



CARPENTARIA SHIRE
Outback by the Sea®

ANNUAL REPORT

2024 - 2025



Each year, Carpentaria Shire Council produces an annual report as required by the State Government. This report has been prepared in accordance with Chapter 5, Part 3 of the Local Government Regulation 2012. The annual report is an important document by which Council is transparently accountable for its financial and operational performance throughout the year. It contains important information for all stakeholders (residents, Councillors, staff, community groups, other levels of government, developers/investors and other interested parties) on Council's operations, achievements, challenges, culture, purpose and plans for the future. To request a copy of this report, please contact Council or, alternatively, you can download a copy from our website www.carpentaria.qld.gov.au

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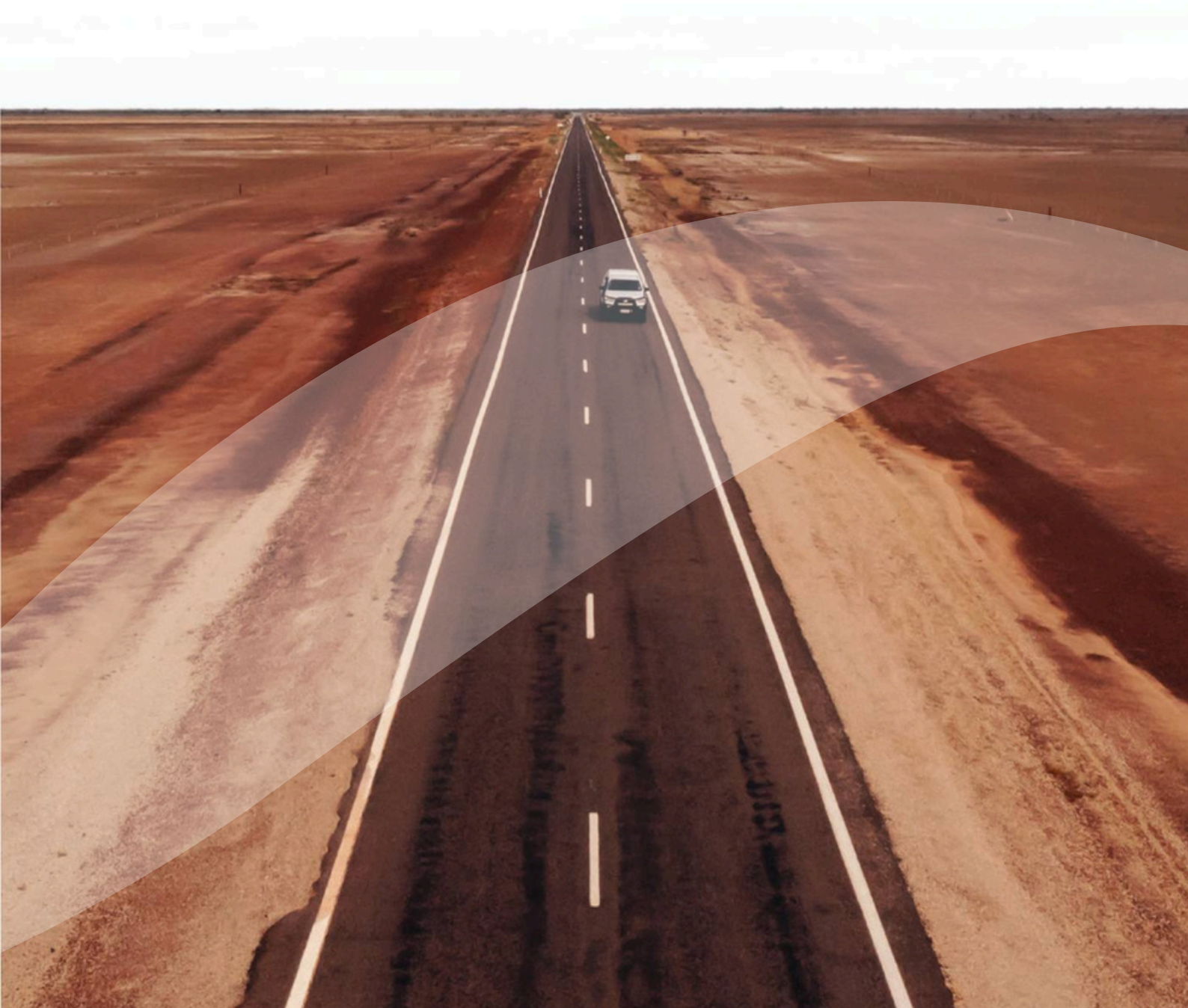
www.facebook.com/CarpentariaShireCouncil



WELCOME TO COUNTRY

Carpentaria Shire is the traditional country of many Indigenous groups and the townships of Normanton and Karumba are the traditional land of the Gkuthaarn, Kukatj and Kurtijar people. Carpentaria Shire Council would like to respectfully acknowledge the traditional owners of the lands and waters that form the region.

Council pays its respect to Elders past, present and emerging and welcomes the ongoing role that Indigenous people play within the Carpentaria community.



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MAYOR'S MESSAGE

As usual I am honoured and privileged to be presenting Carpentaria Shire Council's Annual Report for the last financial year of 2024-2025.

As Mayor I am really pleased to report that the elected members have their heads around the workings of Local Government and the sometimes seemingly unreasonable lengths of time and red tape involved in our decision making reaching fruition. It takes a fair while to realise that times change and along with changing times comes more and more litigation and liability risks, hence the endless repetitive hold ups to what in private enterprise is a simple straight forward task or project. We are still committed to working with our staff in serving the people of the Shire to the best of our ability whilst navigating all the hurdles thrown our way. One of which is the battle to finalise our "Planning Scheme" which has been going on literally for years.

Advocacy is still and always will be the single most important part of a Councillor's role. The ability to have vision and foresight rates up there as well but without advocacy it becomes just a dream. I repeat myself from last year and say again, I am happy to be part of this team who believe in themselves and believe in the Shire, because it sends a positive message to everyone else.

After last year's big fright with the budget, the figures for the end of this financial year are showing our war chest to be in great shape. Admittedly the prepayment of the Financial Assistance Grant has a lot to do with the hefty balance, but full credit has to be given to the engineering staff, consultants and road crews for their efforts in finishing projects and getting acquittals finalised in a timely manner. The finance team needs to be congratulated also.

There has been a lot of capital expenditure again on roadworks this past year with flood damage remaining the largest contributor to employment in the Shire by far. When tied in with Betterment Projects such as the Karumba seawall, groynes, culvert and creek crossing works and sealing projects in partnership with Main Roads there is plenty of work for all our locals.

Unfortunately labour/operator shortages have made things difficult for our contractors and once again we have had to try and work with what we have. This seems to be a nationwide problem that is magnified here by a lack of housing. The housing shortage is a priority for us, and we are constantly looking and comparing to try and find solutions to the problem. I have to say though, it is becoming harder to please the entitled train of thought and be able to define what are acceptable housing standards.

All in all, last year's figures made me feel comfortable that we are back on track to being a sustainable council who take pride in our work standards and presentation of our towns. This is achieved by our residents who are proud of where they come from and our non-local staff, who appreciate this fact.

All the best and stay safe

Jack Bawden
MAYOR

MESSAGE FROM THE CEO

As I reflect on my first 12 months as Chief Executive Officer of Carpentaria Shire Council, I would like to sincerely thank our dedicated Council team for their support and contribution in making our Shire a wonderful place to live, work, and visit.

Over the past year, we have realigned our focus to strengthen local employment and succession planning. We have prioritised filling long-standing vacancies with local talent and have actively engaged with the youth in our community. Today, young people are working across Council in administrative roles, traineeships, and apprenticeships, gaining valuable experience alongside our long-serving team members who are generously sharing their knowledge and expertise. This commitment has created a dynamic and supportive workplace culture that is fostering the next generation of local leaders.

We've continued to enhance the liveability of the region through significant projects such as:

- The School Dam precinct upgrades, including a pump track and bird hides
- The Karumba sea wall and artificial reefs
- The Barnett Park development in Karumba.

The Outback by the Sea Festival grew significantly in 2024, with strong community support allowing us to deliver a full week of celebrations. We showcased the best of our region with local band Split Image, and renowned Australian performers Fanny Lumsden and Shane Howard. This year also saw the introduction of Australia's newest short film festival as part of the event lineup. The community again pulled together at the annual charity ball raising \$22,000 for the Townsville Red Cross Wellbeing Centre.

Alongside Council's ambitious capital works program, our team has remained focused on delivering essential everyday services our community depends on. This includes the maintenance of critical infrastructure and services such as water, sewage and waste.

Key Service Delivery in 2024–2025:

- **1,662.19 kms of local roads** maintained
 - 107.67 km sealed
 - 1,554.52 km unsealed
- **574.52 km of State Road network** maintained on behalf of the Department of Transport and Main Roads
 - 273.02 km unsealed
- **883 ML of drinking water** supplied
- **771 tonnes of waste** processed

Our Communities Team expanded opportunities for engagement across all age groups. We delivered weekday afternoon sessions at the sports centre for youth, hosted over 20 community events, and ran targeted programs during Youth Week and Seniors Week. Notably, we established a partnership with the North Queensland Cowboys to bring the Try for Five program into our schools. Our libraries continued to run the First Five Forever program, sparking a love of reading and storytelling in our youngest residents. Collectively, these efforts resulted in over 10,000 interactions with young people throughout the year.



Council leadership - including the Mayor, Deputy Mayor, and myself - continued to advocate for our region through active participation in key forums including:

- North West Queensland Regional Organisation of Councils (NWQROC),
- Western Queensland Alliance of Councils (WQAC)
- LGAQ Annual Conference and Civic Leaders Forum
- Regional forums, workshops and ministerial meetings.

Our advocacy has focused on:

- Enhancing Council's financial sustainability (noting that 76% of total revenue comes from grants)
- Maintaining and upgrading critical road infrastructure
- Quarry management and permitting
- Improving transport infrastructure – road, sea, and air, including Normanton Airport upgrades
- Promoting a sustainable future for the Port of Karumba, especially linked to critical minerals export
- Expanding housing options
- Addressing postcode-based financing discrimination, which impacts regional business growth
- Strengthening biosecurity through increased staffing
- Ensuring equitable telecommunications and reliable power supply
- Supporting the visitor economy and regional tourism
- Expanding access to senior student and adult education, including better use of the local TAFE

Additionally, we successfully launched a new Visitor Information Guide, now distributed across Visitor Information Centres statewide, helping to promote all that our region has to offer and featured in a joint initiative of the Queensland Government, North West Queensland Regional Organisation of Councils and Regional Development Australia Townsville and North West to promote living and working in North West Qld – “Come for the Opportunity – Stay for the Adventure”.

Community collaboration has also been key in shaping our future. In 2024–2025, we:

- Completed the 2025–2029 Corporate Plan, which will guide Council activities over the next four years
- Finalised the Master Plan for the Normanton Rodeo Grounds and Sports Precinct in preparation for future funding opportunities.

Work also progressed on the development of a new Planning Scheme to replace the existing 2008 version. While the finalisation is pending further flood modelling, we expect to present this important document to Council in early 2026. This scheme will be a critical enabler for future development across the Shire.

We remain grateful for continued financial support from the State and Federal Governments, particularly through programs such as Works for Queensland and the Local Roads and Community Infrastructure (LRCI) Program. These programs have enabled us to deliver many of the projects, which would not have been possible without this vital investment.



MESSAGE FROM THE CEO

Financial Snapshot for 2024–2025:

- Net Operating Surplus: \$7.991m
- Depreciation Expense: \$13.004m
- Capital Works Program (Budgeted): \$38.631m
- Actual Capital Expenditure by Asset Class: \$62.768m

Council started the 2024-2025 period with a budgeted capital works program of \$38.631m. The actual capital expenditure (gross) by asset class was as follows:

Asset Class	Budget \$'000	Actual CAPEX (gross) \$'000
Roads	\$31,547	\$56,678
Plant and Equipment	\$1,507	\$1,432
Sewerage	\$615	\$220
Water	\$2,523	\$402
Other Infrastructure	\$2,082	\$3,392
Buildings	\$357	\$269
Land	\$0	\$375
Total	\$38,631	\$62,768

Capital Works and Financial Summary

For the 2024–2025 budget period, Council's gross capital expenditure totalled **\$62.768 million**, allocated across key project categories as follows:

- **Renewals:** \$2.286m
- **Upgrades:** \$55.223m
- **New Assets:** \$5.259m

A significant portion of this investment - \$56.678 million - was directed towards road infrastructure, with \$42.230 million specifically allocated to the Mitchell River Bridge project, representing one of the largest single investments in the Shire's infrastructure this year.

Additional financial information is contained in the financial statements within this annual report.

Strategic Use of Grant Funding

Grant revenue continues to play a vital role in supporting the delivery of both capital and major operational works. In 2024–2025, grants accounted for 76% of Council's total revenue, underlining their critical importance in enabling key community outcomes.

To enhance our capacity to secure external funding, Council continued its engagement with Peak Services for specialised grant writing support. This service not only assists in the preparation of applications but also provides timely advice on grant opportunities aligned with projects on Council's strategic "wish list".

Acknowledgements

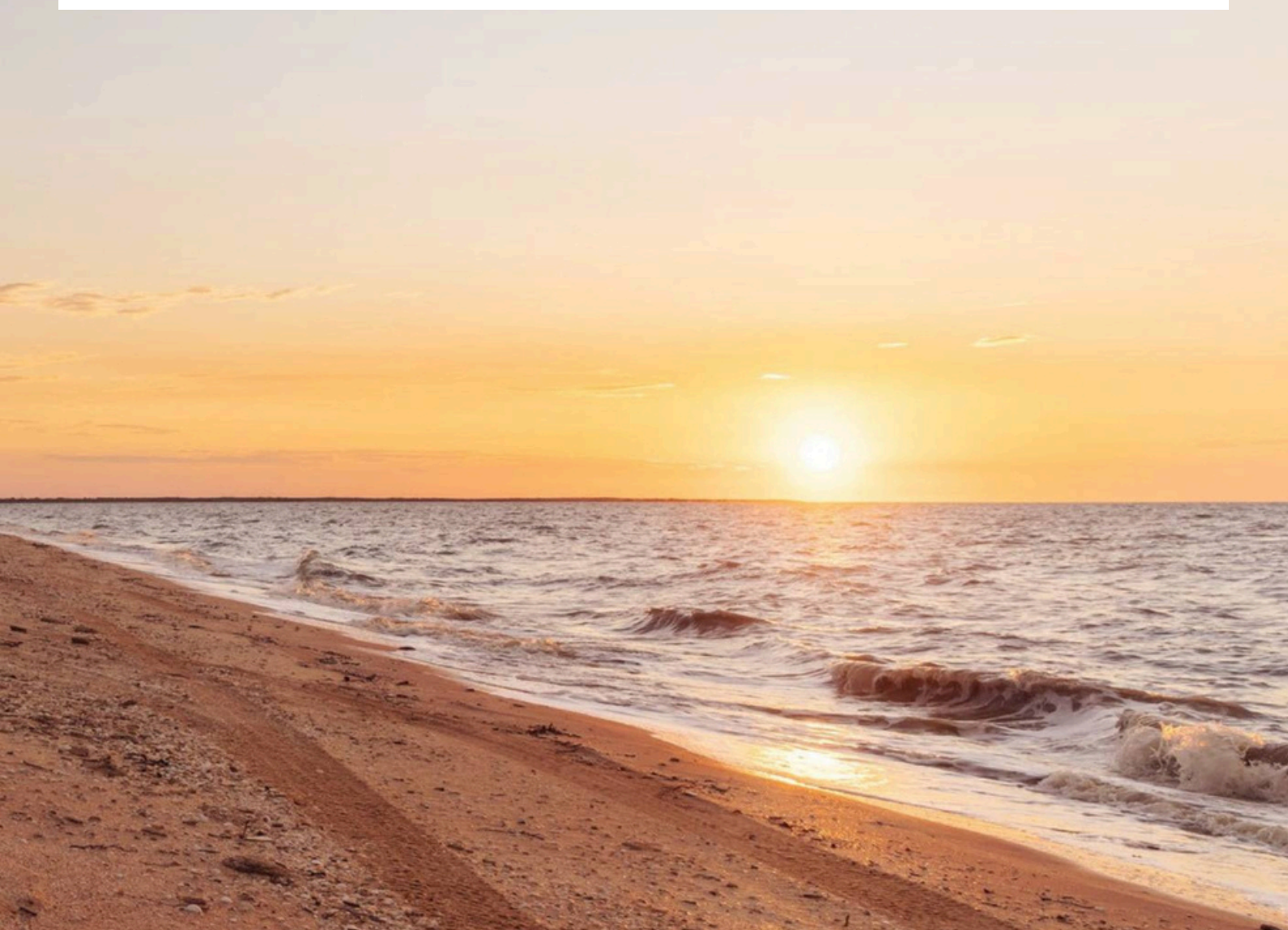
I would like to extend my sincere thanks to the Mayor and Councillors for their continued support throughout the year. The progress we've made is a testament to the strength of our collaboration and shared commitment to serving our community.

I also acknowledge and appreciate the valuable partnerships we have across all levels of government and within the broader community. These relationships have been instrumental in delivering real, tangible outcomes.

Most importantly, I want to thank my Executive Leadership and Senior Management Teams and our dedicated staff. Their professionalism, passion, and hard work are evident in everything they do. Each team member plays a vital role in achieving our goals and making a lasting impact on the lives of our residents. Together, we are building a stronger future for the Carpentaria Shire.

I look forward to another year of progress and continued service on behalf of our ratepayers, residents, and visitors.

Anne Andrews
CHIEF EXECUTIVE OFFICER



SHIRE PROFILE

Carpentaria Shire is located on the Savannah Way in North West Queensland in the south eastern region of the Gulf of Carpentaria. The region is uniquely placed to offer residents and visitors opportunities and experiences in lifestyle, holidays, employment and investment. Carpentaria Shire has a friendly, laid-back lifestyle and is a place where children still ride their bikes down to the river to go fishing . after school without parents having to worry as they would in larger towns and cities.

Carpentaria Shire is the traditional country of many First Nations people and the townships of Normanton and Karumba are the traditional land of the Gkuthaarn, Kukatj and Kurtijar people.

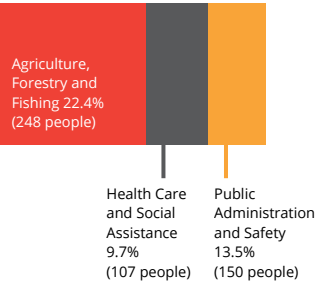
The Shire covers an area of approximately 65,000 square kilometres and has a population of 2,212. The countryside ranges from vast inland plains to mangrove forests, deltas and saltpans along the coastal areas of the Gulf.

Carpentaria Shire has a diverse industry base with agriculture, fishing, mining, tourism and government administration providing the majority of the Shire’s income. Normanton is the region’s government and administrative centre.

Much of the Shire’s commercial activity comes through Karumba, which has an active port based around export of zinc and lead. It also has a substantial fishing industry that targets prawns, barramundi, Spanish mackerel, salmon and mud crabs.

Some statistics on the major industries are:

- Agriculture, Forestry and Fishing (248 people or 22.4%)
- Public Administration and Safety (150 people or 13.5%)
- Health Care and Social Assistance (107 people or 9.7%)



In combination these three industries accounted for 505 employees in total or 45.6% of the local workers. In comparison, Regional Queensland employed 4.1% in Agriculture, Forestry and Fishing; 5.7% in Public Administration and Safety and 16.1% in Health Care and Social Assistance.

The major differences between the jobs held by local workers of the Carpentaria Shire and Regional Queensland were:

- A larger percentage of local workers employed in the field of Agriculture, Forestry and Fishing (22.4% compared to 4.1%)
- A larger percentage of local workers employed in the field of Public Administration and Safety (13.5% compared to 5.7%)
- A smaller percentage of local workers employed in the field of Health Care and Social Assistance (9.7% compared to 16.1%)
- A smaller percentage of local workers employed in the field of Manufacturing (1.5% compared to 6.0%)

The number of local workers in the Carpentaria Shire increased by 196 between 2016/17 and 2022/23.

- Agriculture, Forestry and Fishing (+55 local workers)
- Public Administration and Safety (+33 local workers)
- Transport, Postal and Warehousing (+25 local workers)
- Professional, Scientific and Technical Services (+25 local workers)

The region offers good infrastructure and facilities, with sealed access roads, well-serviced airports, developed freight routes, primary and secondary schools, medical services, recreational and sporting facilities and the standard infrastructure expected in a modern community.

HISTORY

The Carpentaria Divisional Board was constituted on 11 January 1883 and amalgamated with the Shire of Carpentaria in 1903. The Council of the Shire of Carpentaria was constituted in 1903. The Municipality of Normanton was constituted on 6 February 1886, and amalgamated with Shire of Carpentaria in 1910.

POPULATION (2021 Census)

Normanton 1,437 Karumba 487

DISTANCE TO MAJOR CENTRES		
	Normanton	Karumba
Mt Isa	484 km	556 km
Cairns	707 km	779 km
Townsville	938 km	1010 km

ABOUT COUNCIL

OUR VISION

We are unique in Queensland, the only place where the “Outback meets the Sea”. We are the only place in the Gulf where it is possible to drive on a bitumen road to a major port that has ready access to Asian markets. We have a multi-faceted tourism industry. This is the only place where tourists can experience both the Outback and the majesty of sunsets over the Gulf.

We grow our own professionals that meet the needs of the community. Our residents benefit from a vibrant, growing and sustainable circular economy. Sustainable development delivers our community aims and ensures that it is a place where residents can still go down to the river after work and catch a fish. This is a place that our children can grow up still experiencing the safe lifestyle we enjoyed in earlier generations while accessing modern town facilities.

‘Outback by the Sea – It’s a great place to work, live and play.’

OUR MISSION

We work constructively as a team to advocate for the community, deliver quality service, protect our lifestyle and deliver corporate plan outcomes.

OUR VALUES

What governs our behaviour as a Council

Our key values that will govern our behaviour as a Council are:

Strong Leadership

Our community deserves leadership with integrity, unity, and consistency.

Respect and Teamwork

We know that great outcomes for our region are only possible through teamwork.

Good Governance

We need to deliver good governance for our region which is based on honesty, openness, and transparency of local government.

Pride In Our Work – Positive and Professional

We aim to do the best for our community all the time, every time. We are not interested in blame, but we want to find the best solutions to problems.

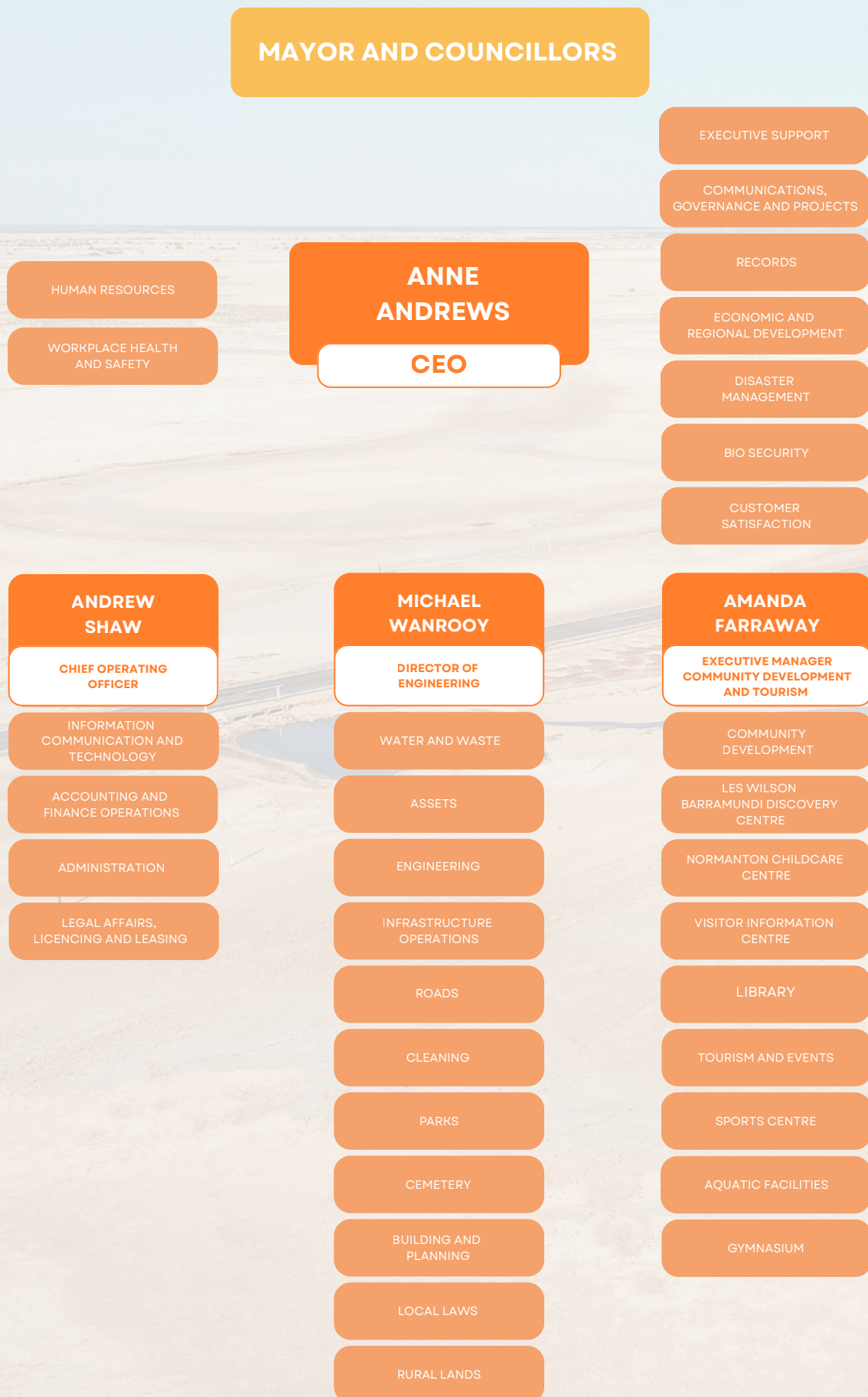
Informed Decision Making

We need to make sure we have the best information when making decisions.

Realistic Goals

We believe in dreaming with our eyes open and focusing on what is available.

ORGANISATIONAL STRUCTURE AND EXECUTIVE LEADERSHIP TEAM



THE COUNCIL

Council operates under the Local Government Act 2009 (the Act), and Councillors are elected to provide leadership and good governance to the Carpentaria Shire.

Our 7 elected members together form the Council. The Mayor and 6 Councillors were elected on 16 March 2024 for a 4-year term.

Council does not have divisions, and therefore the Mayor and Councillors are elected representatives of all residents and ratepayers across the region.

Council has a duty to ensure the system of local government is accountable, effective, efficient and sustainable in accordance with the principles under the Act.

The local government principles are:

- transparent and effective processes, and decision making in the public interest
- sustainable development and management of assets and infrastructure, and delivery of effective services
- democratic representation, social inclusion and meaningful community engagement
- good governance of, and by, local government
- ethical and legal behaviour of councillors and local government employees.

Collectively, the Councillors set the strategic direction for Council, identifying service standards and monitoring performance of the organisation.



Front left to right: Mayor Jack Bawden, Cr Bradley Hawkins (Deputy Mayor), Cr Andrew Murphy, Cr Glenn Smerdon, Cr Cherie Schafer, Cr Johnty O'Brien, Cr Les Henry

ROLE OF COUNCIL

A Councillor must represent the current and future interests of the residents of the local government area. In summary, all Councillors, including the Mayor, are responsible for:

- a. ensuring the local government:
 - i. discharges its responsibilities under this Act
 - ii. achieves its corporate plan
 - iii. complies with all laws that apply to local governments
- b. providing high quality leadership to the local government and the community
- c. participating in Council meetings, policy development, and decision making, for the benefit of the local government area
- d. being accountable to the community for the local government's performance.

Each Councillor participates in the process of formulating, adopting and reviewing our corporate and operational plans. Councillors have regular meetings to make decisions and to discuss local issues.

Councillors focus on the policy directions of the local government area, not the internal day-to-day administration. The Councillors' role is to collectively make decisions that the Chief Executive Officer and employees then implement on behalf of the Council.

ROLE OF MAYOR

The Mayor has the duties of a Councillor with the added responsibility of:

- a. leading and managing meetings of the local government at which the Mayor is the chairperson, including managing the conduct of the participants at the meetings
- b. leading, managing, and providing strategic direction to the Chief Executive Officer in order to achieve the high quality administration of the local government
- c. directing the Chief Executive Officer of the local government under Section 170.
- d. conducting a performance appraisal of the Chief Executive Officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example)
- e. ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister
- f. being a member of each standing committee of the local government
- g. representing the local government at ceremonial or civic functions.

STATUTORY INFORMATION IN RELATION TO COUNCILLORS

In accordance with (Section 186 Local Government Regulation 2012) the following information is presented in the tables below:

(a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year.

(b) the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy; and

(c) the number of local government meetings that each councillor attended during the financial year.

TOTAL REMUNERATION PAID TO COUNCILLORS				
Councillor	Remuneration	Superannuation	Expenses Incurred	Total
Jack Bawden	120,541.00	14,464.85	0	135,005.85
Bradley Hawkins	69,543.00	12,517.46	0	82,060.46
Leslie Henry	60,270.00	7,844.72	0	68,114.72
Andrew Murphy	60,270.00	7,844.72	0	68,114.72
Johnty O'Brien	60,270.00	7,844.72	0	68,114.72
Cherie Schafer	60,270.00	7,844.72	0	68,114.72
Glenn Smerdon	60,270.00	7,844.72	0	68,114.72

Council meetings are held on the third Wednesday and Thursday of each month (subject to alteration in special circumstances). Members of the public are welcome to attend all Council meetings.

During the year Council held 12 General Meetings, as well as other special meeting that Councillors attended.

MEETING ATTENDANCES				
Name	Position	Ordinary Meeting	Special Meeting	Post Election
Jack Bawden	Mayor	11	2	
Bradley Hawkins	Deputy Mayor	12	2	
Leslie Henry	Councillor	8		
Andrew Murphy	Councillor	12	2	
Johnty O'Brien	Councillor	12	2	
Cherie Schafer	Councillor	12	2	
Glenn Smerdon	Councillor	10	2	

Councillor Henry granted Leave of Absence for 21 August 2024 Ordinary Meeting
Resolution No. 0824/001

Councillor Bawden granted Leave of Absence for 18 September 2024 Ordinary Meeting
Resolution No. 0924/001

Councillor Henry granted Leave of Absence for 7 November 2024 Special Meeting
Resolution No. SM1124/001

Councillor Smerdon granted Leave of Absence for 20 November 2024 Ordinary Meeting
Resolution No. 1124/001

Councillor Henry attended the 20 November 2024 Ordinary Meeting via Teams Audio & Visual.

Councillor Henry granted Leave of Absence for 10 December 2024 Ordinary Meeting
Resolution No. 1224/001

Councillor Smerdon granted Leave of Absence for 19 February 2025 Ordinary Meeting
Resolution No. 0225/001

Councillor Henry granted Leave of Absence for 16 April 2025 Ordinary Meeting

Councillor Henry granted Leave of Absence for 18 June 2025 Ordinary Meeting
Resolution No. 0625/001

Councillor Henry granted Leave of Absence for 19 June 2025 Budget Meeting
Resolution No. BM0625/001

COUNCILLOR	FACILITIES PROVIDED
Jack Bawden	Vehicle, Mobile Phone, Microsoft Surface Pro 9
Bradley Hawkins	Microsoft Surface Pro 9
Leslie Henry	Microsoft Surface Pro 9
Andrew Murphy	Microsoft Surface Pro 9
Johnty O'Brien	Microsoft Surface Pro 9
Cherie Schafer	Microsoft Surface Pro 9
Glenn Smerdon	Microsoft Surface Pro 9

COMMUNITY FINANCE REPORT



The Community Financial Report is a plain English summary of Council's Financial Statements. It has been prepared as required by Section 179 of the Local Government Regulation 2012 and is designed to provide an easy to understand summary and analysis of Council's financial results and financial position.

For a more detailed understanding of Council's financial results and financial position, refer to the Financial Statements and accompanying notes included in the Appendices section of this annual report.



FINANCIAL PERFORMANCE

The finances of Carpentaria Shire Council were again very strong at year end, after generating a modest operating surplus during the year.

Council is and will continually be looking at alternative revenue streams to provide the services our community needs and expects.

Key highlights of the financial year include:

- unqualified audit
- low risk sustainability

SIMPLIFIED INCOME STATEMENT		\$'000
Operating revenue		98,167
- less discount and remissions		(581)
- less expenses		(89,283)
- less interest and finance charges		(312)
Surplus/(deficit) from operations		7,991
Add capital income		60,583
Less capital expenses		(39)
Net result for the period		68,535

SIMPLIFIED BALANCE SHEET		\$'000
What we have in the bank		53,107
What we own		394,352
What we are owed		18,587
Our total assets		466,046
What we owe our suppliers and employees		376,074
What we have borrowed		5,332
Our total liabilities		42,320
Net community assets (wealth)		423,726

STATEMENT OF COMPREHENSIVE INCOME

The Statement of Comprehensive Income (often referred to as the Profit and Loss Statement) shows how Council has performed for the past 12-month period. The Income Statement illustrates what we have earned (revenue) and what we have spent (expenses) on maintaining and operating the community services and assets Council provides.

STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position (often referred to as the Balance Sheet) summarises the financial position of Council at the end of the Financial Year. The statement measures what Council owns (assets) and what Council owes (liabilities) at the end of the financial year, with the difference between these two components being the net community wealth (equity) of Council.

OUR OPERATING REVENUE

Council achieved an operating income of \$98m (after discounts and remissions) during the financial year.

OPERATING REVENUE	%	\$'000
Net Rates and Charges	9.3%	9,104
Fees and Charges	0.9%	858
Sales Revenue	23.5%	22,926
Grants & Subsidies	62.3%	60,831
Rental Income	0.6%	608
Interest Received	2.8%	2,712
Other Income	0.6%	547
Total	100.0%	97,586

How we earned our operating revenue

Council endeavours to maximise its revenue from sources other than rates by actively pursuing grants and subsidies and seeking appropriate contributions from the property development sector (where applicable).

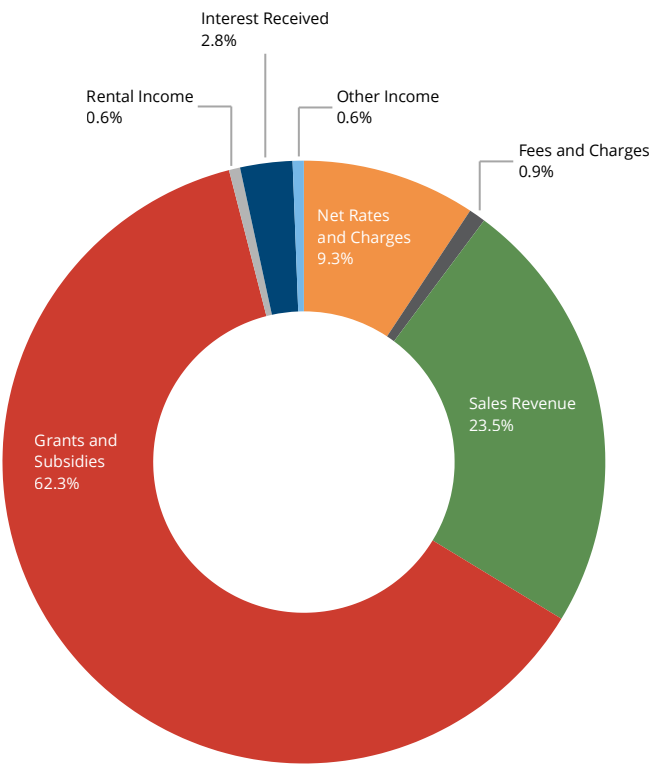
Nearly all of Council’s sales revenue (\$23m) relates to Main Roads maintenance contracts and other recoverable works. Road re-construction resulting directly from flood damage, represents 44.0% of Council’s operating revenue in the financial year and provided an opportunity for Council to utilise its plant and staff across funded operations.

Of the total operating grants and subsidies of \$60.83m, around 70% was related to flood damage restoration works. Council engages consultants to assist with the management of flood damage works, as it is additional to normal operations. Contractors are then engaged to perform most of the reconstruction work.

Fees and charges and utility charges are generally applied on a full cost recovery basis to ensure the user pays for the service they are using as much as possible. These strategies help to minimise the reliance on the general rate to fund Council’s operations.

Interest received during the year was much higher than anticipated, and increased from \$1,555k in 2024 to \$2,712k in 2025.

The increased interest has resulted from more funding for projects where Council receives advance payments.

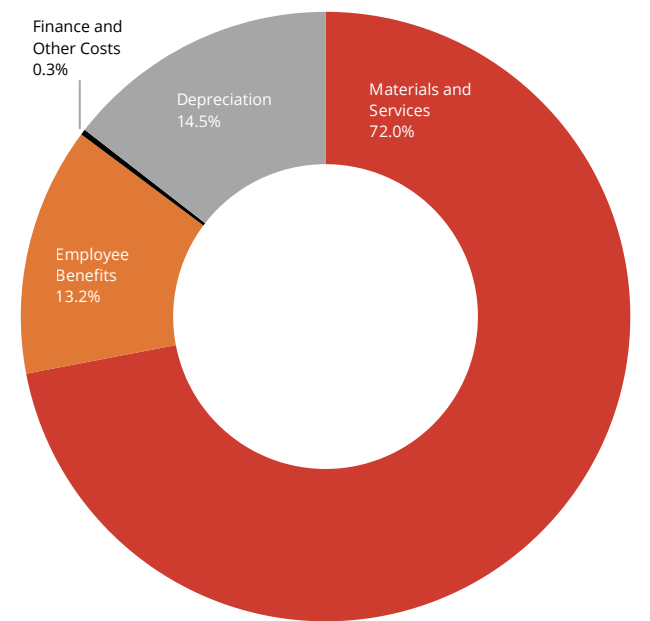


OUR OPERATING EXPENSES

The operating expenses represent the cost to Council of providing services, operating facilities, and maintaining assets.

‘Materials and services’ are the goods and services required for operational and maintenance purposes. These make up almost 72% of Council’s expenses. ‘Employee benefits’ are part of the costs Council incurs in operating and maintaining the services and assets of the region. ‘Depreciation’ represents the true cost of Council’s assets over time. These assets include buildings, roads, stormwater drains, and water and sewerage infrastructure.

OPERATING EXPENSES	%	\$'000
Materials and Services	72.0%	64,468
Employee Benefits	13.2%	11,811
Finance and Other Costs	0.3%	312
Depreciation	14.5%	13,004
Total	100.0%	89,595

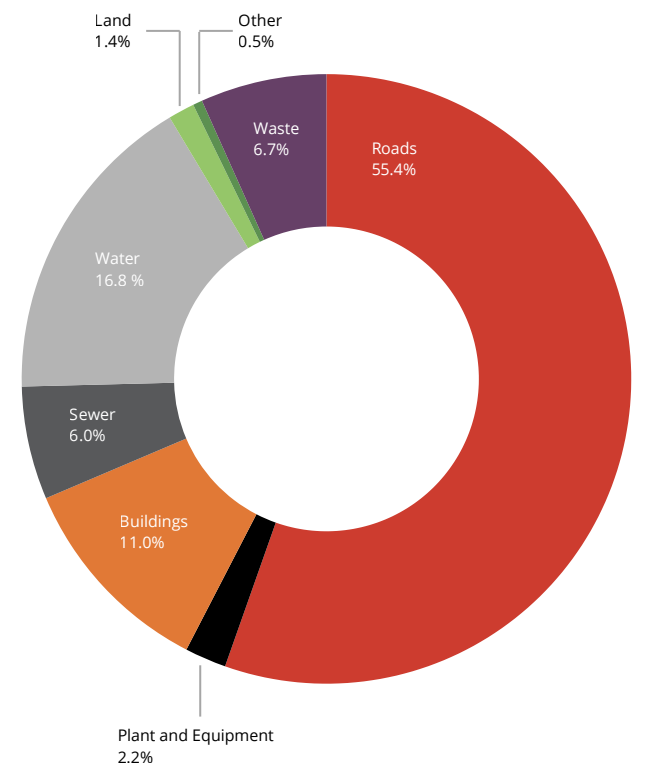


COMMUNITY INFRASTRUCTURE WE MANAGE

Council owns and manages more than \$300m worth of infrastructure assets that provide benefits directly to the community.

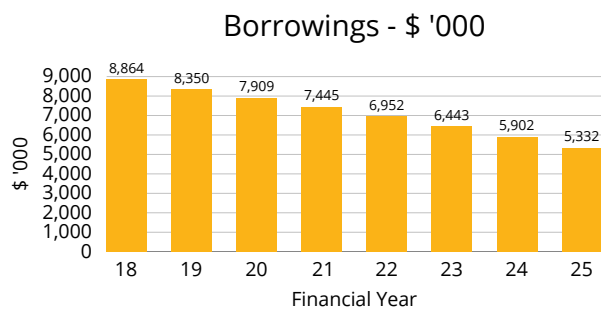
Accounting standards require Council to ensure its infrastructure assets are recorded at fair value. Council’s progressive approach to asset management ensures our assets are optimised and the community benefits from the greatest value possible.

OUR COMMUNITY INFRASTRUCTURE	%	\$'000
Roads	55.4%	187,730
Plant and Equipment	2.2%	6,976
Buildings	11.0%	37,139
Sewer	6.0%	20,392
Water	16.8%	56,992
Land	1.4%	4,851
Other	0.5%	1,862
Waste	6.7%	22,766
Total	100.0%	338,708



FINANCIAL PLANNING

Council's total borrowing costs for year ending 30 June 2025 were less than 5% of total net rates and charges. Council's total loan liability as at 30 June 2025 was \$5.3m, compared to \$5.9m as at June 2024. Council's loan liabilities have been borrowed for works only associated with capital infrastructure and not operating activities. The graph below illustrates Council has been paying down debt for several years. There are no new borrowings forecast, and Council expects to continue to pay down borrowings.



The remaining term to repay the outstanding debt is between 5 and 10 years. Expected final repayment dates vary from June 2030 to March 2035.

Council's existing debt management strategy is to not use external borrowing for works such as road plant and to fund these recurring type capital expenditures from general rates and grants. In so doing, Council will be in a good financial position to provide for major community and recreational infrastructure in future years.

FINANCIAL SUSTAINABILITY RATIOS

Council monitors its financial trend and sustainability by using financial ratios. These indicate whether Council is on the right track in terms of its financial performance and future. It acts as a guide to assist Councillors and management on the best course for budgeting for the future.

FINANCIAL CAPACITY COUNCIL-CONTROLLED REVENUE

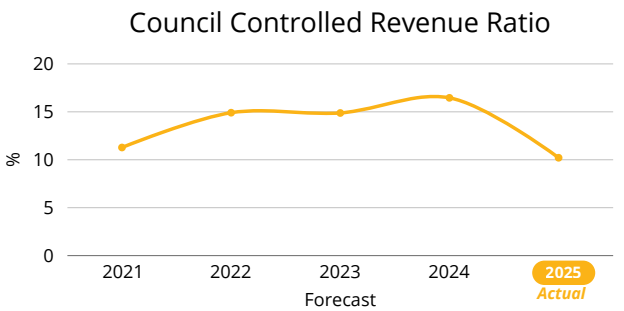
Calculation: Net Rates, Levies and Charges add Fees and Charges divided by Total Operating Revenue

Description: This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. A higher council-controlled revenue ratio indicates a stronger ability to generate operating revenue without relying on external sources. Councils with a high ratio generally have a healthy rate base and are better able to respond to unexpected financial obligations such as natural disaster recovery. A lower council-controlled revenue ratio indicates that a council has limited capacity to influence its operating revenue and that it is more reliant on external (and usually less reliable) sources of income such as operational grant funding, sales and recoverable works contracts, and rental income.

Target: As council-controlled revenue is a contextual measure, there are no targets specified for this ratio.

2024/2025 result: 10.2% = This result indicates Council has limited opportunity on generating its own source revenue and is reliant to grant funded projects.

5-Year Average: 13.5%



POPULATION GROWTH

Calculation: Prior year estimated position divided by Previous year estimated position

Description: This is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

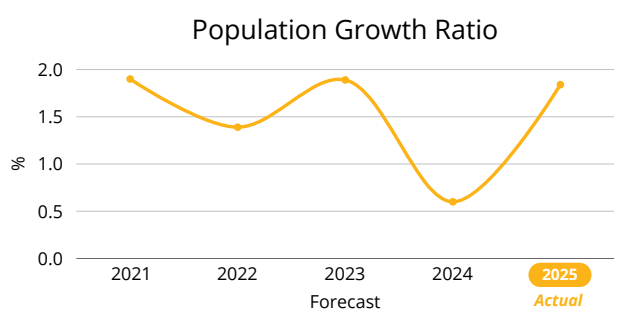
A growing council population indicates a greater capacity to generate its own source revenue through rates as well as statutory charges. Population growth also puts additional pressure on councils to invest in new community infrastructure to support service needs.

Conversely, a council with a shrinking population base will have increasingly limited opportunities to generate operating revenue through its rateable property base, and over time will need to adjust its capital and operating spending decisions to reflect the reducing utilisation of its infrastructure and community assets.

Target: As population growth is a contextual measure, there are no targets specified for this measure.

2024/2025 result: 1.8%

5-Year Average: 1.5%



OPERATING PERFORMANCE
OPERATING SURPLUS RATIO

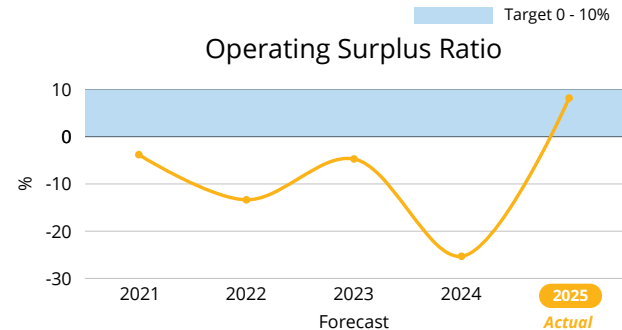
Calculation: Operating Result divided by Total Operating Revenue.

Revenue Description: This is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes. An operating surplus ratio above 0% is an indication that council is managing its finances within its existing funding envelope and generating surplus funds for capital funding or other purposes. An operating surplus ratio below 0% is an indication that a council's operating expenses exceed its revenue. An operating deficit in any one year is not a cause for concern if, over the long term, a council achieves a balanced operating result or small surplus. Operating deficits over the long term affect a council's ability to internally fund its capital requirements and other initiatives as and when they fall due, potentially requiring external funding support.

Target: 0-10%

2024/2025 result: 8.2% = The ratio for 2024/2025 has been enhanced by the early receipt (in June 2025) of half of the FY2026 Financial Assistance grant. (But note the ratio would be positive even without that early receipt).

5-Year Average: -7.8%



OPERATING CASH RATIO

Calculation: Operating Result add Depreciation and Amortisation add Finance costs divided by Total Operating Revenue.

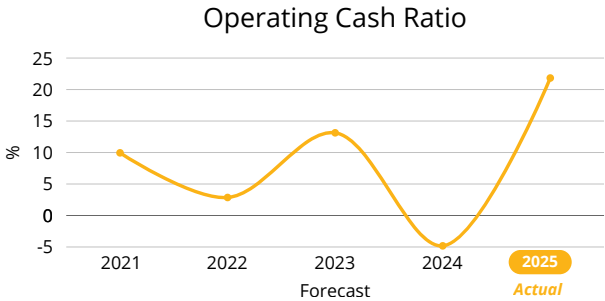
Description: This ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. A positive operating cash ratio indicates that a council is generating surplus cash from its core operations, which suggests that council has the ability to self-fund its capital expenditure requirements.

A negative operating cash ratio is a significant indicator of financial sustainability challenges and potential future liquidity issues as, all other things being equal, a negative result means that a council's cash position is declining, and revenues are not offsetting the cost of core operational requirements

Target: Greater than 0%

2024/2025 result: 21.8% = The ratio for 2024/2025 has been enhanced by the early receipt (in June 2025) of half of the FY2026 Financial Assistance grant. (But note the ratio would be positive even without that early receipt).

5-Year Average: 8.6%



DEBT SERVICING CAPACITY
LEVERAGE RATIO

Calculation: Book Value of Debt divided by Operating Results add Depreciation and Amortisation and Finance Costs.

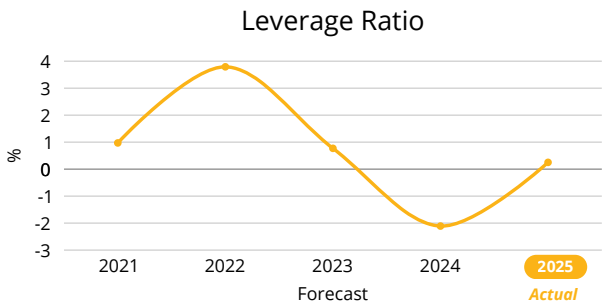
Description: This is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance. A higher leverage ratio indicates an increasingly limited capacity to support additional borrowings due to already high debt levels and/or decreasing operational performance, while a lower ratio indicates the opposite.

Note: Council borrowings are assessed and approved through a separate process coordinated jointly by the Department of Local Government and Queensland Treasury Corporation (QTC), which takes multiple factors and metrics into consideration. A lower leverage ratio is not itself a guarantee that further debt will be approved for a council, while councils with higher leverage ratios are not necessarily precluded from having additional borrowings approved due to other mitigating circumstances.

Target: 0 – 3 times

2024/2025 result: 0.25 = This result indicates that Council is above the target ratio. Council has also achieved the 5-year average.

5-Year Average: 0.73



ASSET MANAGEMENT
ASSET SUSTAINABILITY RATIO

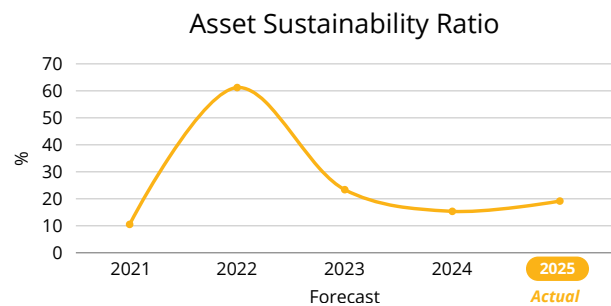
Calculation: Capital expenditure on replacement of infrastructure assets (renewals) divided by Depreciation expenditure on infrastructure assets.

Description: This approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives. An asset sustainability ratio close to 100% suggests that a council is spending enough on the renewal of its assets to compensate for the deterioration in its asset base as loosely proxied by its reported depreciation, with outcomes too far below this level being potentially indicative of underspending against capital replacement requirements. However, as this measure uses depreciation in lieu of more rigorous asset planning data, it does not account for councils with large investments in new capital assets such as those with strongly growing population bases. In these instances, a lower asset sustainability ratio is not of concern provided a council is meeting the capital needs of its current and future community.

Target: > 90%

2024/2025 result: 19.2% - This indicates Council is below the target range. Most of Council renewal on roads were done through DRFA projects which are accounted as operating expenditure as per Council Essential Assets Policy.

5-Year Average: 25.9%



ASSET CONSUMPTION RATIO

Calculation: Written down replacement cost of depreciable infrastructure assets divided by current replacement cost of depreciable infrastructure assets

Description: This approximates the extent to which council's infrastructure assets (see Definitions) have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

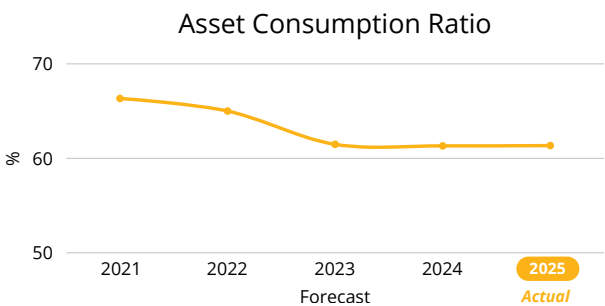
The minimum target of 60% indicates that a council's assets are being broadly consumed in line with their estimated useful lives.

Councils with lower than target ratio will need to invest more in those assets (in terms of replacement or maintenance) to ensure they are maintained at a standard that will meet the needs of their communities. On the other hand, if the ratio is much higher than the target ratio, councils may need to revisit their asset management plans to assess their current service levels or whether their estimates of the assets' useful lives are appropriate.

Target: > 60%

2024/2025 result: 62.35% - Council is above the target ratio. Council has achieved the target ratio in the last five years. Council manages the consumption rate of asset appropriately.

5-Year Average: 63.1%



ASSESSMENT OF THE CORPORATE AND OPERATIONAL PLANS

The Local Government Regulation 2012 requires Council to prepare and adopt an annual operational plan for each financial year and a 5-year corporate plan for each period of five financial years.

The operational plan must state how the local government will progress the implementation of the 5-year corporate plan during the period and manage operational risks. Council's operational plan is aligned with the following strategic themes identified in the corporate plan.

Information on the organisation's progress in achieving the strategies outlined in the operational plan was provided to Council through regular reporting each quarter as required by legislation.

Reports are provided quarterly in arrears for the end of the September, December, March and June quarters. The following is a review of the 2024-2025 achievements against the 5-year corporate plan 2021-2025.





KEY STRATEGIC THEMES

Council's vision for the future is focused on the following strategic themes:

CARPENTARIA COMMUNITY

Maintain a safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.

CARPENTARIA ENVIRONMENT

Maintain the region's environmental assets including natural areas and resources, open space, and agricultural land, are conserved and enhanced for future generations.

CARPENTARIA ECONOMY

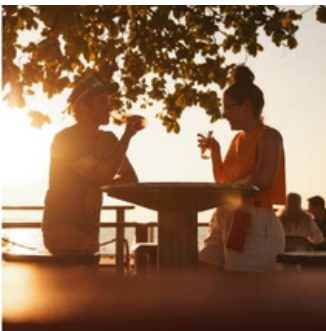
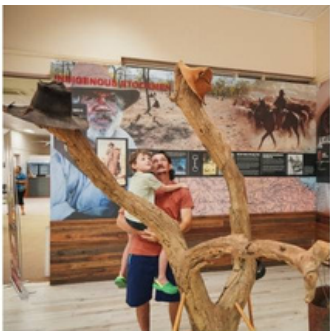
Ensure dynamic and diverse economy creating industry development and employment opportunities.

CARPENTARIA GOVERNANCE

Facilitate well governed, responsive Council, providing effective leadership and management, and respecting community values.

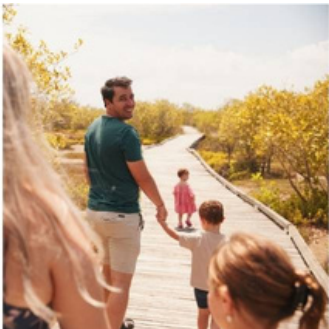
CARPENTARIA COMMUNITY

OUTCOMES	STRATEGIC ACTIONS	2024 - 2025 REVIEW
<i>Maintain a safe, healthy, and equitable community that celebrates diversity and enjoys a quality lifestyle.</i>	Implementation of the Youth Strategy Recommendations	Terms for Youth Council established. Youth Council to meet by June 2025. Sports Centre, Normanton is open five afternoons per week. New position established: Sports, Recreation & Youth Co-ordinator.
	Host community consultation to determine needs of sporting groups and young people	Consultation undertaken with young people and sporting groups as part of consultation for John Henry Memorial Park Master Plan which includes the sports centre and swimming pool complex. Ongoing communication with young people continues at the sports centre and at Council-led youth events.
	Seek funding to commence development of a Community Health and Wellbeing Plan for the Shire	During the new 2025- 2029 Corporate Plan development it was determined that this is not Council's core business, and will not be completed.
	Undertake an annual review of the Local Disaster Management Plan	Completed in collaboration with Qld Govt and state agencies.



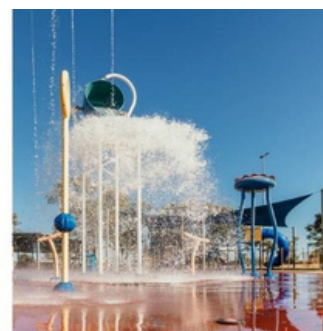
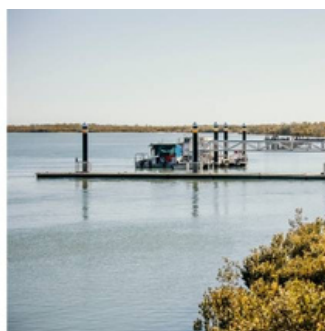
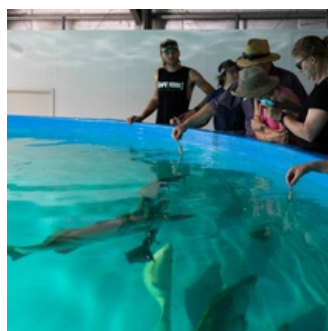
CARPENTARIA ENVIRONMENT

OUTCOMES	STRATEGIC ACTIONS	2024 - 2025 REVIEW
Maintain the region's environmental assets including natural areas and resources, open space, and agricultural land, are conserved and enhanced for future generations.	Implementation of funded initiatives identified in the Coastal Hazard Adaptation Strategy.	In addition, further funding has now been received to extend the coastal protection at Karumba Point.
	Produce a map and Fact Sheet of the Flyway Site Network Areas along the Gulf Coastline.	This is under development with Visitor Information staff.
	Commence discussions with Bynoe CACS regarding the former Bynoe Tours to the Mutton Hole Wetlands	Discussions will commence when Traditional Ownership is confirmed.
	Develop an Environmental Policy	Under the Environmental Protection Act 1994, individual project management plans are developed for each project and for council works. Also, Council has obtained certification: <i>ISO 14001:2015 Environment Management Systems</i>
	Implementation of the recommendations in the Regional Biosecurity Plan	Regional Biosecurity Plan was adopted by Council in December 2023. Council has been implementing the recommendations.



CARPENTARIA ECONOMY

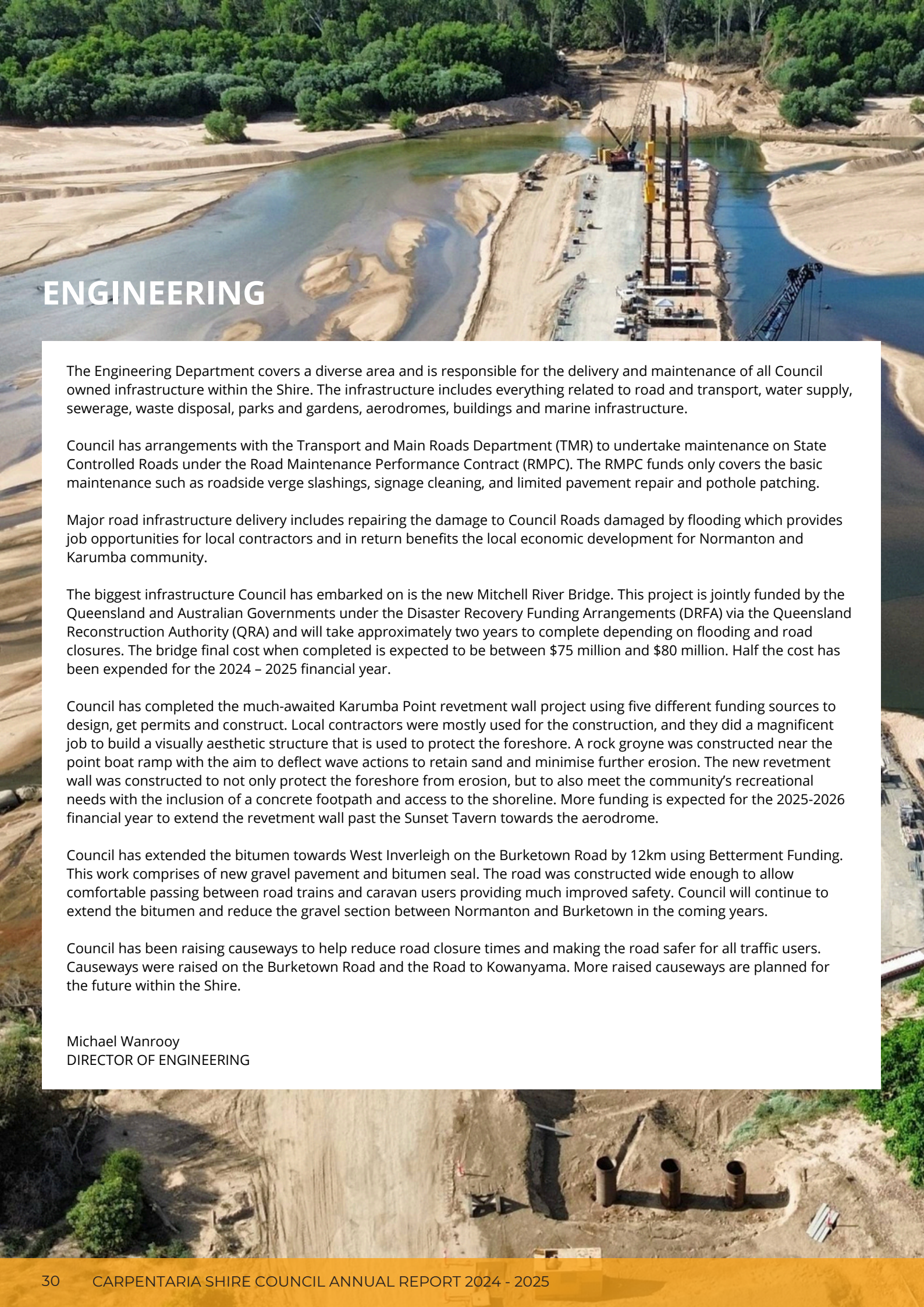
OUTCOMES	STRATEGIC ACTIONS	2024 - 2025 REVIEW
Ensure a dynamic and diverse economy creating industry development and employment opportunities.	Update and implement initiatives contained in the Economic Development Strategy	Strategy now needs to be reviewed going forward.
	Continued participation in the North West Minerals Province and other Council and State Government Departments	Completed.
	Implementation of the initiatives in the Tourism Strategy	Completed; strategy will need to be reviewed going forward. Advertising campaign in key media including REX Magazine, Caravan and Camping, updated north Qld map, Black Star radio. Expression of Interest for new destination visitor guide. Discover Carpentaria website maintained.
	Commence discussions with the Traditional Owner groups within the Carpentaria Shire to introduce Cultural Tourism product into the visitor experience	Les Wilson Barramundi Discovery Centre (LWBDC) is working with local Indigenous artists to display local artwork at the Centre. Ocean & Outback Film Festival worked with young local filmmakers to tell their stories, which were shown at Ocean & Outback Film Festival. Young local dance troupe invited to perform at local events. Consultation undertaken with Traditional Owners as a part of the Carpentaria Collectives Project.
	Development of Business Cases and Project Plans for the projects identified by Council from the MIPP 2 Report	Program now cancelled by the Commonwealth Government.
	Continue to advocate for sealing of the unsealed sections of the Savannah Way	Meeting with relevant Ministers, mayor & CEO in February & March 2025 in Brisbane. Letters issued to relevant agencies and Ministers. ROSI funding obtained to seal most of Burketown Road (in Carpentaria Shire). We are advocating for grants under the Country Road Connect Program to complete the sealing. Betterment and TMR TIDS projects also form part of finalising the sealing of the road. ROSI = Roads of Strategic Importance; TIDS = Transport Infrastructure Development Scheme.



CARPENTARIA GOVERNANCE

OUTCOMES	STRATEGIC ACTIONS	2024 - 2025 REVIEW
<i>Facilitate a well governed, responsive Council, providing effective leadership and management, and respecting community values.</i>	Development of Departmental Plans	Engineering and Human Resources are still in progress.
	Develop a Customer Service Charter	Rolled over to 2025-2026 Operational Plan.
	Implementation of the transition plan for Enterprise Finance System	Council determined at 21 August 2024 meeting to not proceed with new Enterprise Finance System.
	Develop 10 year Asset Renewal Program for all classes of asset	New Asset Manager has been appointed. Asset Renewal Program will inform Asset Management Plans.
	Undertake a review of most utilised forms and implement an online version for ease of access and completion by members of the public	New Carpentaria Shire Council website and Discover Carpentaria website are in development with the view that all online forms will be digitised.
	Implementation of the recommendations and actions contained in the Workforce Strategy and Workforce Plan	Work is 75% complete.
	Adoption and implementation of the long-term financial management plan	Completed in FY25 budget, presented to council in June 2024 (budget meeting).
	Regional representation on the NWQROC and WQAC	CEO, Mayor and Deputy Mayor attend NWQROC and WQAC meetings on-line and in-person.



An aerial photograph showing a wide river with a large bridge under construction. The bridge structure is visible in the center, with cranes and construction equipment on it. The riverbanks are sandy and there are some trees on the left side. The word 'ENGINEERING' is written in large, bold, white letters on the left side of the image.

ENGINEERING

The Engineering Department covers a diverse area and is responsible for the delivery and maintenance of all Council owned infrastructure within the Shire. The infrastructure includes everything related to road and transport, water supply, sewerage, waste disposal, parks and gardens, aerodromes, buildings and marine infrastructure.

Council has arrangements with the Transport and Main Roads Department (TMR) to undertake maintenance on State Controlled Roads under the Road Maintenance Performance Contract (RMPC). The RMPC funds only covers the basic maintenance such as roadside verge slashings, signage cleaning, and limited pavement repair and pothole patching.

Major road infrastructure delivery includes repairing the damage to Council Roads damaged by flooding which provides job opportunities for local contractors and in return benefits the local economic development for Normanton and Karumba community.

The biggest infrastructure Council has embarked on is the new Mitchell River Bridge. This project is jointly funded by the Queensland and Australian Governments under the Disaster Recovery Funding Arrangements (DRFA) via the Queensland Reconstruction Authority (QRA) and will take approximately two years to complete depending on flooding and road closures. The bridge final cost when completed is expected to be between \$75 million and \$80 million. Half the cost has been expended for the 2024 – 2025 financial year.

Council has completed the much-awaited Karumba Point revetment wall project using five different funding sources to design, get permits and construct. Local contractors were mostly used for the construction, and they did a magnificent job to build a visually aesthetic structure that is used to protect the foreshore. A rock groyne was constructed near the point boat ramp with the aim to deflect wave actions to retain sand and minimise further erosion. The new revetment wall was constructed to not only protect the foreshore from erosion, but to also meet the community's recreational needs with the inclusion of a concrete footpath and access to the shoreline. More funding is expected for the 2025-2026 financial year to extend the revetment wall past the Sunset Tavern towards the aerodrome.

Council has extended the bitumen towards West Inverleigh on the Burketown Road by 12km using Betterment Funding. This work comprises of new gravel pavement and bitumen seal. The road was constructed wide enough to allow comfortable passing between road trains and caravan users providing much improved safety. Council will continue to extend the bitumen and reduce the gravel section between Normanton and Burketown in the coming years.

Council has been raising causeways to help reduce road closure times and making the road safer for all traffic users. Causeways were raised on the Burketown Road and the Road to Kowanyama. More raised causeways are planned for the future within the Shire.

Michael Wanrooy
DIRECTOR OF ENGINEERING

PROJECT HIGHLIGHTS

The projects listed below does not include Shire flood damage works on Council's road network. Some of the projects such as the Mitchell River Bridge, Mentana and Clark Creek are scheduled to finish after this financial year. All the projects listed in the table below were funded by grants.

PROJECT	PROJECT COST
Mitchell River Bridge Construction	\$ 42,230,032.12
Burketown Road – New pavement and bitumen seal	\$ 8,600,000.00
Koolatah - Dixie Road Widening	\$ 2,180,927.54
Karumba Point Revetment Wall	\$ 4,035,000.00
Mentana Creek on Burke Developmental Road (89B)	\$ 1,343,340.86
Clark Creek on Burke Developmental Road (89B)	\$ 1,079,904.82
Iffley Road Gravel Upgrade	\$ 1,052,336.02
Normanton - Burketown Road Construct 6 Causeways	\$ 895,006.01
Days Creek on Dunbar - Kowanyama Road	\$ 839,721.00
Normanton Pool Kiosk and Amenities	\$ 709,450.00
Poingdestre Creek Widening on Normanton - Burketown Road	\$ 700,299.33
New Floodways and Culverts on Normanton - Burketown Road	\$ 600,794.33
Normanton - Burketown Road Reseal	\$ 503,073.37
Normanton and Karumba Town Street Reseals	\$ 410,568.62
W4Q - Various Water, Waste and Council Housing Projects	\$ 323,709.00
Dunbar - Kowanyama Road Sealing Works	\$ 305,831.95
School Dam Bird Hides and Shelter	\$ 189,131.65



COMMUNITY DEVELOPMENT

The 2024–2025 year has been a vibrant and engaging period for the Community Development team, marked by successful events, and a deepening connection with our community. From cultural commemorations and youth-focused programming to exciting initiatives like the Outback by the Sea Film Festival, this year demonstrated our department's commitment to creativity, and collaboration.

We have also been developing partnerships with key health and wellbeing organisations including Gidgee Healing, the RFDS Queensland Mental Health Team, and the Local Level Alliance.

Our ongoing involvement in the Local Level Alliance (LLA) has been a vital step in connecting families and support services. By working collaboratively across sectors, we've been able to identify local needs and coordinate service responses. The LLA has created a stronger safety net for families and helped align our programs with regional strategies for wellbeing and child safety.

In partnership with Gidgee Healing, we've promoted healthy eating, active lifestyles, and holistic wellbeing in our community. Through co-designed initiatives, health promotion events, and culturally safe engagement, we've empowered residents, and their families to make positive choices and access support more confidently.

We have also strengthened our relationship with the Royal Flying Doctor Service Queensland Mental Health Team, working together to improve access to mental health support in our region. Their outreach and workshops have helped reduce stigma, increase awareness, and connect residents with timely professional care particularly in rural and remote areas where access is often limited.

Together, these partnerships reflect our commitment to whole-of-community wellbeing, where physical, mental, and social health are all valued and supported.

Outback By the Sea Festival

One of our major highlights this year was the Outback by the Sea Festival, which featured the inaugural Outback by the Sea Film Festival in partnership with Steve Bastoni and Meg Pascoe of Film Festivals Australia.

Key features included:

- Community workshops throughout the festival week
- The closing Outback by the Sea Concert with performances from:
 - Split Image (Normanton's own)
 - Shane Howard
 - Fanny Lumsden - Aria & Golden Guitar winner.

This event significantly boosted local participation and brought national-level entertainment to our region.

Community Celebrations

- We proudly welcomed John Lazarou as our official Australia Day Ambassador. His presence brought energy and inspiration to the day's celebrations, which included the community awards, and family-friendly activities in both Normanton & Karumba.
- Remembrance Day was respectfully observed with community attendance, wreath-laying, and ceremonies across the Shire.
- 2025's ANZAC Day featured a moving tribute with the inclusion of a riderless horse, symbolizing those who never returned from war.
- Townsville Red Cross & Wellbeing Centre, Mayor's Charity Ball where we raised an impressive \$22,000.00
- Senior's Christmas Luncheon Normanton
- Annual Christmas Lights Competition which is encouraging creativity, neighbourhood pride, and festive spirit.
- Staff Christmas Party

Youth Engagement & Development

Our youth programming this year was diverse, creative, and well-attended. Highlights included:

- Flipside Circus (2 visits)
- The Border Collie Boogie
- Jally Entertainment's Snowy and the Seven Cool Dudes
- Paint & Pizza Party (Karumba Sports Centre)
- Chiggy's Skateboarding Workshop
- Back to the 80's Disco
- Youth Week celebrations and activities
- School partnerships to promote Day for Daniel
- Community participation in Clean Up Australia Day
- Day for Daniel

These activities focused on skill-building, inclusion, creativity, and fun, with strong collaboration from local schools and organisations and all events were well attended.

North QLD Toyota Cowboys Program

Council was successful in partnering with the North Qld Toyota Cowboys, Normanton State School and the Gulf Christian College to establish the Try for 5! school program and the Tackle Together School Holiday activations.

The Try for 5! focused on improving school attendance and fostering positive behaviour among students. The program objectives are to –

- Increase the overall school attendance.
- Foster positive behaviour and a supportive learning environment within the participating schools.
- Improve academic outcomes by boosting student engagement with their schools
- Facilitate strong connections between the school, students, families, and the broader community.
- Recognise and reward students and their families for their commitment to improved attendance and behaviour, creating a positive reinforcement system that encourages continued participation and growth.

The Tackle Together School holiday activations –

Tackle Together is a dynamic community program designed to engage and empower youth through the exhilarating sport of rugby league.

With a focus on fostering teamwork, skill-building, and a healthy lifestyle, Tackle Together offers young individuals an exciting outlet to channel their energy positively.

Beyond the field, Tackle Together aims to make a lasting impact by providing a supportive environment where youth can thrive, reducing the likelihood of involvement in negative behaviours or youth crime. Tackle Together strengthens community bonds and offers a platform for various agencies, including Queensland Police Service, to engage with youth in a non-confrontational and supportive manner, further enhancing community relations and fostering a safer, more inclusive environment for all.

Futsal Program

We proudly partnered with the Torres Strait & Cape York Peninsula Indigenous Futsal Association Limited, providing:

- Junior and senior Futsal games
- Coach and referee training for community members
- Introduction of gentle exercise sessions for seniors

This initiative promoted physical activity, empowerment, and intergenerational connection.

COMMUNITY DEVELOPMENT

Normanton Child Care Centre

Normanton Child Care Centre is audited regularly by the Department of Education to ensure the service meets national standards of care. A partial reassessment and re-rating was instigated by the Regulatory Authority in April 2025 and presented to Council in July 2025. It reassessed the previous assessment and rating completed on 1 November 2023. Quality Areas 1, 2 and 7 and Standards 4.1 and the elements within these standards were re-assessed. These areas are described as:

- Quality Area 1 – educational and program practice
- Quality Area 2 – Children's health and safety
- Standard 4.1 – staffing arrangements
- Quality Area 7 – governance and leadership

The improvements in the report reflect the commitment to ongoing service improvements by the childcare team and the impact of a concentrated effort during the past 12 months to change the culture of the centre to encourage the Normanton Child Care educators to embrace in conversations about areas for improvement.

There has been uplift in the areas of:

1. Quality Measure Governance and Leadership and;
2. Quality Measure Children's Health and Safety.

REPORT SUMMARY DECEMBER 2023 Normanton Child Care Centre

SE-0000552



* Means 1 or 2 exceeding themes have been demonstrated. The service must demonstrate all 3 exceeding themes to be rated Exceeding NQS for the Standard.

Overall: Working Towards NQS

This service has been assessed against the National Quality Standard for Early Childhood Education and Care and School Age Care and these ratings have been awarded in accordance with the Education and Care Services National Law Act 2010 and the Education and Care Services National Regulations 2011.

Date of rating: 18 December 2023
Date of issue: 18 December 2023
Assessment and Rating ID number: ASR 00041283



REPORT SUMMARY JUNE 2025 Normanton Child Care Centre

SE-0000552



* Means 1 or 2 exceeding themes have been demonstrated. The service must demonstrate all 3 exceeding themes to be rated Exceeding NQS for the Standard.

Overall: Working Towards NQS

The Acting Centre Manager and the team demonstrated strong community spirit by participating in the Rodeo Street Parade, winning Most Original Float with their creative "Dixie Chickens" theme.

Library Services

Both our library facilities worked together to deliver programs, including:

- Book Club
- First 5 Forever Program – introducing young children to reading and social engagement opportunities for parents
- Back to School Readathon
- School Holidays Arts & Crafts Workshops

These programs reinforced the library's role as a hub for lifelong learning, creativity, and community connection.

Normanton Sports Centre

The Normanton Sports Centre continued to serve as a central hub for our youth with after school sports operating:

Monday to Thursday: 3PM – 6PM

Friday: 3PM – 7PM

With over 10,000 touch-ins throughout the year, it remains a vital space for physical wellness, youth engagement, and social interaction.

All of this was made possible thanks to our active Community Development team, dedicated volunteers, staff, and community members who engaged with us throughout the year. We also extend our gratitude to everyone we collaborated with to bring exciting events and programs to the community. Your support makes our work meaningful.

Amanda Farraway
EXECUTIVE MANAGER COMMUNITY DEVELOPMENT AND TOURISM



HUMAN RESOURCES

In 2025, the organisation underscored the importance of Workplace Health and Safety, as well as People and Culture, through a structural change that saw the Manager of Human Resources begin reporting directly to the Chief Executive Officer.

The Executive Leadership Team continued to pursue the values of no tolerance for:

- Bullying and harassment
- Drug and alcohol use in the workplace
- Fraud and corruption.

And pursued the values of:

- Supporting each other to deliver the best service to community
- Improving customer satisfaction levels
- Employing a local workforce
- Promoting training and education
- Systems improvement.

The Human Resources unit was bolstered with the addition of a Human Resources officer to assist with the increased recruitment to fill longstanding vacant positions during the 2024-2026.

As a part of Council's ongoing commitment to workplace health and safety, Council responded to a number of complaints received by contractors and employees on the use of alcohol and drugs in the camps.

Following an extended investigation, Council revisited the Camps Policy and developed and introduced a new mandatory induction for all people (council and contract staff) required to work in Council Camps. The new policy means no induction, no start and increased penalties for workers found to be under the influence. All together over 170 workers undertook the mandatory inductions. Between March and June 2025, there were no drug or alcohol detections – a vast improvement on previous years.

Human Resources also played a key role in supporting the Department of Communities with a cultural transformation at the Child Care Centre. This included prioritising staff well-being, providing mentoring and coaching during a challenging period, and offering guidance to the Acting Director while a new director was being recruited.

Leadership

Council employees also took part in leadership training with leadership coach Kate Russell from The Huddle who said she was impressed with the team's understanding of what leadership is. As a group employees talked about how to interact with different personalities, how behaviours can impact on the people around us and our working environment and how we can provide constructive feedback. Investing in leadership and mentoring is a key focus to developing a strong local workforce.

As a part of Council's commitment to developing leaders, Council also sent a team to the Local Government Managers Association Management challenge in Brisbane. The Carpentaria Brolgas competed against a number of Qld Council's on a number of tasks designed to improve the leadership capability.



Trainees and Apprentices

Tina Newman was awarded the TAFE QLD Trainee of the Year for Certificate 3 Business Administration. This was a wonderful achievement for Tina whose commitment to learning has given her opportunities in the workplace. While Tina was unable to attend the event in Brisbane, she was joined by several of her colleagues in the Council Boardroom to watch the awards. She was unaware that was the winner, so it was a genuine surprise for her.

In keeping with the staggered approach to introduce apprentices and trainees over the coming years, it is pleasing to report that in the period council engaged an apprentice plumber and an apprentice carpenter bringing council's total apprentices to three with an apprentice mechanic in year two within council's workshop.



The finance trainee has also completed their traineeship in February of 2025 and has now been engaged in a permanent position as a Finance Officer.

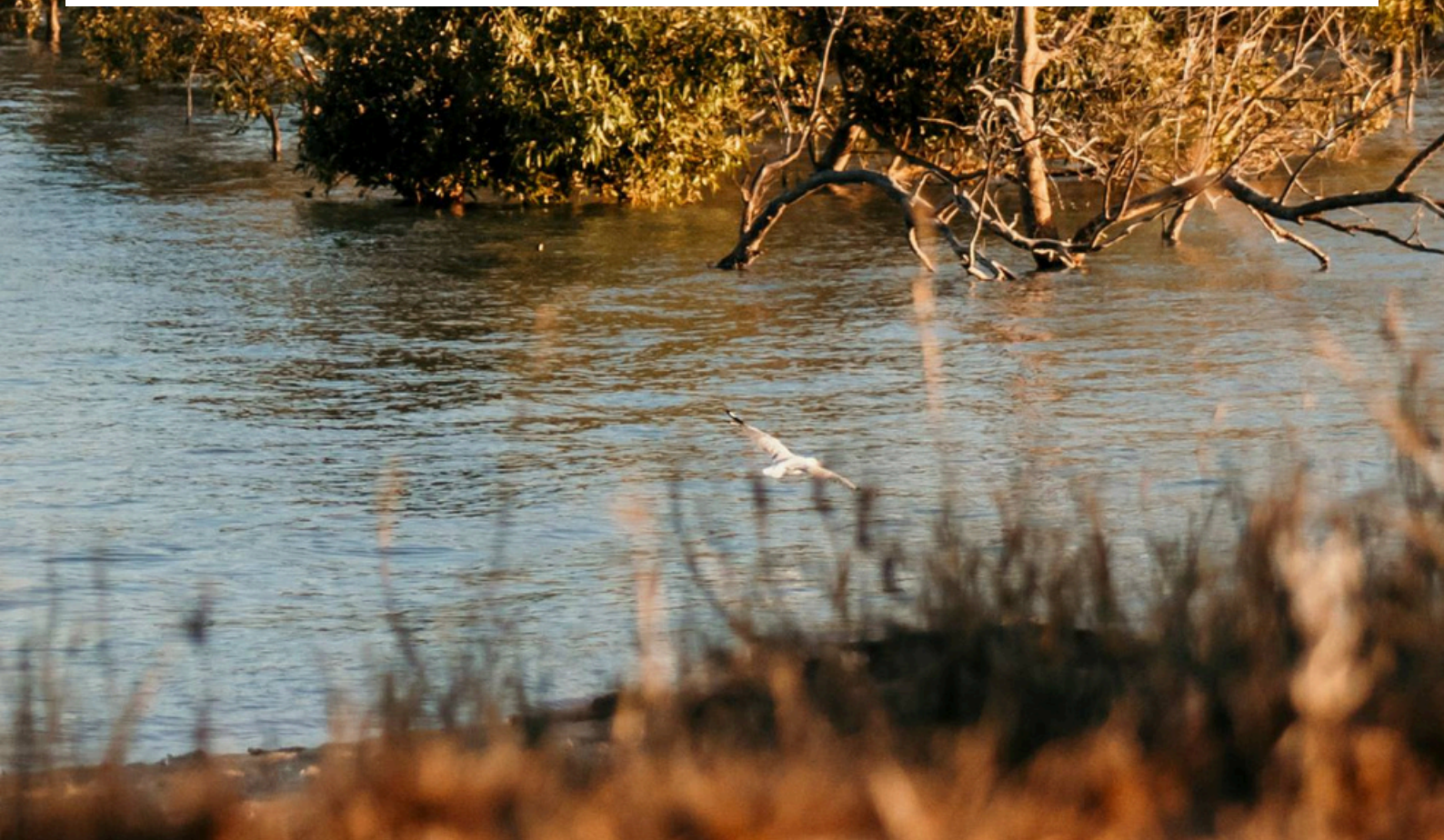
Learning and Development

Council was granted the \$80,000 through the Remote Indigenous Capacity Building Project. The receipt of this grant gave Council the opportunity to complete all mandatory and other training requirements for the 2024/25 year.

Work Health and Safety

During the period council maintained its compliance following mandatory audits carried out by the various the authorities and the Queensland Fire Service. Works have been undertaken during the period to rectify and maintain adherence to fire regulations.

Peter Ryan
MANAGER HUMAN RESOURCES



STATUTORY INFORMATION

Beneficial enterprises (Section 41 LGA 2009)											
A local government's annual report must contain a list of all beneficial enterprises that the local government conducted during the financial year.	There was no beneficial enterprise activity identified throughout the year.										
Significant Business Activities (Section 45 LGA 2009)											
A local government's annual report for each financial year must: (a) contain a list of all the business activities that the local government conducted during the financial year (b) identify the business activities that are significant business activities (c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied (d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.	Council did not conduct any significant business activities during the reported financial year and, as such, the competitive neutrality principle is not applicable.										
Remuneration for Senior Contract Employees (Section 201(1) LGA 2009)											
A local government's annual report for each financial year must state: (a) the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government (b) the number of employees in senior management who are being paid each band of remuneration Each band of remuneration is an increment of \$100,000.	The total of all remuneration package payable to the senior management for the financial year 2023/2024 was \$xxx,xxx. Remuneration packages includes salary, housing, vehicle use and other expenses and entitlements under a contract of employment. <table border="1"> <thead> <tr> <th>Band of remuneration</th><th>Number of senior management employees</th></tr> </thead> <tbody> <tr> <td>Under \$100,000</td><td>0</td></tr> <tr> <td>\$100,000 to \$200,000</td><td>1</td></tr> <tr> <td>\$200,000 to \$300,000</td><td>2</td></tr> <tr> <td>\$300,000 to \$400,000</td><td>1</td></tr> </tbody> </table> The senior management, of Council, consists of the chief executive officer, two directors and one executive manager.	Band of remuneration	Number of senior management employees	Under \$100,000	0	\$100,000 to \$200,000	1	\$200,000 to \$300,000	2	\$300,000 to \$400,000	1
Band of remuneration	Number of senior management employees										
Under \$100,000	0										
\$100,000 to \$200,000	1										
\$200,000 to \$300,000	2										
\$300,000 to \$400,000	1										
Financial Statements (Section 183 LGR 2012)											
The annual report for a financial year must contain: (a) the general purpose financial statement for the financial year, audited by the auditor-general (b) the current-year financial sustainability statement for the financial year, audited by the auditor-general (c) the long-term financial sustainability statement for the financial year (d) the auditor-general's audit reports about the general purpose financial statement and the current-year financial sustainability statement.	Included at Appendix B										
Community Financial Report (Section 184 LGR 2012)											
The annual report for a financial year must contain the Community Financial Report for the financial year.	Included in Chapter 3.										

Particular Resolutions (Section 185 LGR. 2012)

The annual report for a financial year must contain:

(a) a copy of the resolutions made during the financial year under section 250 (1)

(b) a list of any resolutions made during the financial year under section 206 (2)

Expenses Reimbursement Policy

Section 250 of the Local Government Regulation 2012 requires that Council adopt an expenses reimbursement policy. Council may, by resolution, amend its expense reimbursement policy at any time. The following resolution under section 250 was made during the 2021/2022 financial year:

Meeting date	Resolution number	Resolution
18/8/2021	18/8/2021	That Council: - adopt the following Policies as presented and make available on the Council website: - Advertising and Spending Policy - Code of Conduct for Councillors - Complaints about the Public Official - Councillor's Expenses Reimbursement and Provision of Resources Policy - Entertainment and Hospitality Policy - Investigations Policy; and - Council acknowledge that regular reviews of policies will not be undertaken, and future policies will be amended following changes to legislation or guidelines provided by the Department or at Council's discretion.

A copy of Council policy CSA_005 (Councillor Expenses Reimbursement & Provision of Resources) is attached at Appendix A. No resolutions under section 250 were made during the 2023/2024 financial year.

Valuation of non-current physical assets

Section 206 of the Local Government Regulation 2012 requires that Council must, by resolution, set an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense.

Council's Non-Current Asset Policy was adopted on 19th June 2024 by Council resolution 0624/021 and sets the following amounts below which the asset must be treated as an expense:

Asset type	Amount
Road infrastructure	\$10,000
Water infrastructure	\$10,000
Sewerage infrastructure	\$10,000
Buildings	\$10,000
Waste Assets	\$10,000
Other infrastructure assets	\$10,000
Plant and equipment	\$5,000
Land and improvements	\$1

Councillors (Section 186 LGR 2012)

The annual report for a financial year must contain particulars of: (a) for each councillor, the total remuneration, including superannuation contributions, paid to the councillor during the financial year; and (b) the expenses incurred by, and the facilities provided to, each Councillor during the financial year under the local government's expenses reimbursement policy; and (c) the number of local government meetings that each Councillor attended during the financial year; and	Included in About Council Section.	
(d) the total number of the following during the financial year	(i) Orders and recommendations made under section 150I(2) of the LGA	Nil
	(ii) Orders made under section 150AH(1) of the LGA	Nil
	(iii) Decisions, orders and recommendations made under 150AR(1) of the LGA	Nil
(e) each of the following during the financial year	(i) The name of each councillor for whom a decision, order or recommendation under section 150(I)(2), 150AH(1) or 150 AR(1) of the LGA was made	Nil
	(ii) A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors	Nil
	(iii) A summary of the order or recommendation made for each Councillor	Nil
(f) the number of each of the following during the financial year	(i) Complaints referred to the assessor under section 150P(2)(a) of the LGA by local government entities for the local government	Nil
	(ii) Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	Nil
	(iii) Notices given under section 150R(2) of the LGA	Nil
	(iv) Notices given under section 150S(2)(a) of the LGA	Nil
	(v) Decisions made under section 150W(1)(a), (b) and (e) of the LGA	Nil
	(vi) Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA	Nil
	(vii) Occasions information was given under section 150AF(4)(a) of the LGA	Nil
	(viii) Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor	Nil
	(ix) Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the LGA about whether a councillor engaged in misconduct or inappropriate conduct	Nil

Administrative Action Complaints (Section 187(1) and (2) LGR. 2012)

The annual report must contain:

(a) a statement about the local government's commitment to dealing fairly with administrative actions complaints

(b) a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.

Implementation of Complaints management process

Council has adopted a formal policy (CSA_002 – Complaints Policy) to deal with administrative action complaints. The policy provides a statement of council's commitment to providing an open and accountable local government and details the process that council will follow to facilitate the effective management of complaints.

Council will ensure that all complaints are treated confidentially and with due respect. Complainants will not suffer any reprisal from Council or staff for making a complaint. All complaints will be investigated in a timely manner with the primary aim of reaching a resolution acceptable to both Council and the complainant.

Complaints received by Council are viewed as an opportunity for improvement, providing feedback to Council about service delivery or decisions made by Council.

A new electronic system has been implemented during the year to capture, record and manages Administrative Action Complaints received by Council whether they are received verbally, in writing or via electronic means.

Staff are provided with the necessary training in relation to the Administrative Action Complaints Policy and Complaints Management Process. Training is provided to staff in the use of the electronic system on an ongoing basis.

Further information on Council's administrative complaints management process is available at from council's website.

Assessment of performance in dealing with complaints.

No administrative action complaints were received during the year.

Number of complaints received S187(2)(a)(i)	Number of complaints resolved S187(2)(a)(ii)	Number of complaints not resolved S187(2)(a)(iii)	Number of complaints not resolved that were made in a previous year S187(2)(b)
Nil	Nil	Nil	Nil

Overseas Travel (Section 188 LGR 2012)

(1) The annual report for a financial year must contain the following information about any overseas travel made by a Councillor or local government employee in an official capacity during the financial year:

- (a) for a Councillor - the name of the Councillor
- (b) for a local government employee - the name of, and position held by, the local government employee
- (c) the destination of the overseas travel
- (d) the purpose of the overseas travel
- (e) the cost of the overseas travel

(2) The annual report may also contain any other information about the overseas travel the local government considers relevant.

There was no overseas travel undertaken by a Councillor or local government employee in an official capacity during the financial year.

Expenditure on Grants to Community Organisations (Section 189(1) LGR 2012)

The annual report for a financial year must contain a summary of:

(a) the local government's expenditure for the financial year on grants to community organisations

Council has adopted a Grant to Community Organisations Policy, which prescribes the types of grants given to community organisations. The grants provided are:

- direct cash grants to community organisations
- assets given to community organisations
- concessions (e.g. rates remitted) for community organisations.

During the 2024/2025 financial year, Council made grants and provided assistance totalling \$124,079.00 to community organisations. Refer below for details of grants made to community organisations.

Non-cash grants (concessions/fee waivers)

In Kind - Bynoe	\$2,968.00
In Kind - Country Womans Association	\$818.00
In Kind - Gulf Christian College	\$6,570.00
In Kind - Karumba Recreation Club	\$49.00
In Kind - Karumba State School	\$11.00
In Kind - Normanton Police	\$355.00
In Kind - Normanton Rodeo	\$24,920.00
In Kind - Normanton State School	\$8,944.00
In Kind - P & C Normanton State School	\$287.00
In Kind - Normanton Stingers	\$21,773.00
In Kind - Cairns to Kba Bike Ride	\$3,249.00
In Kind - Normanton Barra Classic	\$728.00
In Kind - Riverside Christian College	\$2,863.00
In Kind - Go Gulf	\$136.00
In Kind - Karumba Christmas Tree	\$3,400.00
In Kind - Mougibi Buddaries	\$514.00
In Kind - NWHHS	\$355.00
In Kind - Aspire Cairns Community	\$8,630.00
In Kind - Long Drive For Drought	\$455.00
In Kind - Gulf and Surrounds Walk to Remember	\$136.00
In Kind - Circus Workshop by Circa Cairns	\$545.00
In Kind - Gulf Savannah Development	\$682.00
In Kind - Doomadgee Dragons Rugby League Football Club	\$691.00
TOTAL	\$89,079.00

Cash Donations

Cash Donation - Outback Queensland Masters Partnership (2023 Karumba Event)	\$35,000
TOTAL	\$35,000

Discretionary Funds (Section 189(2) LGR 2012)	
The annual report must contain the following information about the local government's discretionary funds (a) the total amount budgeted for the financial year as the local government's discretionary funds (b) the prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year (c) the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes (i) capital works of the local government that are for a community purpose (ii) other community purposes (d) the amount of discretionary funds budgeted for use by each councillor for the financial year (e) if a councillor allocates discretionary funds in the financial year (i) the amount allocated (ii) the date the amount was allocated (iii) the way mentioned in section 202(1) in which the amount was allocated (iv) if the amount was allocated to a person or organisation – the name of the person or organisation to whom the allocation was made (v) the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.	Not applicable as Carpentaria Shire Councillors do not have discretionary funds.
Assessment of Corporate and Operational Plans (Section 190(1)(a) LGR. 2012)	
The annual report must contain the Chief Executive Officer's assessment of the local government's progress towards implementing its 5 year-corporate and annual operational plans	Included in Chapter 4.
Issues relevant to the assessment of Councils operations and performance (Section 190(1)(b) LGR. 2012)	
The annual report must contain particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year.	Nil
Annual Operations Report for Each Commercial Business Unit (Section 190(1)(c) LGR. 2012)	
The annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year: - information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan - particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects. - Particulars of any directions the local government gave the unit.	There were no commercial business units to report for the 2024/2025 financial year.
Joint Government Activity (Section 190(1)(d) LGR. 2012)	
The annual report must contain details of any action taken for, and expenditure on, a service, facility or activity: (i) supplied by another local government under an agreement for conducting a joint government activity (ii) for which the local government levied special rates or charges for the financial year.	Nil
Invitations to change tenders (Section 190(1)(e) LGR. 2012)	
The annual report must contain details of the number of invitations to change tenders under section 228(7) of the LGR during the financial year.	Nil

List of Registers & Public Documents (Section 190(1)(f) LGR. 2012)

The annual report must contain a list of registers kept by the local government.

The Chief Executive Officer holds the following registers. Except where otherwise indicated, they are open to inspection at the Council Administration Centre.

Register held	Open to inspection
Register of Local Laws	Yes
Register of Roads	Yes
Register of Cost-Recovery Fees	Yes
Asset Register	No
Register of Delegations	Yes
Registers of Interests of Councillors	Yes
Registers of Interests Chief Executive Officer	No
Registers of Interests Senior Executive Employees	No
Registers of interests of a person who is related to a Councillor, Chief Executive Officer or senior executive employee and senior contract employees	No
Register of Pre-qualified Suppliers	No
Register of Food Business Licences	Yes

Summary of Concessions for Rates and Charges (Section 190(1)(g) LGR. 2012)

The annual report must contain a summary of all concessions for rates and charges granted by Council for the financial year.

Pensioner Rates Remission

Council provides a rates remission to eligible pensioners.

- Council's remission is 30% on all rates and charges (except excess water charges) with a qualifying residency period of at least 10 years within the Shire boundary.
- The applicant must hold a Pensioner Concession Card and be of pensionable age for the purposes of qualifying for an aged pension under the Australian Government guidelines.
- Otherwise the applicant may be a self-funded retiree and be of pensionable age for the purposes of qualifying for an aged pension under the Australian Government guidelines.
- Any arrears of rates and charges associated with the residential allotment must be paid in full before a pensioner becomes entitled to receive the rates remission. This policy is in accordance with State Government Pension Remission Guidelines.

Rate Remission / Concessions (Other Than Pensioners)

Council considers applications for remission of rates lodged with Council where it considers the circumstances warrant such action as provided under the Local Government Act. Council may also consider the deferral of rates until a specified time if the circumstances warrant.

Summary of Rates Concessions		
Description	No. of Concessions Provided	Amount \$
Rates Based Financial Assistance	14	\$37,009.64
Total concessions	14	\$37,009.64

Report on Internal Audit (Section 190(1)(h) LGR. 2012)

The annual report must contain a summary on the internal audit for the financial year.

Section 105(1) of the Local Government Act 2009 requires that each local government must establish an efficient and effective internal audit function.

The purpose of the internal audit function is to:

- provide a systematic and proactive assessment of the effectiveness and reliability of Council's internal controls and processes
- help ensure Council is achieving its desired outcomes
- ensure compliance with legislation, Council policy and procedures
- identify and document those areas of significant operational risk to Council with a view to finding practical recommendations for improvements.

The scope of works for each financial year is set out in an Internal Audit Plan, which is endorsed by the Chief Executive Officer and the Internal Audit Committee.

In 2022/2023 Council adopted an Internal Audit Plan for the three financial years, 2022/2023 to 2024/2025. Council's internal auditors (Pacifica) have assisted Council carry out the Plan.

During the 2024/25 financial year, preparations were conducted for Data Analytics – Fraud Red Flag Indicators: Accounts Payable, Procurement, and Payroll.

The final internal audit report/findings was dated July 2025.

Investigation Notices for Competitive Neutrality Complaints (Section 190(1)(i) LGR. 2012)

The annual report must contain a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints.

Nil

Responses to QCA's Recommendations (Section 190(1)(j) LGR. 2012)

The annual report must contain the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR.

Nil



FINANCIAL STATEMENTS

2024 - 2025



Carpentaria Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



General Purpose Financial Statements

for the year ended 30 June 2025

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Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	9,104	8,735
Fees and charges	3b	858	837
Sales revenue	3c	22,926	13,841
Grants, subsidies and donations	3d(i)	60,831	32,468
Total recurrent revenue		93,719	55,881
Other income			
Rental income		608	515
Interest received	4a	2,712	1,555
Other income	4b	547	201
Total other income		3,867	2,271
Total operating revenue		97,586	58,152
Capital income			
Grants, subsidies and donations	3d(ii)	60,583	13,933
Other capital income		—	12
Total capital income		60,583	13,945
Total income		158,169	72,097
Expenses			
Recurrent expenses			
Employee benefits	5	11,811	9,657
Materials and services	6	64,468	51,799
Finance costs		312	320
Depreciation of property, plant and equipment	10	13,004	11,601
Total recurrent expenses		89,595	73,377
Other expenses			
Capital Expenses		39	—
Total other expenses		39	—
Total expenses		89,634	73,377
Net Result		68,535	(1,280)
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	10	19,675	21,381
Total other comprehensive income for the year		19,675	21,381
Total comprehensive income for the year		88,210	20,101

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

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
Assets			
Current assets			
Cash and cash equivalents	7	53,107	38,484
Receivables	8	3,816	11,378
Inventories		862	786
Contract assets	11	14,771	12,344
Other financial assets	9	283	179
		<u>72,839</u>	<u>63,171</u>
Non-current assets held for sale		489	489
Total current assets		<u>73,328</u>	<u>63,660</u>
Non-current assets			
Property, plant and equipment	10	392,718	323,398
Total non-current assets		<u>392,718</u>	<u>323,398</u>
Total Assets		<u>466,046</u>	<u>387,058</u>
Liabilities			
Current liabilities			
Payables	13	11,468	8,353
Contract liabilities	11	23,167	35,223
Borrowings	14	608	580
Provisions	15	1,297	1,036
Total current liabilities		<u>36,540</u>	<u>45,192</u>
Non-current liabilities			
Borrowings	14	4,724	5,322
Provisions	15	1,056	1,028
Total non-current liabilities		<u>5,780</u>	<u>6,350</u>
Total Liabilities		<u>42,320</u>	<u>51,542</u>
Net community assets		<u>423,726</u>	<u>335,516</u>
Community equity			
Asset revaluation surplus		241,745	222,070
Retained surplus		181,981	113,446
Total community equity		<u>423,726</u>	<u>335,516</u>

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

Statement of Changes in Equity

for the year ended 30 June 2025

\$ '000	Notes	Asset revaluation surplus	Retained surplus	Total equity
Balance as at 1 July 2024		222,070	113,446	335,516
Net result		–	68,535	68,535
Other comprehensive income for the year				
- Increase in asset revaluation surplus	10	19,675	–	19,675
Total comprehensive income for the year		19,675	68,535	88,210
Balance as at 30 June 2025		241,745	181,981	423,726
Balance as at 1 July 2023		200,689	114,726	315,415
Net result		–	(1,280)	(1,280)
Other comprehensive income for the year				
- Increase in asset revaluation surplus	10	21,381	–	21,381
Total comprehensive income for the year		21,381	(1,280)	20,101
Balance as at 30 June 2024		222,070	113,446	335,516

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

Statement of Cash Flows

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Cash flows from operating activities			
Receipts from customers		43,770	21,121
Payments to suppliers and employees		(75,828)	(64,423)
		(32,058)	(43,302)
Rental income		608	515
Interest received		2,712	1,555
Operating grants and contributions		48,455	37,086
Borrowing costs		(312)	(320)
Net cash inflow (outflow) from operating activities	19	19,405	(4,466)
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		80	771
Grants, subsidies, contributions and donations		58,476	16,912
Payments for property, plant and equipment		(62,768)	(21,608)
Net cash outflow from investing activities		(4,212)	(3,925)
Cash flows from financing activities			
Repayment of borrowings		(570)	(541)
Net cash outflow from financing activities		(570)	(541)
Net increase (decrease) in cash and cash equivalents held		14,623	(8,932)
Cash and cash equivalents at the beginning of the financial year		38,484	47,416
Cash and cash equivalents at end of the financial year	7	53,107	38,484

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

Notes to the Financial Statements

for the year ended 30 June 2025

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Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these financial statements

(a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

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

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

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024. None of the standards had a material impact on reported position, performance and cash flows.

The relevant standards for Council were:

- AASB 101 Presentation of Financial Statements (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities
- AASB 13 Fair Value Measurement (amended by AASB 2022-10)

(c) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

Effective for reporting periods beginning on or after 1 January 2026

- AASB 2024-2 *Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*

Effective for reporting periods beginning on or after 1 January 2028

- AASB 18 *Presentation and Disclosure in Financial Statements*

Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these financial statements (continued)

(d) Estimates and Judgements

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

- Revenue recognition - Note 3
- Valuation and depreciation of property, plant and equipment - Note 10
- Provisions - Note 15
- Contingent liabilities - Note 17

(e) Rounding

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000, unless otherwise stated.

(f) Taxation

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

Note 2. Analysis of results by function

(a) Components of Council functions

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

Governance

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

Economic

The objective of this function is to ensure the community is serviced by a high quality and effective road network. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network. It also facilitates the shire's growth and prosperity through well planned and quality development. The objective of planning and development is to ensure that Carpentaria Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to town, neighbourhood and regional planning, and management of development approval processes.

Environment

The goals of this program are to protect and support a healthy, safe community through sustainable water services and includes all activities relating to water including flood and waterways management. This program also protects and supports the health of our community by sustainably managing sewerage infrastructure. The program also facilitates waste management to protect and support our community and natural environment by sustainably managing refuse. The function provides refuse collection and disposal services, mosquito and other pest management programs.

Social

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2. Analysis of results by function (continued)

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

Functions \$ '000	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net result	Total assets
	Recurring grants	Recurring other	Capital grants	Capital other		Recurring	Capital				
2025											
Governance	13,597	8,041	1,551	—	23,189	(7,086)	(39)	(7,125)	14,552	16,064	61,185
Economic	46,819	27,071	58,597	—	132,487	(74,921)	—	(74,921)	(1,031)	57,566	264,779
Environment	(116)	866	—	—	750	(1,661)	—	(1,661)	(911)	(911)	79,247
Social	531	803	409	—	1,743	(5,927)	—	(5,927)	(4,593)	(4,184)	60,835
Total	60,831	36,781	60,557	—	158,169	(89,595)	(39)	(89,634)	8,017	68,535	466,046
2024											
Governance	195	6,448	773	12	7,428	(6,191)	—	(6,191)	452	1,237	46,255
Economic	31,521	17,656	13,205	—	62,382	(60,527)	—	(60,527)	(11,350)	1,855	207,991
Environment	86	929	—	—	1,015	(1,601)	—	(1,601)	(586)	(586)	76,113
Social	666	652	(46)	—	1,272	(5,058)	—	(5,058)	(3,740)	(3,786)	56,699
Total	32,468	25,685	13,932	12	72,097	(73,377)	—	(73,377)	(15,224)	(1,280)	387,058

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue

\$ '000	2025	2024
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(a) Rates, levies and charges

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

General rates	5,294	5,203
Water access charge	1,246	1,228
Water consumption charge	671	500
Sewerage	1,634	1,550
Waste management	840	779
Total rates and utility charge revenue	9,685	9,260
Less: Discounts	(503)	(474)
Less: Pensioner remissions	(52)	(47)
Less: Rates write-off	(26)	(4)
Total rates, levies and charges	9,104	8,735

(b) Fees and charges

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example pools. There is no material obligation for Council in relation to refunds or returns.

\$ '000	2025	2024
Airport landing fees	344	334
Child care	136	100
Barra hatchery tours	127	132
Gym	43	49
Building and development fees	39	39
Halls	37	53
Cemeteries	35	24
Licences and registrations	12	8
Animal control fees	1	3
Libraries	1	1
Other fees and charges	83	94
Total fees and charges	858	837

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

(c) Sales revenue

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

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

The contract work carried out is not subject to retentions.

\$ '000	2025	2024
Rendering of services		
DTMR recoverable works	19,699	11,099
Road maintenance performance contract (RMPC) works	3,063	2,557
Other works (Barra Hatchery, Boat Ramps, Visitor Information Centre etc)	164	185
Total sales revenue	22,926	13,841

(d) Grants, subsidies and donations**Grant income under AASB 15**

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

Performance obligations vary in each agreement but include events, restoration of road damage, purchase of materials and supplies etc. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Grant income under AASB 1058

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

Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Donations and contributions

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

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

Physical assets contributed to council by developers in the form of road works, stormwater, water and wastewater infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

\$ '000	2025	2024
(i) Operating		
Shire roads flood damage (DRFA)	42,978	31,517
General purpose grants	15,517	391
State government subsidies and grants	2,007	280
Commonwealth government subsidies and grants	325	276
Donations	4	4
Total recurrent grants, subsidies and donations	60,831	32,468

In relation to general purpose grants for the 2023-24 financial year, Council did not receive any advance grant funding for the Commonwealth Financial Assistance ("FA") Grant. However, in 2024-25, the Council received \$10,123,499, which represents 100% of the FA Grant allocation for the 2024-25 financial year and \$5,339,650 which represents 50% of the FA Grant allocation for the 2025-26 financial year. As these grants are considered untied, they were recognised upon receipt in the 2024-25 financial year.

\$ '000	2025	2024
(ii) Capital		
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.		
State government subsidies and grants	59,790	9,797
Commonwealth government subsidies and grants	793	4,136
	60,583	13,933
Total capital grants, subsidies and donations	60,583	13,933

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

\$ '000	Notes	2025		2024	
		Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and subsidies	3d	12,805	108,056	1,137	44,756
Donations	3d	553	—	508	—
		13,358	108,056	1,645	44,756

Notes to the Financial Statements

for the year ended 30 June 2025

Note 4. Interest and other income

\$ '000	2025	2024
(a) Interest received		
Interest from overdue rates and utility charges	94	88
Interest from deposits and investment	2,618	1,467
Total interest received	2,712	1,555
(b) Other income		
Sponsorships, refunds and other miscellaneous income are recognised upon receipt.		
Insurance claim	463	—
Other	84	201
Total other income	547	201

Note 5. Employee benefits

\$ '000	Notes	2025	2024
Staff wages and salaries		8,410	7,081
Councillors' remuneration		498	468
Annual, sick and long service leave entitlements		1,716	1,110
Superannuation	18	1,031	927
		11,655	9,586
Other employee related expenses		430	271
		12,085	9,857
Less: capitalised employee expenses		(274)	(200)
Total Employee benefits		11,811	9,657

	2025 Number	2024 Number
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Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.

Total Council employees (number) at the reporting date:

Elected members	7	7
Administration staff	39	29
Depot and outdoors staff	45	44
Total full time equivalent employees	91	80

The calculation of total full time equivalent employees for the 2025 financial year is based on the weighted average of employees during the year, whereas the calculation in the 2024 financial year was based on employees as at balance date.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Materials and services

\$ '000	2025	2024
Audit of annual financial statements by the Auditor-General of Queensland*	105	88
Airport operations	320	384
Child care centre operations	140	179
Community services	1,485	1,631
Council road works	551	697
Donations paid	153	102
Flood damage maintenance works	38,797	30,828
Pest management	141	136
Public facilities	1,281	1,744
Quarry expenses	12	8
Recoverable Works	17,197	12,282
Sewerage operations	640	666
Tourism	786	611
Waste operations	1,009	957
Water operations	1,349	898
Other materials and services	502	588
Total materials and services	64,468	51,799

*Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$100,200 (2024: \$97,500).

Note 7. Cash and cash equivalents

\$ '000	2025	2024
Cash and cash equivalents		
Cash at bank and on hand	4,071	187
Deposits at call	49,036	38,297
Balance per Statement of Cash Flows	53,107	38,484

Restricted and internally allocated cash and cash equivalents

Unrestricted cash

Council is exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed.

Cash and cash equivalents	53,107	38,484
Less: Externally imposed restrictions on cash	(8,396)	(23,874)
Unrestricted cash	44,711	14,610

Notes to the Financial Statements

for the year ended 30 June 2025

Note 7. Cash and cash equivalents (continued)

\$ '000	2025	2024
Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:		
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent government grants and subsidies	8,396	23,874
(ii) Internal allocations of cash at the reporting date:		
Internal allocations of cash may be lifted by a Council with a resolution.		
Future capital works	6,689	5,363
Future asset replacement	2,693	2,693
Total unspent restricted cash	17,778	31,930

Trust Funds

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 from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Funds held in trust for outside parties

Security deposits	83	98
	83	98

Note 8. Receivables

Settlement of receivables is required within 30 days after the invoice is issued. Terms for loans and advances are usually a maximum of five years with interest charged at non-commercial rates. Security is not normally obtained. Receivables are measured at amortised cost which approximates fair value at reporting date.

\$ '000	2025	2024
Current		
Rates and charges	536	505
Trade debtors	679	3,189
Loans to community organisations	94	25
ATO - net GST receivable	1,053	1,182
Accrued income	1,484	6,507
Total	3,846	11,408
Less: Loss Allowance	(30)	(30)
Total current receivables	3,816	11,378

Accounting policies

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.

Council has identified 3 groupings of its receivables: Rates and charges, trade debtors and loans to community organisations and relevant judgements in relation to expected credit loss have been made for each group.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 8. Receivables (continued)

Rates and charges: Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Loans to community organisations: Loans were made to various sporting bodies. These loans arise from time to time and are subject to negotiated interest rates which are below market rates. The credit risk on these loans is considered low. The loans in place are at call.

Trade debtors: Council has applied the simplified approach for trade receivables and contract assets and the loss allowance is measured at an amount equal to lifetime expected credit losses. Debtors includes payable by State and Commonwealth governments and their agencies. A credit enhancement exists as these payments are effectively government guaranteed and both the State and Commonwealth governments have high credit ratings, accordingly Carpentaria Shire Council determines the level of credit risk exposure to be immaterial and therefore does not record an Expected Credit Loss for these counterparties.

Interest is charged on outstanding rates . No interest is charged on other debtors.

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

\$ '000	2025	2024
Rates, levies and charges	536	505
State and Commonwealth Government	3,103	10,634
Community organisations	96	70
Other debtors	81	169
Total	3,816	11,378

Movement in accumulated impairment losses is as follows:

Opening balance at 1 July	(30)	(22)
Add: Impairment during the year	—	(8)
Closing Balance at 30 June	(30)	(30)

Note 9. Other assets

\$ '000	2025	2024
Current		
Water charges not yet levied	283	179
Total current other assets	283	179

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment

\$ '000	Capital work in progress	Land and improvements	Buildings	Plant and equipment	Road, drainage and bridge network	Water	Sewerage	Waste infrastructure	Other infrastructure assets	Total
2025										
Measurement basis	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	
Fair value category		Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3	Level 3	Level 3	
Opening gross balance as at 1 July	11,238	4,625	68,649	14,559	260,077	97,311	30,570	2,241	30,777	520,047
Additions*	62,768	—	—	—	—	—	—	—	—	62,768
Disposals	—	—	—	(201)	—	—	—	—	—	(201)
Revaluation increments to equity (ARS)	—	226	2,336	—	7,766	8,415	4,531	88	1,058	24,420
Transfers between classes	(19,996)	—	422	976	13,540	156	23	(341)	5,220	—
Closing gross value as at 30 June	54,010	4,851	71,407	15,334	281,383	105,882	35,124	1,988	37,055	607,034
Opening accumulated depreciation and impairment as at 1 July	—	—	30,371	7,357	92,335	41,582	12,338	89	12,577	196,649
Depreciation expense	—	—	2,770	1,082	5,700	1,634	527	30	1,260	13,004
Depreciation on disposals	—	—	—	(81)	—	—	—	—	—	(81)
Revaluation increments to equity (ARS)	—	—	1,127	—	(4,382)	5,674	1,867	7	452	4,745
Total accumulated depreciation as at 30 June	—	—	34,268	8,358	93,653	48,890	14,732	126	14,289	214,316
Carrying amount as at 30 June	54,010	4,851	37,139	6,976	187,730	56,992	20,392	1,862	22,766	392,718
Other information										
Range of estimated useful life in years		Land not depreciated	15-150	2-40	10-1000	5-80	5-100	30-40	10-100	
*Asset additions comprise										
Asset renewals	—	—	247	—	1,751	66	221	—	2	2,286
Other additions	—	375	22	1,432	54,927	336	—	—	3,390	60,482
Total asset additions	—	375	269	1,432	56,678	402	221	—	3,392	62,768

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

\$ '000	Capital work in progress	Land and improvements	Buildings	Plant and equipment	Road, drainage and bridge network	Water	Sewerage	Waste infrastructure	Other infrastructure assets	Total
2024										
Measurement basis	Cost	Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	
Fair value category		Level 2 & 3	Level 2 & 3		Level 3	Level 3	Level 3	Level 3	Level 3	
Opening gross balance as at 1 July	4,087	4,469	55,377	13,551	243,631	92,831	29,262	—	31,777	474,985
Additions*	21,609	—	—	—	—	—	—	—	—	21,609
Disposals	—	—	(360)	(1,973)	—	—	—	—	—	(2,333)
Revaluation increments to equity (ARS)	—	156	13,010	—	8,386	3,320	1,290	56	(432)	25,786
Transfers between classes	(14,458)	—	622	2,981	8,060	1,160	18	2,185	(568)	—
Closing gross value as at 30 June	11,238	4,625	68,649	14,559	260,077	97,311	30,570	2,241	30,777	520,047
Opening accumulated depreciation and impairment as at 1 July	—	—	27,041	7,758	84,063	38,657	11,301	—	13,397	182,217
Depreciation expense	—	—	2,049	1,026	5,213	1,489	491	15	1,318	11,601
Depreciation on disposals	—	—	(147)	(1,427)	—	—	—	—	—	(1,574)
Revaluation increments to equity (ARS)	—	—	1,428	—	3,059	1,436	546	20	(2,084)	4,405
Transfer between classes	—	—	—	—	—	—	—	54	(54)	—
Total accumulated depreciation as at 30 June	—	—	30,371	7,357	92,335	41,582	12,338	89	12,577	196,649
Carrying amount as at 30 June	11,238	4,625	38,278	7,202	167,742	55,729	18,232	2,152	18,200	323,398
Other information										
Range of estimated useful life in years		Land not depreciated	15-150	2-40	10-1000	5-80	5-100	30-40	10-100	
*Asset additions comprise										
Asset renewals	—	—	310	—	660	384	261	10	—	1,625
Other additions	—	—	299	3,109	12,778	438	51	10	3,299	19,984
Total asset additions	—	—	609	3,109	13,438	822	312	20	3,299	21,609

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

(a) Recognition

The asset capitalisation thresholds for all asset classes is \$5,000.

Land under roads and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by Queensland State Government and not recognised in the Council financial statements.

(b) Measurement

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

(c) Depreciation

Land and work in progress are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Key judgements and estimates:

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

(d) Impairment

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

(e) Valuation

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

(i) Valuation

Council compares the carrying amount of its property, plant and equipment on an annual basis to current fair value and makes adjustments where these are materially different. Council performs a full comprehensive revaluation at least once every 5 years by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes:

- Management valuation using internal engineers and external valuer to assess the condition and cost assumptions associated with all infrastructure assets and an appropriate cost index for the region.
- A "desktop" valuation for land and improvements, buildings and infrastructure assets (road, drainage and bridge network, water, sewerage and other) classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

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

Fair values are classified into three levels as follows:

Level 1: Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets, for the asset or liability.

Level 3: Fair value based on unobservable inputs for the asset and liability.

There were no transfers between levels during the year.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and Improvements (level 2) - \$2,420,750 (2024: \$2,194,500)	Market value	30/06/2024	AssetVal Pty Ltd Group	0% and 25%	N/A

Key assumptions and estimates (related data sources)

Utilises prices gathered by way of market transaction evidence involving similarly comparable assets. Approaches under this methodology may include Direct Comparison, Summation or Income Capitalisation, all of which are accepted under the Australian Accounting Standards and Australian Property Institute guidelines.

Land and Improvements (level 3) - \$2,430,537 (2024: \$2,430,537)	Market value	30/06/2024	AssetVal Pty Ltd Group	0%	N/A
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Key assumptions and estimates (related data sources)

Lack of appropriate comparable sales evidence in certain geographic locations and for properties of certain specific comparable land use and/or area classification. In such cases, regard is given to the closest comparable sales and the subject properties' characteristics in relation to those sales.

For land parcels with significantly compromised shape, size and/ or zoning, a nominal land value has been applied.

Buildings (level 2) - \$4,463,648 (2024: \$4,729,120)	Market value	30/06/2024	AssetVal Pty Ltd Group	3.4%	N/A
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Key assumptions and estimates (related data sources)

Sales of similar assets in the locality and standard valuation principles have been considered whereby the direct comparison method for each asset has been utilised.

Due regard has been given to zoning, size, shape, location, topography and exposure characteristics for each asset; as well as overall market conditions as at the date of valuation.

Buildings (level 3) - \$32,675,352 (2024: \$33,545,273)	Current replacement cost	30/06/2024	AssetVal Pty Ltd Group	3.4%	N/A
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Key assumptions and estimates (related data sources)

Valuers has utilised data from contemporary cost databases including Rawlinsons Construction Cost Handbook 2025 and AIQS by applying a \$/m2 unit rate to the gross building area (GBA) to determine the current cost of a modern substitute and where necessary adjustments for excess utility and any other obsolescence factors are considered.

Lack of appropriate comparable sales evidence in certain geographic locations and also for properties of certain specific comparable land use and/or area classification. In such cases, regard is given to the closest comparable sales and the subject properties' characteristics in relation to those sales.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Road Drainage and Bridge Network (level 3) - \$187,729,579 (2024: \$167,742,000)	Current replacement cost	30/06/2025	AssetVal Pty Ltd Group	N/A	N/A

Key assumptions and estimates (related data sources)

Where there was no depth of market as determined for the assets, the net current value of an asset was considered as the gross value less accumulated depreciation to reflect the consumed or expired service potential of the asset. Published/available market data for recent projects, and/or published cost guides were utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees.

While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life and asset condition) were also required (level 3).

- Source of raw material, most has been sourced locally from gravel pits for unsealed roads.
- Source of water available at low to moderate cost for rural road works (<15km).
- Contract crushing utilised for road sealing aggregate and aggregation of sealing projects and renewals to reduce low quantity works and increase economies of scale.
- Quality of material utilised in pavement construction and extent of compaction of formation varied based on road type and hierarchy.

Road assets were componentised where required with unit rates applied to the individual components in order to determine the replacement cost.

The unit rates applied were based on recent project costs and include all materials, labour and overheads. The unit rates were estimated in consultation with Council's Technical Services staff using information collated from recent project costs.

Water (level 3) - \$56,992,088 (2024: \$55,729,000)	Current replacement cost	30/06/2025	AssetVal Pty Ltd Group	N/A	N/A
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Key assumptions and estimates (related data sources)

Where there was no depth of market as determined for the assets, the net current value of an asset was considered as the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. Published/available market data for recent projects, and/or published cost guides were utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees.

The method used to value Council's water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Sewerage (level 3) - \$20,391,901 (2024: \$18,232,000)	Current replacement cost	30/06/2025	AssetVal Pty Ltd Group	N/A	N/A

Key assumptions and estimates (related data sources)

Where there was no depth of market as determined for the assets, the net current value of an asset was considered as the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset. Published/available market data for recent projects, and/or published cost guides were utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees.

The method used to value Council's water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation.

Waste infrastructure (level 3) \$1,862,000 (2024: \$2,152,000)	Current replacement cost	30/06/2019	AssetVal Pty Ltd Group	3.3%	N/A
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Key assumptions and estimates (related data sources)

Current Replacement Cost Approach determines the cost to a market participant (buyer) to acquire or construct a substitute asset of comparable utility/service potential, adjusted (depreciated) for obsolescence. Depreciation adjustments to measure the Fair Value of an asset typically take into account Physical Deterioration, Functional and Economic Obsolescence.

The Current Replacement Cost can be determined as the cost per unit of service potential of the most appropriate modern replacement asset (adjusted for any difference in future service potential), or as the cost of reproducing or replicating the future service potential of the asset.

Other Infrastructure Assets (level 3) \$22,766,000 (2024: \$18,200,000)	Current replacement cost	30/06/2024	AssetVal Pty Ltd Group	3.3%	N/A
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Key assumptions and estimates (related data sources)

Current Replacement Cost Approach determines the cost to a market participant (buyer) to acquire or construct a substitute asset of comparable utility/service potential, adjusted (depreciated) for obsolescence. Depreciation adjustments to measure the Fair Value of an asset typically take into account Physical Deterioration, Functional and Economic Obsolescence.

The Current Replacement Cost can be determined as the cost per unit of service potential of the most appropriate modern replacement asset (adjusted for any difference in future service potential), or as the cost of reproducing or replicating the future service potential of the asset.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Roads, Drainage and Bridge Network

Significant Inputs:

- Economic Useful Life (EUL) Assessment
- Remaining Service Potential (RSP) Assessment
- Optimised Replacement Cost (ORC) Analysis

Economic Useful Life (EUL) Assessment

The economic useful life has been assessed based on the aforementioned asset hierarchy, road type segregation and componentisation. These lives were initially measured utilising historical renewal data, regional aggregated data, published failure rates, and supplied data, these inputs were then supplied to Council engineering staff for input and review.

Hierarchy	Component	EUL (Years)
Sealed	Top seal	10
Sealed	Base seal	60
Sealed	Pavement	180
Sealed	Formation	1000
Gravel	Pavement	60
Gravel	Gravel (surface)	20
Gravel	Formation	1000
Formed	Formation	1000

Remaining Service Potential (RSP) Assessment

A condition assessment was applied, which is based on factors such as the age of the asset, overall condition as noted by the Valuer during inspection, economic and/or functional obsolescence. The condition assessment directly translates to the level of depreciation applied.

Accumulated Depreciation

Optimised Replacement Cost (ORC) Analysis

While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life and asset condition) were also required (level 3).

Infrastructure assets were componentised where required with unit rates applied to the individual components in order to determine the replacement cost.

Water and Sewerage - Calculation of Current Replacement Cost

Significant Inputs:

- Economic Useful Life (EUL) Assessment
- Remaining Service Potential (RSP) Assessment
- Optimised Replacement Cost (ORC) Analysis

Economic Useful Life (EUL) Assessment

The economic useful life has been assessed based on the aforementioned asset hierarchy, water and sewerage type segregation and componentisation. These lives were initially measured utilising historical renewal data, regional aggregated data, published failure rates, and supplied data, these inputs were then supplied to Council engineering staff for input and review.

Hierarchy	Component	EUL (Years)
Reticulation	Main	80
Reticulation	Water Meters	25
Reticulation	Point Assets (Valves, manholes)	20-80
Active Water Assets	Structures, Pumps, Electrical	5-80
Active Sewer Assets	Structures, Pumps, Electrical	10-80

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Property, plant and equipment (continued)

Remaining Service Potential (RSP) Assessment

A condition assessment was applied, which is based on factors such as the age of the asset, overall condition as noted by the Valuer during inspection, economic and/or functional obsolescence. The condition assessment directly translates to the level of depreciation applied.

Accumulated Depreciation

To calculate the appropriate amount of accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for sampled visible assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life.

Optimised Replacement Cost (ORC) Analysis

While the replacement cost of the assets could be supported by market supplied evidence (level 2), the other unobservable inputs (such as estimates of useful life and asset condition) were also required (level 3).

The optimised replacement cost has been calculated by the valuer with reference to unit rates for network assets calculated in consultation with the council, and lump sum figures for complex assets. The rates assume an incremental Greenfields approach and exclude Brownfield cost components. The valuers have involved the Council's engineering team as much as possible when developing the unit rates and relied on a combination of sources, cost guides, historical costs, contractor rates, future works and regional information.

Infrastructure assets were componentised where required with unit rates applied to the individual components in order to determine the replacement cost.

The unit rates applied were based on Greenfields project costs and include all materials, labour and overheads. The unit rates were estimated in consultation with Council's Technical Services staff using information collated from recent project costs.

Water and Sewerage - Unobservable Inputs

The method used to value Council's water and sewerage assets utilises a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 11. Contract balances

\$ '000	2025	2024
(a) Contract assets		
Contract assets	14,771	12,344
Total current contract assets	14,771	12,344
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	9,784	9,464
Non-capital performance obligations (including deposit received in advance)	13,383	25,759
Total current contract liabilities	23,167	35,223

Contract liabilities consist of funding received in advance for maintenance and restoration of road, sewerage, building improvements and signages.

Revenue recognised that was included in the contract liability balance at the beginning of the year

Funds to construct Council controlled assets	9,100	2,355
Non-capital performance obligations	25,268	10,822
Total revenue included in the contract liability	34,368	13,177

Satisfaction of contract liabilities

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

(c) Significant changes in contract balances

Significant movements in contract assets and contract liabilities that have occurred during the year were due to the change in the timing of the work and monies received in advance for various projects. As a result of the significant weather events in 2024 and 2025, Council's QRA-approved projects have consistently increased. Contract liabilities at 30 June 2025 decreased due to utilisation of funds received in advance at the end of the financial year including approved projects during the year, while the increase in contract assets was due to the accumulated costs of previously approved projects still awaiting acquittal submission.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Leases

Council as a lessee

Exceptions to lease accounting

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

Leases at significantly below market value / concessionary leases

Council has a number of leases at significantly below market for Land and Buildings which are used for the following purposes:

- Community halls and
- Sports and recreation

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

Amounts included in the statement of comprehensive income related to leases

The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee.

\$ '000	2025	2024
Expenses relating to short-term leases	3,953	3,523
Total cash outflows for leases	3,953	3,523

Council as a lessor

Operating leases

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

Rent from property is recognised as income on a periodic straight line basis over the lease term.

The minimum lease receipts arising from operating leases are as follows:

	2025 \$'000	2024 \$'000
Not later than one year	71	22
Between one and two years	67	21
Between two and three years	41	17
Between three and four years	39	17
Between four and five years	37	17
Later than five years	337	130
	592	224

Notes to the Financial Statements

for the year ended 30 June 2025

Note 13. Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase / contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms. A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

\$ '000	2025	2024
Current		
Creditors and accruals	9,716	6,477
Accrued expenses	1,630	1,778
Prepaid rates	86	76
Other creditors	36	22
Total current payables	11,468	8,353

Note 14. Borrowings

Interest is expensed as accrued, no interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2030 to 15 March 2035.

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

\$ '000	2025	2024
Current		
Loans - QTC	608	580
Total current borrowings	608	580
Non-current		
Loans - QTC	4,724	5,322
Total non-current borrowings	4,724	5,322

Notes to the Financial Statements

for the year ended 30 June 2025

Note 14. Borrowings (continued)

\$ '000	2025	2024
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Reconciliation of Loan Movements for the year**Loans - Queensland Treasury Corporation**

Opening balance at beginning of financial year	5,902	6,443
Principal repayments	(570)	(541)
Book value at end of financial year	5,332	5,902

The QTC loan market value at the reporting date was \$5,376,596. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

The following table sets out the Council's liquidity risk of borrowings in a format as it might be provided to management. The amounts disclosed in the maturity analysis represent the contractual undiscounted cashflows at the balance date:

	0 to 1 year \$'000	1 to 5 years \$'000	Over 5 years \$'000	Total contractual cash flows \$'000	Carrying \$'000
2025					
Loans - QTC	842	3,369	2,200	6,411	5,332
2024					
Loans - QTC	842	3,369	3,042	7,253	5,902

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

No assets have been pledged as security by the council for any liabilities, however all loans are guaranteed by the Queensland Government. There have been no defaults or breaches of the loan agreement during the 2025 or 2024 financial years.

Carpentaria Shire Council is exposed to interest rate risk through its borrowings from QTC. Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised. QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. Provisions

Long service leave

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

Refuse dump restoration

A provision is made for the cost of restoring refuse dumps where it is probable the Council will be liable, or required, to incur cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of restoration. The refuse restoration closing balance of \$930,553 (2024:\$891,955) is the present value of the estimated cost of restoring the refuse disposal sites to a useable state at the end of their useful lives. The projected cost at closing date of 2036 is \$1,382,686 (2024:\$1,147,546)

The provision represents the present value of the anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the remaining operating site will close in 2036 and that the restoration will occur progressively over the subsequent four years.

As refuse dumps are on state reserves 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.

\$ '000	2025	2024
Current		
Annual leave	854	643
Long service leave	300	232
Sick leave	27	59
Other employee entitlements	92	79
Refuse restoration	24	23
Total current provisions	1,297	1,036
Non-current		
Long service leave	149	159
Refuse restoration	907	869
Total non-current provisions	1,056	1,028
Refuse restoration		
Balance at beginning of financial year	892	1,029
Increase/(decrease) in provision due to unwinding of discounts and change in estimate	39	(137)
Balance at end of financial year	931	892

Notes to the Financial Statements

for the year ended 30 June 2025

Note 16. Commitments for expenditure

\$ '000	2025	2024
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(a) Contractual commitments

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

Flood damage works	33,633	217
Other operating expenditures	8,299	4,274
	<u>41,932</u>	<u>4,491</u>

(b) Capital Commitments

Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:**Property, plant and equipment**

Road, drainage and bridge network	716	119
Water assets	101	69
Plant and equipment	228	960
Others	97	3,423

Total commitments	<u>1,142</u>	<u>4,571</u>
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These expenditures are payable as follows:

Within one year	1,142	4,571
Total payable	<u>1,142</u>	<u>4,571</u>

Note 17. Contingent liabilities

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

Local Government Mutual

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

As at 30 June 2025 the LGM 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 was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$273,874.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 18. Superannuation

Council contributes to LGIASuper. LGIASuper is a Multiemployer Plan as defined in Australian Accounting Standard *AASB 119 Employee Benefits*. The scheme has a number of elements including defined benefits funds and an accumulated benefits fund. Council does not have any employees who are members of the defined benefits funds and so is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulated benefits fund. The scheme is managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

\$ '000	Notes	2025	2024
Other superannuation contributions for employees		1,031	927
Total superannuation contributions paid by Council for employees	5	1,031	927

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

\$ '000	2025	2024
Net result	68,535	(1,280)
Non-cash items		
Depreciation	13,004	11,601
	13,004	11,601
Investing and development activities (non-cash):		
Net (profit)/loss on disposal of non-current assets	39	(12)
Capital grants and contributions	(60,583)	(13,933)
	(60,544)	(13,945)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	7,562	(8,185)
Increase/(decrease) in loss allowance	—	8
(Increase)/decrease in inventories	(76)	(111)
(Increase)/decrease in contract assets	—	(6,729)
(Increase)/decrease in other assets	(104)	484
Increase/(decrease) in payables	3,115	2,956
Increase/(decrease) in contract liabilities	(12,376)	11,347
Increase/(decrease) in employee leave entitlements	250	(375)
Increase/(decrease) in other provisions	39	(137)
Increase/(decrease) in other liabilities	—	(100)
	(1,590)	(842)
Net cash inflow (outflow) from operating activities	19,405	(4,466)

Notes to the Financial Statements

for the year ended 30 June 2025

Note 20. Reconciliation of liabilities arising from financing activities

\$ '000	As at 30/06/24		Non-cash changes (new leases)	As at 30/06/25	
	Opening Balance	Cashflows		Closing balance	
Borrowings	5,902	(570)	—	5,332	
	5,902	(570)	—	5,332	

\$ '000	As at 30/06/23		Non-cash changes (new leases)	As at 30/06/24	
	Opening Balance	Cashflows		Closing balance	
Borrowings	6,443	(541)	—	5,902	
	6,443	(541)	—	5,902	

Note 21. Events after the reporting period

There has not been any event that occurred after the end of the reporting period that has significantly affected, or may significantly affect, the current or future financial results of the Council.

Note 22. Transactions with related parties

(a) Key management personnel (KMP)

KMP are the Mayor, Deputy Mayor, Councillors, Chief Executive Officer, Director of Corporate Services (Chief Operating Officer), Director of Engineering and Executive Manager of Community Development, Tourism & Regional Prosperity.

\$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	955	935
Post-employment benefits	125	173
Long-term benefits	21	12
Total	1,101	1,120

Detailed remuneration disclosures are provided in the annual report.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 22. Transactions with related parties (continued)

(b) Other Related Parties

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

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

	Additional information	2025 \$'000	2024 \$'000
Purchase of materials and services from entities controlled by KMP	22(b)(i)	1,082	2,359
Employee expenses for close family members of KMP	22(b)(ii)	96	329
Total		1,178	2,688

(i) Council purchased the following contracting services from entities that are controlled by KMP. All purchases were at arm's length and were in the normal course of Council operations:

	2025 \$'000	2024 \$'000
Contracting services (machinery hire and trade services)	9,890	15,228
Goods/services	-	16
Total	9,890	15,244

(ii) All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employed during the year 84 (2024: 98) full-time equivalent employees of which only 4 (2024: 6) are close family members of key management personnel.

(c) Loans and guarantees to/from related parties

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

(d) Commitments to/from other related parties

Council has an existing contract with entities controlled by Councillors as Pre-Qualified Supplier for the Hire of Plant and Equipment for each Construction Season. A tender was conducted on each contract and this is a continual contract with no total contract value available until completion of each season. The contract was the result of a tender process in accordance with the Council's normal procedures and policies. Relevant Councillors were not involved in the decision of awarding the contract. Currently, Council has renewed pre-qualified suppliers of the plant for 2026 construction season.

As of 30 June 2025, Council had outstanding payables to related entities of \$680,751 (2024: \$112,815).

(e) 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 Carpentaria Shire. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of the Normanton and Karumba Pools and Gyms
- Borrowing of books from the Council libraries

Council has not included these types of transactions in its disclosure, where they are made on the same terms and conditions available to the general public.

General Purpose Financial Statements

for the year ended 30 June 2025

Management Certificate

for the year ended 30 June 2025

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 2 to 34, 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

Jack Bawden

Date: 22 / 10 / 2025



Chief Executive Officer

Anne Andrews

Date: 22 / 10 / 2025

INDEPENDENT AUDITOR'S REPORT

To the councillors of Carpentaria Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Carpentaria Shire Council.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Carpentaria Shire Council's annual report for the year ended 30 June 2025 was the current-year financial sustainability statement, current-year financial sustainability statement - contextual ratios and unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

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

Prescribed requirements scope

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



Sri Narasimhan
as delegate of the Auditor-General

27 October 2025

Queensland Audit Office
Brisbane

Carpentaria Shire Council

Current-year Financial Sustainability Statement

Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	7.03	N/A	Council is above the target ratio.
Operating Performance	Operating Surplus Ratio	0% to 10%	8.2%	-7.8%	Council is within the target ratio.
	Operating Cash Ratio	Greater than 0%	21.8%	8.6%	Council is above the target ratio.
Asset Management	Asset Sustainability Ratio	Greater than 90%	19.2%	25.9%	Council is below the target range. Most of Council renewal on roads were done through DRFA projects which are accounted as operating expenditures as per Council's Essential Assets Policy.
	Asset Consumption Ratio	Greater than 60%	61.3%	63.1%	Council is above the target ratio. Council has achieved the target ratio in the last five years.
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.25	0.73	Council is within the target ratio. Council has not drawn down any new debt in the last five years..

The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 6 reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

Carpentaria Shire Council

Certificate of Accuracy (audited ratios)

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

Jack Bawden

Date: 22 / 10 / 2025



Chief Executive Officer

Anne Andrews

Date: 22 / 10 / 2025

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Carpentaria Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Carpentaria Shire Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Carpentaria Shire Council for the year ended 30 June 2025 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Carpentaria Shire Council's annual report for the year ended 30 June 2025 was the general purpose financial statements, current-year financial sustainability statement - contextual ratios, and the unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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



Sri Narasimhan
as delegate of the Auditor-General

27 October 2025

Queensland Audit Office
Brisbane

Carpentaria Shire Council

Current-year Financial Sustainability Statement - Contextual Ratios

Type	Measure	Target (Tier 7)	Actual Current Year	5-Year Average	Council Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue*	N/A	10.2%	13.5%	-
	Population Growth*	N/A	1.8%	1.5%	-

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 2 reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

Carpentaria Shire Council
Certificate of Accuracy (contextual ratios - unaudited)

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
Jack Bawden
Date: 22 / 10 / 2025



Chief Executive Officer
Anne Andrews
Date: 22 / 10 / 2025

Carpentaria Shire Council
 Unaudited Long-Term Financial Sustainability Statement

Type	Measure	Target (Tier 7)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035
Financial Capacity	Council-Controlled Revenue	Greater than 60%	10.21%	12.14%	12.00%	12.01%	12.01%	12.02%	12.02%	12.03%	12.03%	12.04%	12.04%
	Population Growth	N/A	1.84%	0.77%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%
Operating Performance	Operating Surplus Ratio	0% to 10%	8.19%	-11.23%	-9.21%	-8.49%	-5.54%	-8.59%	-8.40%	-8.43%	-8.46%	-8.50%	-8.52%
	Operating Cash Ratio	Greater than 0%	21.83%	4.76%	6.60%	7.34%	7.29%	7.25%	7.21%	7.17%	7.13%	7.09%	7.05%
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%	19.17%	142.54%	155.86%	120.63%	109.03%	106.90%	104.80%	102.75%	100.73%	98.76%	96.82%
	Asset Consumption Ratio	Greater than 60%	61.35%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%	63.23%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	0.25	1.18	0.72	0.53	0.42	0.30	0.23	0.17	0.11	0.05	-

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

Carpentaria Shire Council

Certificate of Accuracy - Long Term Financial Sustainability Statement

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

Jack Bawden

Date: 22 / 10 / 2025



Chief Executive Officer

Anne Andrews

Date: 22 / 10 / 2025



CARPENTARIA SHIRE

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