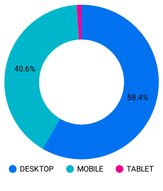
Event breakdown



	Event name	Event count	Users
1.	session_start	8,601	6,177
2.	page_view	24,775	6,168
3.	first_visit	5,595	5,514
4.	user_engagement	20,828	4,153
5.	scroll	3,060	2,169
6.	view_search_results	1,477	1,094
7.	click	811	486
8.	file_download	913	390
9.	form_start	552	276
10.	form_submit	529	261

1 - 10 / 10

Google Search



	Query	Url Clicks	Impressi...	Average Po...	URL CTR
1.	saibai island	31	55,121	3.21	0.06%
2.	boigu island	48	47,604	1.58	0.1%
3.	erub	1	42,555	5.11	+0%
4.	mer	7	30,948	6.4	0.02%
5.	torres strait islander	16	14,138	5.25	0.11%
6.	torres strait islander flag	7	10,585	1.43	0.07%
7.	torres strait	7	9,071	9.55	0.08%
8.	badu island	24	7,448	5.23	0.32%
9.	torres strait islands	37	2,636	4.3	1.4%
1...	torres strait islanders	4	2,140	7.23	0.19%
1...	tsirc	222	2,059	1.35	10.78%
1...	saibai	16	1,501	6.19	1.07%
1...	torres strait island	5	1,500	5.24	0.33%
1...	torres strait flag	0	1,440	4.6	0%
1...	torres strait island regional co...	146	1,434	1.47	10.18%
1...	ugar	5	1,248	5.73	0.4%
1...	murray island	10	969	5.01	1.03%

1 - 20 / 6960

Newsroom content traffic

	Page title	Sess...	% Δ	Average session dur...	% Δ	Bounce ra...	% Δ
1.	Events | Torres Strait Island Regional Council	76	33.3%	00:01:29	76.7%	27.63%	75.0%
2.	News | Torres Strait Island Regional Council	67	21.8%	00:00:16	-71.0%	58.21%	28.1%
3.	Masig - Expressions Of Interest for leases | Torres Strait Island Regional Council	60	233.3%	00:02:20	171.7%	35%	-10.0%
4.	Page not found | Torres Strait Island Regional Council	60	15.4%	00:00:00	-9.5%	95%	-1.2%
5.	Newsroom | Torres Strait Island Regional Council	46	-2.1%	00:00:31	-38.4%	32.61%	17.9%
6.	Turning community ideas into economic opportunities | Torres Strait Island Regional Council	43	-	00:01:03	-	37.21%	-
7.	News and Events | Torres Strait Island Regional Council	40	25.0%	00:00:24	-25.4%	47.5%	-39.2%
8.	More than 564 million litres of water saved through leak detection | Torres Strait Island Regional C...	25	-41.9%	00:00:35	-26.5%	56%	41.6%
9.	Updated Strategic Investment Plan Adopted | Torres Strait Island Regional Council	24	-20.0%	00:00:30	-30.7%	50%	36.4%
10.	Council Welcomes $77 Million Funding Boost | Torres Strait Island Regional Council	19	-20.8%	00:02:44	-19.0%	42.11%	-36.8%
11.	Media Centre | Torres Strait Island Regional Council	17	30.8%	00:02:44	4,173.2%...	58.82%	-23.5%
12.	New Modular Homes for Torres Strait | Torres Strait Island Regional Council	15	0.0%	00:00:56	-51.0%	20%	200.0%
13.	New Vehicles and Machinery to Support Local Teams | Torres Strait Island Regional Council	15	-25.0%	00:00:14	-0.4%	66.67%	33.3%
14.	Community | Torres Strait Island Regional Council	13	160.0%	00:00:21	122.5%	53.85%	169.2%
15.	Media releases | Torres Strait Island Regional Council	12	20.0%	00:00:06	24.5%	91.67%	14.6%
16.	TSIRC Report Outlines Vision for Island-Owned Economic Futures | Torres Strait Island Regional Cou...	11	-31.3%	00:00:36	-82.5%	36.36%	481.8%
17.	Torres Strait Island Regional Council wraps up 2024 with key milestones | Torres Strait Island Regio...	11	175.0%	00:00:22	40.8%	81.82%	227.3%
18.	Torres Strait leaders welcome Operation BROADSTAFF – call for a 25-year security plan, permanent...	9	-35.7%	00:02:27	324.7%	55.56%	55.6%
19.	TSIRC Builds Local Skills in Compliance and Environmental Health | Torres Strait Island Regional Co...	8	100.0%	00:02:44	205.6%	12.5%	-75.0%
20.	TSIRC Honoured with 2025 Australian Biosecurity Award for Excellence in Biosecurity | Torres Strait ...	8	100.0%	00:01:40	643.0%	62.5%	-

1 - 20 / 77

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
13.4

DIRECTORATE: Engineering Services
***AUTHOR**: Manager Engineering Services*

ENGINEERING OPERATIONS INFORMATION REPORT FOR THE MONTH OF OCTOBER 2026

OFFICER RECOMMENDATION:

That Council notes this report.

EXECUTIVE SUMMARY:

Council's Engineering Services is committed to undertake and deliver a range of operational and maintenance activities which provide high-quality engineering services, public facilities, and amenities, including but not limited to.

- Roads, drainage, and ancillary works.
- Parks, gardens, and reserves
- Water and Wastewater (Sewerage) operations/schemes
- Collection and treatment of solid waste
- Airport facilities
- Marine facilities
- Preparedness and Preparation for disaster events.

Interested Parties/Consultation:

Executive Director Engineering Services, Head of Engineering, Manager Engineering Operations, Manager Water & Environmental Engineering, Manager Capital Works, Divisional Engineering Officers

Background:

Division 1: Boigu

Operations

- Completed drainage works in the community.
- TI Concrete assisted in pushing the Landfill and exposing the green waste area. Contractor also cleared open area infront of the Cemetery.
- Apron upgrade all completed, and ready to use for all airlines.
- Roadside grass maintenance completed throughout community.
- Contractor assisted in Maintaining few dirt Access Roads in the community.

Disaster Management

- Satellite Phone: Successful test completed
- HF Radio: Successful test completed
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

Division 2: Dauan

Operations

- Road works currently in progress to access road to Well 4 and Mau's residents.
- Washed and send tagged out vehicle with assistance from SMC.
- Minor Road repair works completed on few dirt areas to Oval and Cemetery.
- Maintenance works completed on mobile Desalination unit, currently operating to full capacity.
- Repair minor main water leaks in community.

Disaster Management

- Satellite Phone: Test not complete. Sat phone sent to Cairns for servicing, currently awaiting return.
- HF Radio: Not tested
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

Division 3: Saibai

Operations

- Washed and send off tagged out vehicle with assistance from SMC.
- Commence vegetation clearance works on Raising Main line between Water treatment plant and Covered Lagoon.
- 50% Aerodrome fenceline grass maintained.
- Grass maintenance and weed spraying around aerodrome lights completed with gable markers pending completion.
- Landfill maintenance with assistance from TI concrete, contractor redone the access road to Covered Lagoon, side of School road to IBIS, Cemetery and access road to Lot 25A,26A Main Road.

Disaster Management

- Satellite Phone: Successful test completed
- HF Radio: Tested, but no connection. Incoming transmission not received.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

Division 4: Mabuiag

Operations

- Commenced aerodrome line marking, 75% Completed.
- Contractor maintained trees infringing the Road on Map and Bani Road Inter section and Curve of Map Road and drop-down hazardous Coconut tree.
- Contractor remove tree at council office affecting internet access to Eng office at airport waiting shed.
- Compacting works on Landfill, creating more space within the area.
- Sewer pump station maintenance works completed- change of old well pump from pump station 2.
- General maintenance works on Desalination Unit once every week.

Disaster Management

- Satellite Phone: Successful test completed.
- HF Radio: Tested, but no connection.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Met with Divisional Manager.

Division 5: Badu

Operations

- Graded bottom line of Aerodrome fenceline.
- Repair few potholes in community.
- Control and maintain dust at Centre Village.

- Maintenance works at Water Treatment Plant, carried out monthly inhouse E. coli testing for few communities.
- 75% Aerodrome line marking completed.

Disaster Management
- Satellite Phone: Successful test completed.
- HF Radio: Successful test completed.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Yes 6 - 8th October 2026

Division 6: Kubin

Operations
- Tech Officers installed the Mobile Desal unit, now operational.
- Grass cutting around lights, cones and runway strip completed.
- Fixing few water leaks around community.
- Twice weekly garbage collections completed.
- Sewer pump station wash down and filter baskets cleaned.
- Desal maintenance – filter change, backwash, monitoring chlorine dosing pumps.

Disaster Management
- Satellite Phone: Test not completed. Unit sent away for replacement.
- HF Radio: Tested, but no connection.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Yes 8 – 9th October 2026

Division 7: St Pauls

Operations
- Sewer pump stations wash down and filter baskets cleaned.
- Level 4 water restriction in place.
- Desal maintenance – filter change, backwash, monitoring chlorine dosing pumps.
- Clean up around TSIRC compound and Council office.
- Fixing few water leaks around community.

Disaster Management
- Satellite Phone: Test not completed. Unit sent away for servicing, currently awaiting return.
- HF Radio: Successful Test completed
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Yes 9th October 2026

Division 8: Hammond

Operations
- Monthly Boat ramp gurney blasting completed.
- Clearing drains around community.
- Fixed few water leaks in community.
- Grass cutting along roadside edges.
- Trimming overhanging tree branches along roads.
- Grass maintenance at cemetery completed.
- Fire break completed around TSIRC assets.

Disaster Management
- Satellite Phone: Successful test completed.
- HF Radio: Tested, but no connection.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Yes 12 October 2026

Division 9: Iama

Operations
- Pushed all waste at Landfill.

- Monthly Boat ramp gurney blasting completed.
- Painting yellow marking around Apron area at Aerodrome.
- Fixed few water leaks in community.
- Desal maintenance – filter change, backwash, monitoring chlorine dosing pumps.
- Sewer pump stations wash down and filter baskets cleaned.

Disaster Management
- Satellite Phone: Successful test completed
- HF Radio: Successful test completed
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Yes 13 – 14 October 2026

Division 10: Warraber

Operations
- Aerodrome runway line markings painting completed.
- Green waste collections completed using personal vehicles.
- Grass maintenance at all three sewer pump stations completed.
- In house water samples sent and passed.
- Grass maintenance completed at the stadium.
- Desal maintenance – filter change, backwash, monitoring chlorine dosing pumps.
- Sewer pump stations wash down and filter baskets cleaned.

Disaster Management
- Satellite Phone: Successful test completed
- HF Radio: Tested but no connection
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – Yes 14 – 15 October 2026

Division 11: Poruma

Operations
- Road works along the front road towards the airport commenced on the 09/11/26.
- General grass maintenance completed around TSRIC assets.
- Boat ramp sand removal completed on regular basis after each high tide AND BEFORE Seaswift arrival.
- Twice weekly garbage collection.
- Daily water & sewer operations completed.

Disaster Management
- Satellite Phone: Successful test completed.
- HF Radio: Incoming transmission heard only.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

Division 12: Masig

Operations
- Daily water & sewer operations including shutting off & on water due to water restrictions.
- Twice weekly garbage collection.
- RWY line marking painting completed 90%.
- RWY and Aerodrome grass maintenance completed.
- General grass maintenance around community and TSRIC assets.

Disaster Management
- Satellite Phone: Successful test completed
- HF Radio: Tested. Incoming transmission heard. Outgoing transmission not heard.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

Division 13: Ugar

Operations

- Monthly Boat ramp gurney blasting completed 06/11/26
- Daily desal and water operations.
- Twice weekly garbage collections.
- Taylors Tree lopping completed tree lopping jobs at the fuel storage area and council office area.
- Landfill maintenance completed.

Disaster Management

- Satellite Phone: Unit in transit to Ugar. Sent from Cairns 19th Oct 2026
- HF Radio: Unit is blank, inoperable.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

Division 14: Erub

Operations

- RWY paint markings completed 60%.
- Water delivered weekly to the houses near airport.
- Twice weekly garbage collections.
- Daily water & sewer operations completed.
- Attended to emergency water main leak near pump station 1. Repaired and fixed.

Disaster Management

- Satellite Phone: Successful test completed
- HF Radio: Not operational
- Community Disaster Meeting Held – No

Division 15: Mer

Operations

- RWY paint markings completed 70%.
- Twice weekly garbage collections.
- 2x streetlight and 2x airport light installed.
- Airport line marking 80% completed.
- Tipper cleaned and ready to be shipped out.
- Airport maintenance and general duties 80% completed for end of the month inspection.

Disaster Management

- Satellite Phone: Successful test completed.
- HF Radio: Successful test completed.
- Community Disaster Meeting Held – No
- Local Community Disaster Coordinator visit – No

COMPLIANCE / CONSIDERATIONS:

Statutory:	Local Government Act 2009, Disaster Management Act 2003
Budgetary:	Operating Costs as per approved Budget.
Policy:	
Legal:	
Risk:	Our communities are safe, healthy, and active.
Links to Strategic Plans:	Corporate/Operational Plan TSIRC Community Plan (2009-2029)
Masig Statement:	
Standing Committee Consultation:	NIL
Timelines:	

Other Comments:

- Community visits were undertaken to Hammond, Badu, St Paul, Kubin, Iama and Warraber, with a focus on strengthening preparedness in communities that may be more regularly affected by fires. Bushfire awareness activities were also undertaken on Mabuiag, as well as across all other islands visited, to support community awareness and preparedness for bushfire risks. At Iama and Warraber, discussions were broadened to include preparedness for tidal inundation and the monsoon season, supporting early community awareness and readiness.
- Contractor will attend to several communities to complete repairs and services to HR Radio systems.
- 66.7% (12 phones) Confirmed operational and ready for use. 22% (4 phones) Awaiting collection from Austek. 11.1% (2 phones) Not checked for an extended period. Efforts are currently underway to locate the units at TI & Cairns office to confirm their whereabouts and operational status.



Authored:
Amanda Pearce
Manager, Engineering Services



Recommended:
Adeah Kabai
Head of Engineering



Endorsed:
David Baldwin
Executive Director, Engineering Services



Approved:
James William
Chief Executive Officer

Action Officer Contact Details: *Amanda Pearce*
Manager, Engineering Operations.
0436938808
Amanda.Pearce@tsirc.qld.gov.au

ATTACHMENTS:
Attachment 1 – SATPHONE Serviceability Checks
Attachment 2 – HF Radio Serviceability Checks
Attachment 3 - Engineering 2026 On Call Staff Roster

SAT PHONE SERVICEABILTY CHECK

2026

Island Community	SAT Phone Number	January	February	March	April	May	June	July	August	September	October
Boigu	0147 181 217	✓	✓	U/S	U/S	X	✓	✓	U/S	✓	✓
Dauan	0147 181 228	✓	✓	✓	U/S	X	U/S	✓	✓	✓	U/S
Saibai	0147 169 314	✓	✓	✓	✓	✓	✓	✓	✓✓	✓✓	✓
Mabuiag	0147 169 325	✓	✓	X	✓	✓	✓	✓	✓✓	✓✓	✓✓
Badu	0147 181 778	X	✓	U/S	U/S	✓	✓	✓	U/S	U/S	✓
Kubin	0147 181 178	✓	✓	X	✓	X	✓	✓	U/S	U/S	U/S
ST Paul's	0147 169 653	✓	✓	✓	✓	✓	✓	✓	U/S	U/S	U/S
Hammond	0147 181 490	✓	✓	✓	✓	✓	✓	✓	✓	✓✓	✓
Iama	0147 181 295	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Warraber	0147 168 409	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Poruma	0147 180 275	✓	✓	U/S	U/S	U/S	U/S	✓	✓	✓✓	✓
Masig	0147 181 972	✓	✓	✓	✓	✓	✓	✓	✓✓	✓	✓
Ugar	0147 167 527	✓		X	X	X	X	✓	✓	✓	U/S
Erub	0147 168 918	✓	✓	✓	✓	✓	✓	✓	✓	✓✓	✓
Mer	0147 168 220	✓	✓	✓	✓	✓	✓	✓	✓	✓✓	✓
TI Office	0147 168 689	X	X	X	✓	X	X	✓	✓	✓	✓
TI Engineering	0147 183 853	X	X	X	X	X	X	X	X	X	X
Cairns	0147 186 884	X	X	X	X	X	X	X	X	X	X

✓	Indicates succesful test
✓	Tested, but no connection
U/S	Indicated Equipment Issue
X	Indicates test was not completed

Attachment 2
HF Radio Serviceability Checks

HF RADIO SERVICEABILTY CHECK

2026

Island Community	January	February	March	April	May	June	July	August	September	October	November	December
Boigu	✓	✓	✓	✓	U/S	✓	✓	✓	✓	✓		
Dauan	✓	X	✓	✓	X	✓	X	✓	X	✓		
Saibai	✓	X		✓	X	✓	✓	✓	✓	✓		
Mabuiag	✓	✓	✓	✓	U/S	U/S	U/S	U/S	U/S	U/S		
Badu	X	✓	X	X	X	U/S	U/S	U/S	✓	✓		
Kubin	✓	✓	U/S	U/S	U/S	U/S	U/S	U/S	U/S	U/S		
ST Paul's	✓	✓	✓	✓	X	✓	X	X	✓	✓		
Hammond	✓	✓	✓	U/S	U/S	U/S	U/S	U/S	U/S	U/S		
Iama	✓	✓	✓	✓	✓	✓	X	✓	✓	✓		
Warraber	✓	✓	✓	✓	✓	✓	X	U/S	✓	✓		
Poruma	✓	✓	✓	✓	U/S	U/S	X	✓	✓	✓		
Masig	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Ugar	✓	✓	X	X	X	✓	✓	X	U/S	U/S		
Erub	U/S	U/S	U/S	U/S	U/S	U/S	U/S	U/S	U/S	U/S		
Mer	✓	✓	✓	✓	✓	✓	✓	X	✓	✓		

✓	Indicates successful test
✓	Indicates test undertaken - no connection.
U/S	Indicated Equipment Issue
X	Indicates test was not completed
NA	Not HF Radio Available

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
13.5

DIRECTORATE: ***Engineering Services***
AUTHOR*: Manager Water and Environmental Engineering*

ENGINEERING SERVICES – WATER AND WASTEWATER REPORT FOR THE MONTH OF OCTOBER 2026

OFFICER RECOMMENDATION:

That Council resolves to note this report.

EXECUTIVE SUMMARY:

To provide Council with a status update of the water and wastewater scheme operations. This report contains additional details for communities with water security concerns.

Background:

Council is committed to undertake and deliver a range of maintenance, operations and planning activities associated with Council's water and wastewater schemes. This includes but is not limited to:

- Maintaining an adequate and safe potable water supply for the communities, which meets Australian Drinking Water Guidelines and regulatory requirements.
- Effective operation of the water treatment plants, water storage lagoons, reservoirs, water reticulation and associated plant and equipment.
- Effective operation of the wastewater treatment plant, pumping stations, sewerage reticulation and associated plant and equipment.
- Promoting the importance of water conservation to the community and promoting the importance of clean, safe water supply as an essential aspect of community wellbeing.
- Planning for and seeking future funding to ensure the security and reliability of water and wastewater services.
- Undertaking effective preventative and emergency repairs as required to ensure system reliability for both water and wastewater operations.

Interested Parties/Consultation:

- Engineering Staff
- Councillors as appropriate
- Regulators
- Funders

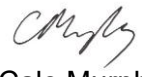
COMPLIANCE / CONSIDERATIONS:

Statutory:	• Water Supply (Safety and Reliability) Act 2008 • Public Health Act 2005

	• Environmental Protection Act 1994
Budgetary:	If an asset is being proposed (expenditure >$10,000) whether there are capital funds available. For Operating costs - If resources are required to be spent whether the operating funds are available.
Risk:	Detail risk management process planned to be undertaken, key identified risks and how these risks are proposed to be managed. Include financial risk, technical risk, reputational risk, legal risk, participation, and completion risk and or political risk.
Links to Strategic Plans:	Corporate Plan 2025-2030: 2.1 Provide safe and reliable drinking water Operational Plan: Objective No. 47 Sustainable Water and Wastewater Management Project.

Other Comments:
Please refer to the Monthly Water and Wastewater Report attached for October 2026.

Author:



Cale Murphy
Senior Water and Wastewater Engineer

Recommended:



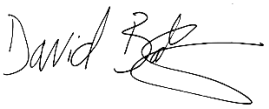
Emma Evans
Manager, Water and Environmental Engineering

Endorsed:



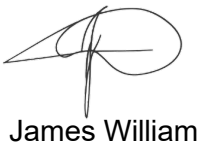
Adeah Kabai
Head of Engineering

Approved:



David Baldwin
Executive Director Engineering Services

Approved:



James William
Chief Executive Officer

ATTACHMENTS:

1. Monthly Water & Wastewater Report

ORDINARY MEETING
18 NOVEMBER 2026

AGENDA ITEM
13.5

DIRECTORATE: ***Engineering Services***
AUTHOR: *Manager Water and Environmental Engineering*

Torres Strait Island
REGIONAL COUNCIL

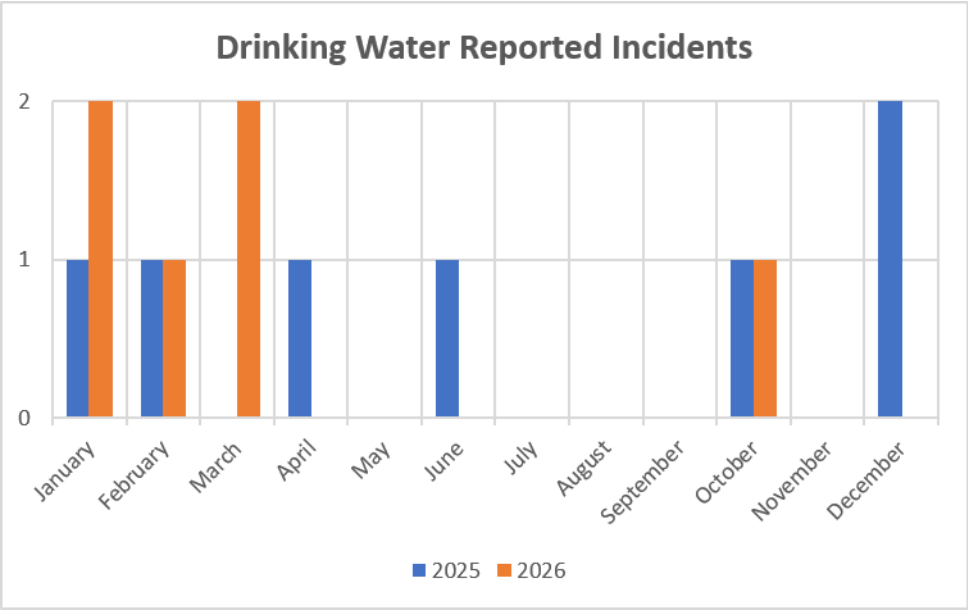
Engineering Services

MONTHLY WATER & WASTEWATER REPORT

October 2026

Author	Reviewer	Revision	Date
Cale Murphy	Emma Evans		11/11/26

Status of Water Alerts



Kubin

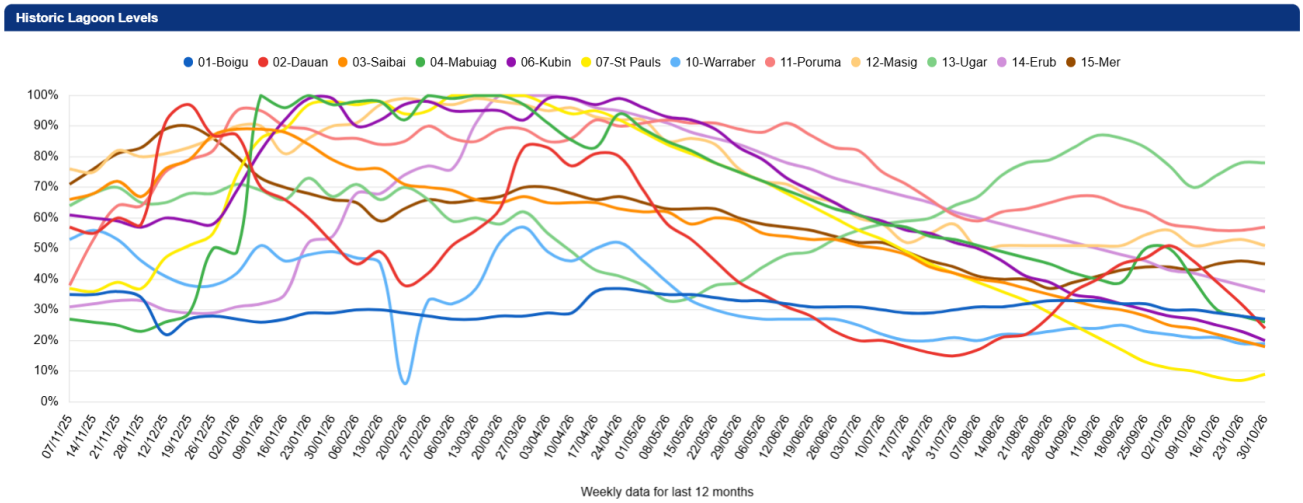
A Boil Water Alert (BWA) was issued on 22nd December 2025, due to equipment failure not allowing continuous dosing of chlorine. On-ground resourcing constraints have delayed lifting the BWA, however this is being progressed.

St Pauls

A Boil Water Alert was issued on 7th October 2026, due to low chlorine resulting from a power outage. This BWA will be lifted on the successful completion of an in-house and Cairns NATA Laboratory E. coli testing.

WATER SECURITY UPDATE

Water restrictions have been implemented in several communities to safeguard the water supply.



Water security information as of Friday 6th November 2026 is summarised below.

Community	No. Months Water Supply remaining	Primary Issue	Work being done to address security
01 – Boigu	6+	Network/property leaks and high groundwater table	Level 3 Water Restrictions
02 – Dauan	2+	Network leaks	Level 4 Water Restrictions **Emergency desalination unit running.**
03 – Saibai	4+	Network/property leaks	Level 4 Water Restrictions **Emergency lagoon now being utilised. Preparing to mobilise desalination unit to Saibai mid-November.**
04 – Mabuiag	3+	Network/property leaks	Level 4 Water Restrictions
05 – Badu	6+ (assumed due to groundwater source)	High consumption, Network/property leaks	Level 3 Water Restrictions
06 – Kubin	2+	Network/property leaks	Level 4 Water Restrictions **Emergency desalination unit running.**
07 – St Pauls	2+	Network/property leaks	Level 4 Water Restrictions **Emergency desalination unit running**.
08 – Hammond	Chlorinated water supplied from TI	Network/property leaks	Level 2 Water Restrictions
09 – Iama	Solely reliant on desalinated water	Network/property leaks	Level 3 Water Restrictions
10 – Warraber	4+	Network/property leaks. Halved lagoon capacity due to contamination event.	Level 3 Water Restrictions

Community	No. Months Water Supply remaining	Primary Issue	Work being done to address security
11 – Poruma	6+	Network/property leaks	Level 2 Water Restrictions
12 – Masig	6+	Network/property leaks	Level 3 Water Restrictions
13 – Ugar	6+	Network/property leaks	Level 2 Water Restrictions
14 – Erub	4+	Network/property leaks	Level 3 Water Restrictions **Emergency desalination unit being prepared.**
15 – Mer	6+	Network/property leaks	Level 3 Water Restrictions

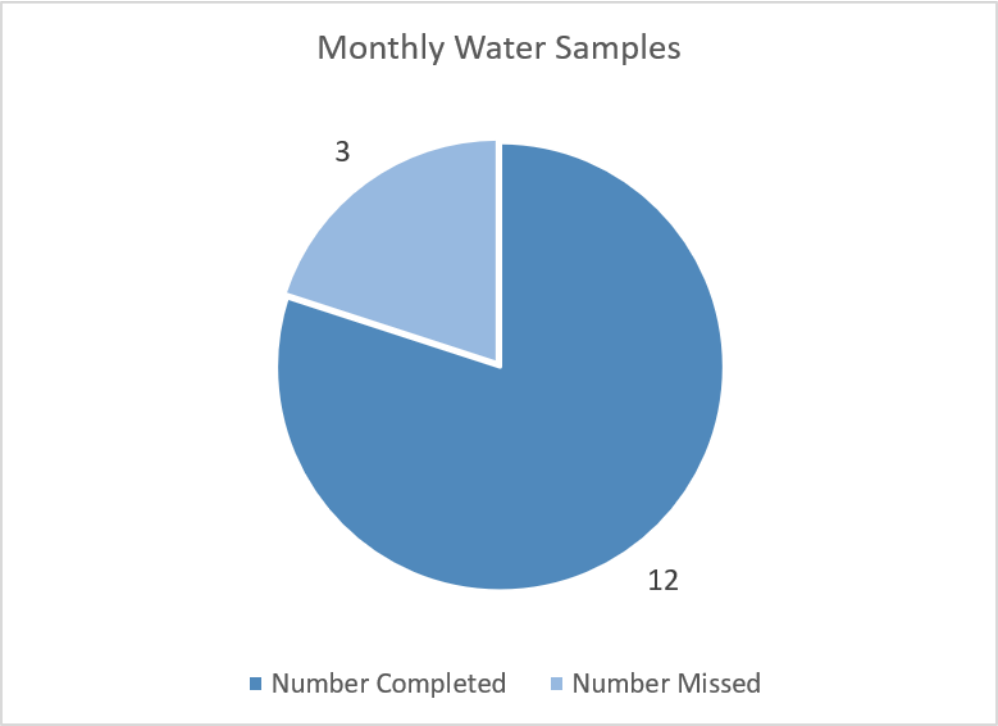
Note: Months of water remaining are calculated on the previous 4 weeks of consumption and production data and does not include potential rainfall. The months of remaining water can change very quickly if a desalination plant is offline for an extended period of time.

WASTEWATER STATUS

Island	Comments
01 – Boigu	• Normal operation • Plant assessment and tank cleaning required to address issues affecting disinfection
02 – Dauan	No Sewage Treatment Plant
03 – Saibai	• Normal operation • Compliant results achieved in July; subsequent results have fallen just short of compliance following minor breakdowns. Further investigation pending
04 – Mabuiag	• Not operational. • Full plant upgrade required, pending funding
05 – Badu	• Normal operation. Repairs required.
06 – Kubin	• Normal operation.
07 – St Pauls	• Normal operation but two lagoons offline due to bushfire damage. • Awaiting repairs of lagoons. Temporary measures put in place to protect from overflows or further damage until repairs made.
08 – Hammond	No Sewage Treatment Plant
09 – Iama	• Normal operation • Equipment replacement and tank cleaning required to improve treatment and disinfection • Planning commenced for replacement of Johnson Screen and Bypass valve • Full plant upgrade required, pending funding
10 – Warraber	• Normal operation • Temporary equipment is supporting treatment while repairs to corroded pipework are arranged.
11 – Poruma	• Not operational. • SPS spill, investigation and remediation underway • Full plant upgrade required, pending funding
12 – Masig	• Electrical and mechanical faults affecting treatment equipment. Repairs are required, with a replacement pump approved and awaiting delivery. • Full plant upgrade required, pending funding
13 – Ugar	No Sewage Treatment Plant
14 – Erub	• Not operational - both biological treatment units are offline, with wastewater currently bypassing these units. • Replacement parts are on island and specialist repair assistance is being sought. Disinfection also requires investigation.
15 – Mer	• Normal operation. • New aeration equipment has been installed and is operating manually. Further equipment replacement, automation works and investigation of disinfection are required.

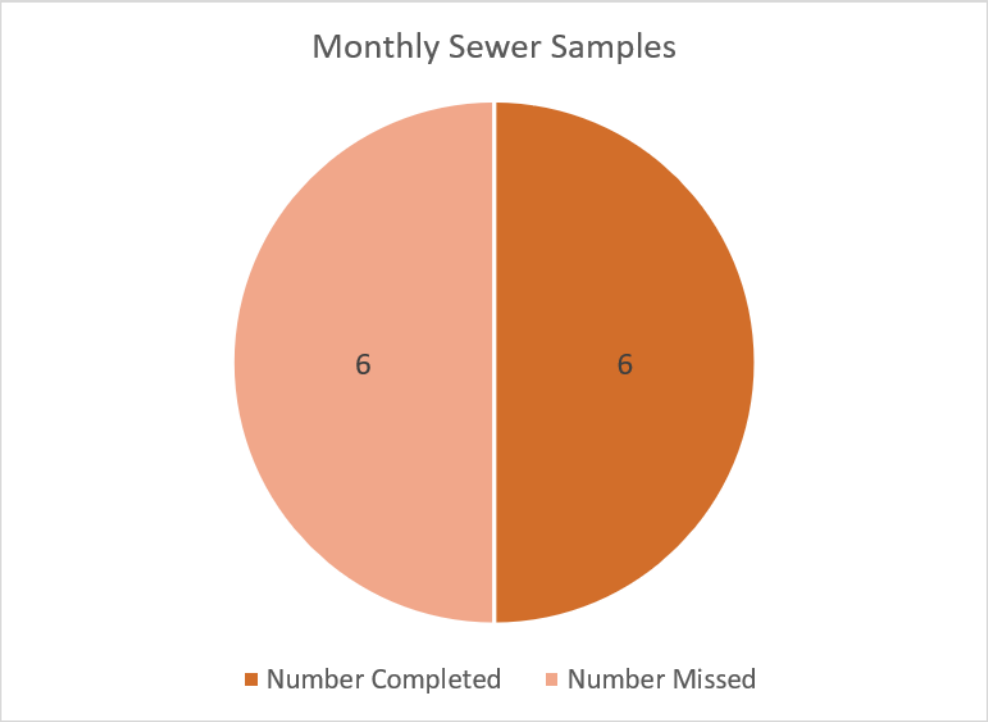
WATER AND WASTEWATER SAMPLING

Water



Monthly water samples for October were collected and analysed from 12 communities with no positive E.coli results.

Sewer



Monthly wastewater samples for October were collected and analysed from 6 communities.