



AGENDA

Ordinary Council Meeting

Thursday, 19 March 2026

I hereby give notice that an Ordinary Meeting of Council will be held on:

Date: Thursday, 19 March 2026

Time: 10AM

Location: Mapoon Aboriginal Shire Council Chambers

Chad King

CEO



NOTICE OF AN ORDINARY MEETING OF COUNCIL

(Local Government Regulation 2012 Chapter 8 Administration Part 2 Local Government Meetings and Committees (s 254B and s 254C).

I hereby give notice that an Ordinary Meeting of Council will be held on:

Date: Thursday, 19 March 2026

Time: 10AM

Location: Mapoon Aboriginal Shire Council Chambers

Yours faithfully,

Amanda Ewart

Interim Chief Executive Officer

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1 OPEN MEETING**2 LEAVE OF ABSENCE AND APOLOGIES****3 CONFLICTS OF INTEREST AND COUNCILLOR OBLIGATIONS**

Chapter 5B of the Local Government Act 2009 (the Act) requires Councillors to declare a Prescribed or Declarable Conflict of Interest. The Declaration is to be made in writing to the Chief Executive Officer, before the Ordinary Meeting of Council.

DECLARABLE CONFLICTS OF INTEREST**PRESCRIBED CONFLICTS OF INTEREST****REGISTERS OF INTEREST**

4 CONFIRMATION OF MINUTES

4.1 MINUTES OF THE COUNCIL HELD ON 19 FEBRUARY 2026

Author: Kylie Mills, Executive Officer

Authoriser: Chad King, CEO

Attachments: 1. Minutes of the Council held on 19 February 2026

RECOMMENDATION

1. That the Minutes of the Council held on 19 February 2026 be confirmed as a true and correct record.



MINUTES

Ordinary Council Meeting

Thursday, 19 February 2026

**MINUTES OF MAPOON ABORIGINAL SHIRE COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE MAPOON ABORIGINAL SHIRE COUNCIL CHAMBERS
ON THURSDAY, 19 FEBRUARY 2026 AT 10AM**

PRESENT: Cr Ronaldo Guivarra, Cr Justina Reid, Cr Linda McLachlan, Cr Sheree Jia
IN ATTENDANCE: Warren McEwan (Executive Manager Finance), Victor Mills (Executive Manager Infrastructure & Services), Chad King (CEO)

1 OPEN MEETING

Mayor Guivarra opened the meeting at 10.14am

2 LEAVE OF ABSENCE AND APOLOGIES

Nil

3 CONFLICTS OF INTEREST AND COUNCILLOR OBLIGATIONS

Chapter 5B of the Local Government Act 2009 (the Act) requires Councillors to declare a Prescribed or Declarable Conflict of Interest. The Declaration is to be made in writing to the Chief Executive Officer, before the Ordinary Meeting of Council.

DECLARABLE CONFLICTS OF INTEREST

Pursuant to Sections 150EN - 150ET of the Local Government Act 2009, no Declarable Conflict of Interests were made relating to this meeting.

Cnr Linda McLachlan declared a **real/financial conflict of interest** in any matter relating to her son's financial interest in the mechanical workshop.

Cnr Sheree Jia declared that her daughter's partner is employed at the mechanical workshop. She advised that she has no financial or personal interest in the arrangement and, having considered the circumstances, would participate in the discussion and decision on the matter.

PRESCRIBED CONFLICTS OF INTEREST

Pursuant to Sections 150EG - 150EM of the Local Government Act 2009, no Prescribed Conflict of Interest were made relating to this meeting.

REGISTERS OF INTEREST

Councillors were reminded of their obligation to keep their Registers of Interests and Related Parties Disclosures updated.

4 CONFIRMATION OF MINUTES

Minutes of the Council Held on 16 December 2026

RESOLUTION C001/26

Moved: Cr Sheree Jia
Seconded: Cr Linda McLachlan

CARRIED**5 MATTERS ARISING FROM THE MINUTES**

Nil

6 CONFIDENTIAL REPORTS**Conflict of Interest Declaration:**

Cnr Linda McLachlan declared a real/financial conflict of interest, noting her son has a financial interest in the mechanical workshop.

At 10:28 am, Cr Linda McLachlan left the meeting. Cnr McLachlan left the room and did not participate in discussion or voting.

MOTION**RESOLUTION C002/26**

Moved: Cr Sheree Jia
Seconded: Cr Justina Reid

That Moved to closed meeting.

CARRIED**RESOLUTION C003/26**

Moved: Cr Ronaldo Guivarra
Seconded: Cr Justina Reid

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275 of the Local Government Act 2012:

6.1 Operation of Mechanical Workshop

This matter is considered to be confidential under Section s254J 3 - g of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;.

CARRIED

At 10.39 am, Cr Linda McLachlan returned to the meeting.

RESOLUTION C004/26

Moved: Cr Sheree Jia

Seconded: Cr Justina Reid

That Council moves out of Closed Council into Open Council.

CARRIED**7 MAYOR AND COUNCILLOR REPORTS**

Mayor's Report December 2025 and January 2026

Date	Meeting
02/12/25	QPS Mayors Working Group
03/12/25	MASC Special Council Meeting
04/12/25 05/12/25	– Life Promotion – Suicide Prevention
04/12/25	Preston Law – CEO Contract
09/12/25	Cairns DDMG 2025/2026 Cyclone Season Meeting
10/12/25	Mapoon Technical Working Group
11/12/25	Department of Housing – Capital Delivery in First Nations Local Government Areas
15/12/25	Pre-Council Meeting
16/12/25	Trustee Meeting
16/12/25	Council Meeting
17/12/25	Community Christmas Party
22/12/25	Mapoon Beach Erosion Monitoring Program – DETSI

Date	Meeting
07/01/26	Cairns DDMG BoM Weather Briefing
08/01/26	MASC and Mapoon Justice Group Meeting
15/01/26	Weipa Community Care AGM
19/01/26	Accord Monthly Meeting – Angus Sutherland
21/01/26	Joint Roads and Transport, Economic Functional Recovery and Resilience Group – Ex-Tropical Cyclone Koji and North and North-West Queensland Flooding Event
29/01/26	Mapoon – Strategic Capital Plan – Review/Discussion

RESOLUTION C005/26

Moved: Cr Sheree Jia

Seconded: Cr Linda McLachlan

That reports provided by the Mayor were received and noted.

CARRIED

8 OPERATIONAL REPORTS**8.1 EXECUTIVE MANAGER OF CORPORATE SERVICES NOVEMBER REPORT****PURPOSE OF REPORT**

To present to Council with an update on activity within the Corporate Services directorate.

RESOLUTION C006/26

Moved: Cr Ronaldo Guivarra

Seconded: Cr Sheree Jia

That Council adopt the report for February 2026.

Council received the Executive Manager of Corporate Services Report, discussed and accepted.

CARRIED

At 11:19 am, Cr Ronaldo Guivarra returned to the meeting.

8.2 EXECUTIVE MANAGER OF ENVIRONMENTAL SERVICES, LAND & SEA, PARKS & GARDENS**PURPOSE OF REPORT**

To provide Council with an update on activity within the Environmental Services directorate.

RESOLUTION C007/26

Moved: Cr Justina Reid

Seconded: Cr Ronaldo Guivarra

Council received the Executive Manager of Environmental Services, Land and Sea, Parks and Gardens Report, discussed and accepted.

Carried

At 11:19 am, Victor Mills entered the meeting.

8.3 INFRASTRUCTURE SERVICES COUNCIL REPORT

PURPOSE OF REPORT

RESOLUTION C008/26

Moved: Cr Linda McLachlan

Seconded: Cr Sheree Jia

Council received the Infrastructure Services Council Report, discussed and accepted.

CARRIED

At 11:48 am, Victor Mills left the meeting.

At 11:48 am, Chad King left the meeting 11.48am

At 11:49 am, Warren McEwan entered the meeting.

At 11:53 am, Chad King returned to the meeting.

At 12:19 pm, Cr Sheree Jia left the meeting.

At 12:22 pm, Cr Sheree Jia returned to the meeting.

8.4 EXECUTIVE FINANCE REPORT

PURPOSE OF REPORT

Pursuant to meet Council's legislative requirements under section 204 of the Local Government Regulation 2012, the finance report must be prepared each month and be presented to Council on its financial performance for the period

RESOLUTION C009/26

Moved: Cr Sheree Jia

Seconded: Cr Linda McLachlan

That Council endorses the Financial Report for the period January 2026

CARRIED

At 12:37 pm, Warren McEwan left the meeting.

8.5 SPECIAL REPORT COUNCIL APPROVAL OF PAYMENT OVER \$100,000**PURPOSE OF REPORT**

Pursuant to Council's Procurement Policy, payment of invoices over \$100,000 require a resolution of Council. As such the following invoice is submitted for payment approval;

1. Queensland Local Government Mutual invoice 091-006108 in the amount of \$287,137.75 (inclusive of \$23,948.10 GST.) Being insurance premium for Council's Property – Renewal Cover 30/06/2025 – 30/06/2026.

RESOLUTION C010/26

Moved: Cr Ronaldo Guivarra

Seconded: Cr Sheree Jia

That Council endorses the disbursement of funds sufficient to pay Queensland Local Government Mutual invoice 091-006108 in the amount of \$287,137.75 (inclusive of \$23,948.10 GST.)

CARRIED**9 ANY OTHER BUSINESS****9.1 DRAFT MAPOON ENVIRONMENTAL HEALTH PLAN 2024-2026****PURPOSE OF REPORT**

To review and endorse the Draft Mapoon Environmental Health Plan 2024-2026.

RESOLUTION C011/26

Moved: Cr Ronaldo Guivarra

Seconded: Cr Justina Reid

That Council adopt the Draft Mapoon Environmental Plan 2024-2026 and include in future operational plans to track progress on delivery.

CARRIED**9.2 NATASHA GUIVARRA - CONFIRMATION OF ABORIGINALITY****PURPOSE OF REPORT**

For Council to receive confirmation of Aboriginality forms to be received on behalf of Natasha Guivarra.

RESOLUTION C012/26

Moved: Cr Sheree Jia
Seconded: Cr Linda McLachlan
MASC is unable to process this request.

CARRIED

10 CORRESPONDENCE IN

10.1 Remote Communities Laundries Program
Grant application timeframe has expired. No further action to be undertaken.

11 CORRESPONDENCE OUT

Nil

12 NEXT MEETING DATE

Proposed date for next meeting: 19 March 2026

13 CLOSE MEETING

The Meeting closed at 2.16pm .

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 19 March 2026.

.....
CHAIRPERSON

5 MATTERS ARISING FROM THE MINUTES

6 CONFIDENTIAL REPORTS**RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 275 of the Local Government Act 2012:

6.1 Lot 165 to 168 Weipa Road - Cabinetry Purchase

This matter is considered to be confidential under Section s254J 3 - g of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;.

7 MAYOR AND COUNCILLOR REPORTS

Nil

8 OPERATIONAL REPORTS

8.1 ENVIRONMENTAL SERVICES, LAND & SEA QUARTERLY REPORT

Author: Kelli Leatham, Executive of Environmental Services, Land & Sea, Parks & Gardens

Authoriser: Chad King, CEO

Attachments: Nil

PURPOSE OF REPORT

To provide Council with an update on activity within the Environmental Services directorate.

BACKGROUND

This report details the program and Operational action from Mapoon Land and Sea Rangers,

DISCUSSION

- Visitor Management
 - Cleaning of amenities once per week
 - Picking up of rubbish around boat ramp and emptying rubbish drums at Cullen Point, Back Beach and Cloughs Landing.
- Training
 - Two Rangers travelled to Darwin for a Biosecurity Masterclass, this is a stepping stone for Certificate IV in Tropical Biosecurity
 - All Rangers participated in one week welding course for a certificate in Fabricating and Repair metal. This course was funded by CYNRM in conjunction with building turtle nest protection cages.
- Cultural Heritage
 - Guiding visitors through the Cultural Keeping Place and discussions on the history of Mapoon, artefacts, clan groups and surrounding areas and viewing of the new *Welcome to Mapoon* video. 45 visitors.
 - Assisted with the IKC Action Plan midyear reporting with Troy from State Library QLD. Progressed the recruitment process for a new IKC Coordinator, potential changes to the action plan, upcoming professional development and the IKC budgets.
 - Scanning of historical photographs and preparation for archiving.
 - Des Crump and intern Janet Watts from the University of Queensland School of Languages travelled to Mapoon to deliver the second language workshop with Elders. During the visit, discussions focused on the development of the cultural dictionary, including proposed content, word pronunciation and spelling conventions, and obtaining the necessary permissions for the University's ethics requirements. We also reviewed other Mapoon language word lists, such as materials from the Paama Language Centre.

- A follow-up meeting was held the following week with Samantha, Des and Janet to debrief on the workshops and discuss next steps, current grant expenditure, the next community visit, and upcoming funding applications.
- Also applied to Arts Queensland for a variation to the project budget.
- Participated in the online webinar with the SLQ Cairns Digital Team on program delivery updates, equipment and infrastructure status, DAY App platform update, Maker Skill Trees framework, eSports Program snapshot, resource and marketing support, and upcoming community workshops.
- Conducted with the new teaching staff at Western Cape College: Mapoon Campus.
- Discussions with the WCC: Mapoon Campus staff on potential cultural lessons at the Cultural Centre. Planning sessions to commence in term two.
- Planning of programs for the Cultural Centre for 2026. Listing ideas and extensions of previous programs.
- Meeting with Ben and Jenni from the Aboriginal and Torres Strait Islander Health Unit at the Torres and Cape Hospital and Health Service regarding the development of community-specific guides.
- These guides are intended to support incoming Queensland Health staff by providing a stronger understanding of each community's cultural context and practical realities prior to commencing work locally. I also contributed input toward the development of the Mapoon Community Guide to ensure local perspectives were accurately represented.
- Recent update on cemetery registry.
- Participated in a Teams meeting with *Indigital*, where they presented the findings from the eDNA water testing samples.
- Undertaking various tasks as required for IKC Coordinator role, managing upcoming workshops, monitoring expenditure, coordinating library bookings, and responding to community enquiries and general support requests.
- Assisting families to obtain sand and shells and set up of the cemetery on the day.
- Weed Management
 - Rangers continued to handpick Mossman grass and Caltrope from around Cullen Point as the rain continued. We ended up with a small window to be able to conduct spraying, Rangers focused on the garden beds through town and areas at Cullen Point.
- New Ranger Base
 - Pushing to have outstanding jobs finalised.
 - Continuing to transition all equipment etc. over and dispose of any broken or inoperable gear. This has been a massive task considering the time Rangers have occupied the Old Ranger Base and the amount of gear/equipment we currently have.
- Parks and Gardens
 - Conducting interviews for vacant positions.
 - Transitioning Parks and Gardens over to Works Department.

- Ordering some new equipment as they had previously been using Rangers equipment.

- Biosecurity
 - Rangers continued with Fruit Fly lure checks with finding sent to Biosecurity and observation sent through Top Watch App.
 - Conducted a surveillance run to Janie Creek and Pennefather River after the sighting of an illegal fishing vessel. Rangers ventured into the creeks as far as they could and then sent the drone up to ensure there was nothing up any further.

- Fee for Service
 - Rangers partnered with Rio Tinto to conduct the monthly Water Monitoring over three days. Utilising Ranger Barge, Coxswain and deckhands to retrieve, data download, clean devices, and redeployed. The monitoring takes place up the Skardon River, Namaleta Creek Ducie River and Wenlock River with 13 devices in total.

RECOMMENDATION

That the report of Executive Manager of Environmental Services and Land Sea be received and noted

8.2 CORPORATE SERVICES QUARTERLY REPORT

Author: Isobel Enchong, Executive Manager of Corporate Services
Authoriser: Chad King, CEO
Attachments: Nil

PURPOSE OF REPORT

This report provides an overview of Corporate Services Activities and service delivery from 1 January to the 10 March 2026.

OVERVIEW**HR MANAGEMENT**

Corporate Services collaborates with Council HR service Preston Law to monitor and manage the services provided. Locally, the Executive Manager Corporate Services acts as the local contact officer for employment-related enquiries. The Council will compile a quarterly report to capture and demonstrate the level of interest in employment opportunities within the Council.

Council advertised the following position(s) during this period:

Position	Close Date
Administration Assistant – Infrastructure	Under review
Post Office Customer Service Officer	January 2026
Receptionist – Corporate Office	January 2026
Parks and Gardens	16 January 2026
Indigenous Knowledge Centre Coordinator	6 March 2026
Plant Operator	9 March 2026
Apprentice Plumber	9 March 2026
Project Officer	9 March 2026
Trade Assistant x 4	9 March 2026
Accountant	13 March 2026
Post Office Customer Service	To be advertised
Centrelink Agent	27 March 2026

The following individuals commenced employment in the roles indicated during this period:

Employee	Position & Department	Start Date
Kylie Mills	Executive Officer – Executive	12 January 2026
Narzaliah Doolah	Holiday Program Worker - Community Services	14 January 2026
Wazanah Guivarra	Holiday Program Worker - Community Services	14 January 2026
Kylie Mills	Executive Officer – Executive	12 January 2026
Chad King	Chief Executive Officer	19 January 2026
Katrina Budby	Parks and Garden	11 Feb 2026
Jerry Bourke	Parks and Garden	11 Feb 2026

Simone Harvey	Corporate Services Receptionist	3 Feb 2026
Kianna Mallie	Post Office	3 Feb 2026
Sylvia Green	Sports & Recreational Officer	2 March 2026

The following staff members have concluded their employment with Council:

Employee	Position & Department	Start Date
Kiana Mallie	Post Office	February 2026
Sue Beaumont	A/g Grants Officer	Feb 2026

INFORMATION SYSTEMS

Council's IT Services provided completed a hardware replacement and upgrade program, strengthening Council's network infrastructure across all departments.

Concurrent with this, Council is implementing a comprehensive upgrade of its telecommunications system to enhance operational communication and enable robust reporting on call volumes, departmental allocation, and abandoned calls, supporting improved service delivery and decision-making.

WORK HEALTH & SAFETY

In February 2026 Council's WHS Consultant, conducted the Annual Work Health and Safety Inspection. Following an increased trend in workplace violence involving clients exhibiting aggressive behaviour Council undertook targeted training on managing violence and aggression and training on procedures on how to respond in these situations.

PROPERTY SERVICES

During this period, Paanja Lodge usage has remained consistent, largely driven by families returning for sorry business and supplier activity, as detailed in the monthly financial report income from accommodation is tracking above budget.

POST OFFICE SERVICES

Council operates the Mapoon Local Post Office housed within the IBIS Ragapayn Store, this includes transporting mail from the Weipa Post Office, mail sorting and customer service. During February and March, there has been a notable increase in mail received at the Weipa Post Office, necessitating additional collection trips.

Vacancies in both the post office role and driver have impacted operations however recruitment is underway to fill these rolls.

GRANTS

Corporate Services and Infrastructure Services have been coordinating grant-related activities to ensure continued compliance with funding body reporting obligations during the recruitment and onboarding of vacant positions.

RECOMMENDATION

That the Council receives and accepts the 1 February 2026 – 10 March 2026 Corporate Services Overview Report as presented.

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8.3 FINANCE EXECUTIVE REPORT

Author: Warren McEwan, Executive Manager Financial Services

Authoriser: Chad King, CEO

Attachments: 1. Executive Finance Report

PURPOSE OF REPORT

In accordance with Section 204 of the Local Government Regulation 2012, a financial report summarising the Council's actual performance against budgeted performance must be provided to the Council.

Performance of key areas**Accommodation**

This division is under the projected budget however as the expenses are also below this is not an area of concern, this is largely due to the timing of expenses and income across the tourism period.

Store (Fuel Sales)

Sales of fuel is tracking ahead of budget and expenses are tracking to the projected budget. This division reflects well administered function of Councils operations.

Land and Sea

This division is tracking well to the budgeted income and expenses, some seasonal variation in fee for service income will affect the final year position.

Aged Care Services

The income for this division is well ahead of the budget additional analysis is required to predict the end of year position. Income and expense management within this area is performing well.

Works / Works Contract & Housing Maintenance

The income for these business units is tracking low, however this will be resolved by year end once the end of financial year reconciliation and capitalisation of assets occurs.

Workshop

The income from the workshop is tracking below the year to date budget, expenses are also tracking below the budget. The internal charging of workshop costs needs to be reviewed in order to predict the end of year position.

Profit & Loss

As at the February 2026 reporting period Council made a net loss of \$-1.561M. This includes depreciation of \$1.454M which makes the operating loss before depreciation \$-0.107M. This is tracking towards a healthy end of year position subject to end of year reconciliation processes.

Revenue

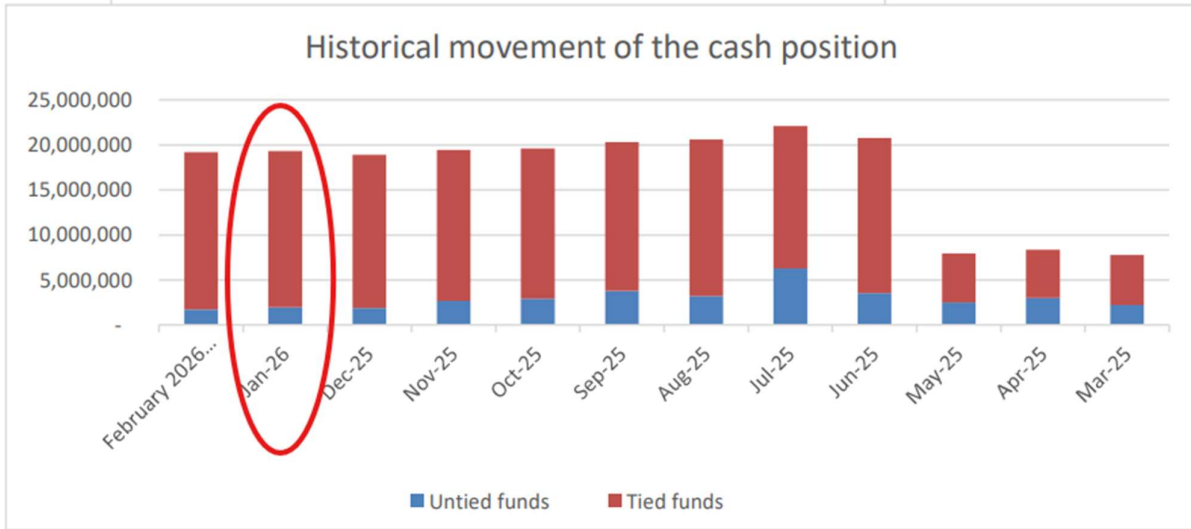
As at February 2026 reporting period Council received revenue totalling \$9.039M, -24% below the budget of \$11.937M.

General Expenses & Cost of Goods Sold

As at February 2026 reporting period Councils year to date total expenditure was \$10.601M, 13% below the year to date budget of \$12.198M.

Untied Funds

The Council currently holds \$1.744M in untied funds, this reflects the normal movement of cash towards the end of the financial year. It is important to note that the increase in tied funds from June 2025 onwards is due to capital received for Councils housing development program.



RECOMMENDATION

That Council endorses the March Report for the period February 2026.



MONTHLY FINANCE REPORT

February 2026



MAPOON ABORIGINAL SHIRE
COUNCIL

OVERVIEW



February 2026

Pursuant to meet Council's legislative requirements under section 204 of the Local Government Regulation 2012, the finance report must be prepared each month and be presented to Council on its financial performance for the period.

Finance

Refer to summary items below

Profit & Loss

As at February 2026

REPORTING PERIOD the Council made a net loss of \$-1.561M. This includes depreciation of \$1.454M which makes the operating loss before depreciation \$-0.107M.

Revenue

As at February 2026

REPORTING PERIOD Council received revenue totalling \$9.039M, -24% below the budget of \$11.937M.

General Expenses & Cost of Goods Sold

As at February 2026

REPORTING PERIOD Council total expenditure was \$10.601M, 13% below the budget of \$12.198M.

Untied Funds

The Council currently holds \$1.744M in untied funds.

Accommodation

The \$181K net result is significantly (38 % or \$50K) over budget.

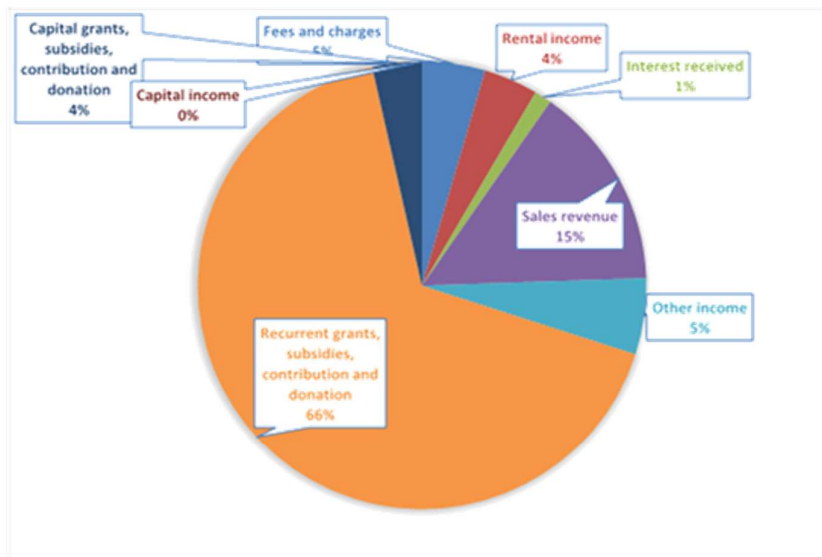


Statement of Income and Expenditure

February 2026



	ACTUAL	BUDGET	% of Budget
INCOME			
Fees and charges	412,169	429,667	-4%
Rental income	352,711	436,800	-19%
Interest received	112,225	238,023	-53%
Sales revenue	1,332,494	2,567,661	-48%
Other income	498,446	351,533	42%
Recurrent grants, subsidies, contribution and donation	6,008,100	5,782,345	4%
Capital grants, subsidies, contribution and donation	323,292	2,097,841	-85%
Capital income	-	33,333	-100%
	9,039,437	11,937,204	-24%



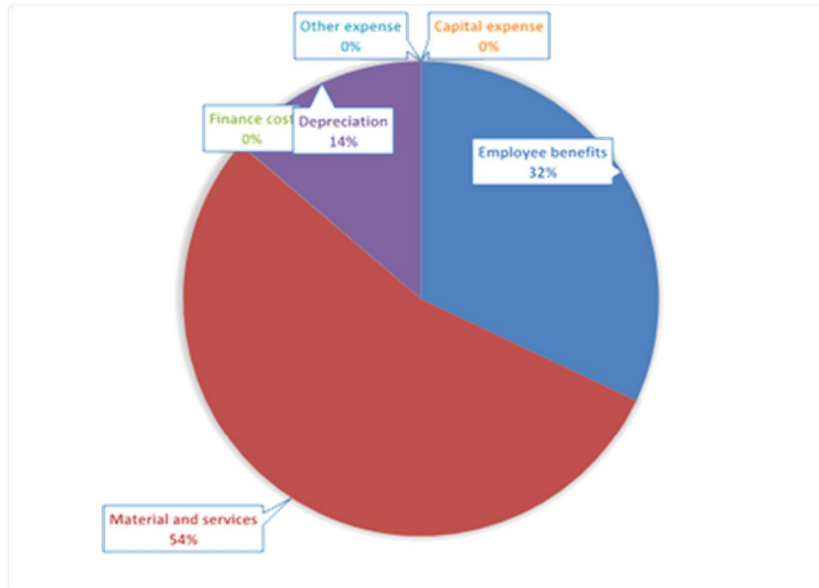
As at February 2026
REPORTING PERIOD Council received revenue totalling \$9.039M, -24% below the budget of \$11.937M.

Statement of Income and Expenditure

February 2026



	ACTUAL	BUDGET	% of Budget
Expense			
Employee benefits	3,393,947	3,972,684	15%
Material and services	5,750,600	6,643,899	13%
Finance cost	1,969	1,533	-28%
Depreciation	1,454,117	1,580,154	8%
Other expense	-	-	0%
Capital expense	-	-	0%
	10,600,633	12,198,270	13%
Net result	(1,561,196)	(261,066)	



As at February 2026
REPORTING PERIOD Council total expenditure was \$10.601M, 13% below the budget of \$12.198M.

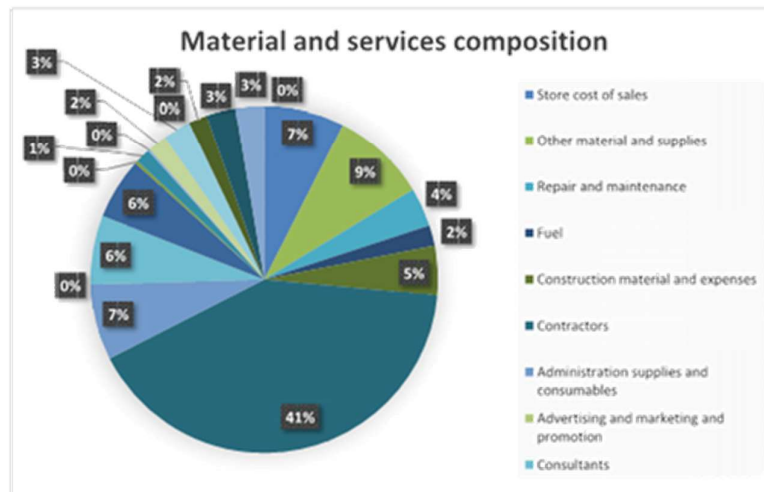
* Budgeted figures are shown on a pro-rata basis to reflect the YTD amounts as at the reporting date

Statement of Income and Expenditure

February 2026



Material and services	ACTUAL	BUDGET*	% of Budget
Store cost of sales	430,005	448,599	4%
Other material and supplies	510,246	318,738	-60%
Repair and maintenance	208,798	357,617	42%
Fuel	109,073	113,467	4%
Construction material and expenses	264,709	872,821	70%
Contractors	2,357,551	2,866,941	18%
Administration supplies and consumables	404,691	363,050	-11%
Advertising and marketing and promotion	-	3,000	100%
Consultants	371,683	322,667	-15%
Insurance	327,963	278,467	-18%
Tools and minor equipment	15,971	55,533	71%
Service fees	79,115	52,400	-51%
Office supplies	12,246	27,667	56%
Audit of annual financial statements	101,292	61,000	-66%
Communication and IT	150,535	170,533	12%
Donation paid	-	-	0%
Power	98,068	98,867	1%
Subscription and registration	155,844	86,000	-81%
Travel	152,810	146,533	-4%
Grants refunded	-	-	100%
	5,750,600	6,643,899	13%

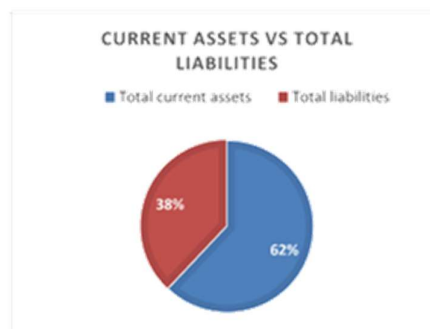


Statement of Financial Position

February 2026



	ACTUAL	BUDGET	% of Budget
Current assets			
Cash and cash equivalents	18,569,799	8,788,037	111%
Receivables	629,172	572,229	10%
Inventories	61,585	277,629	-78%
Contract assets	2,711,831	-	
Other financial assets - leases	367,159	278,694	32%
Total current assets	22,339,546	9,916,590	125%
Non-current assets			
Other financial assets - lease NC	9,346,614	10,055,643	-7%
Property, plant and equipment	113,981,094	94,768,728	20%
Intangible assets - fishing licence	-	-	
Total non-current assets	123,327,708	104,824,371	18%
Total assets	145,667,254	114,740,960	27%
Current liabilities			
Payables	1,115,858	1,143,916	-2%
Contract liabilities	12,033,185	1,327,613	806%
Provisions	389,263	186,017	109%
Total current liabilities	13,538,306	2,657,547	409%
Non-current liabilities			
Provisions - NC	140,133	189,227	-26%
Total non-current liabilities	140,133	189,227	
Total liabilities	13,678,438	2,846,774	380%
Net community assets	131,988,816	111,894,186	18%
Asset revaluation surplus	64,933,449	55,097,605	18%
Retained surplus	67,055,591	56,796,581	18%
Total community equity	131,988,816	111,894,186	18%

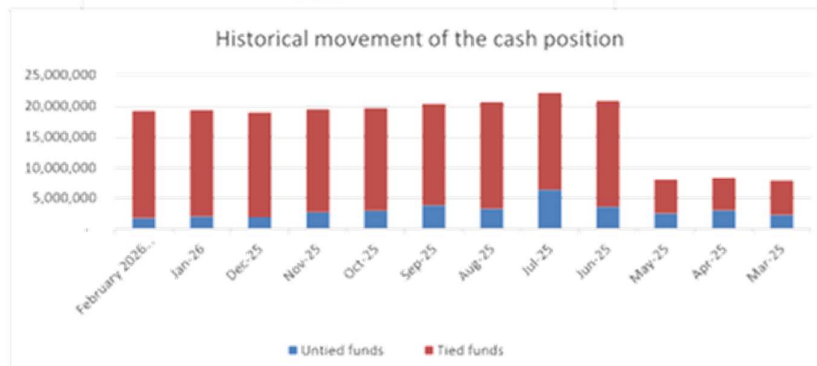


Cash Position and Un-tied Funds

February 2026



Cash at bank	18,569,799
Debtors	629,172
Total cash & debtors	<u>19,198,971</u>
Tied grants	3,916,696
Liabilities	13,538,306
Total tied grants & liabilities	<u>17,455,001</u>
Untied Funds	<u>1,743,969</u>
Total cash less liabilities	1,114,797
Debtors	629,172
Total untied cash & debtors	<u>1,743,969</u>



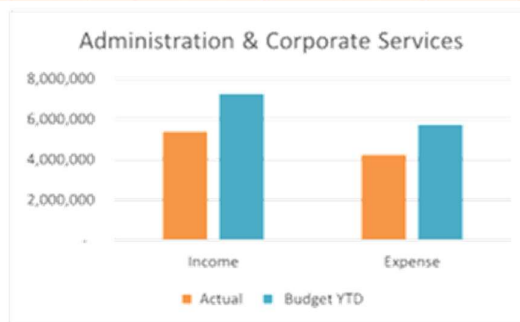
Performance by Division
February 2026



Accommodation	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	258,129	320,267	(62,138)	-19%	
Expense	76,953	188,991	(112,038)	-59%	
Profit / (Loss)	181,176	131,276	49,900	38%	



Administration & Corporate Services	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	5,372,834	7,248,395	(1,875,560)	-26%	
Expense	4,229,103	5,723,254	(1,494,151)	-26%	
Profit / (Loss)	1,143,731	1,525,141	(381,410)	-25%	



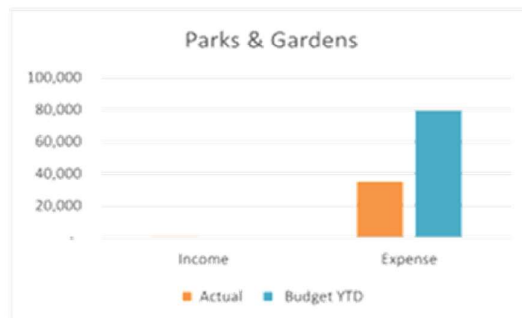
Performance by Division
February 2026



Store	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	356,639	297,267	59,372	20%	
Expense	304,461	286,533	17,928	6%	
Profit / (Loss)	52,178	10,733	41,444	386%	



Parks & Gardens	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	91	-	91	0%	
Expense	34,937	79,283	(44,345)	-56%	
Profit / (Loss)	(34,846)	(79,283)	44,436	-56%	



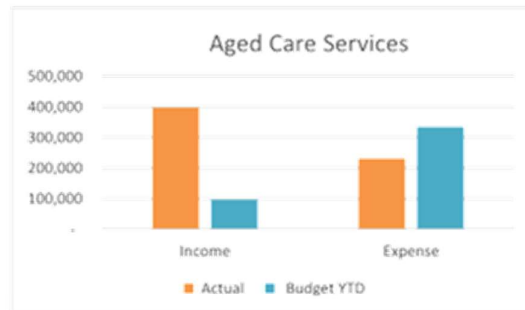
Performance by Division
February 2026



Land & Sea	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	1,080,061	1,231,112	(151,051)	-12%	
Expense	1,016,873	1,134,727	(117,854)	-10%	
	63,189	96,385	(33,196)	-34%	



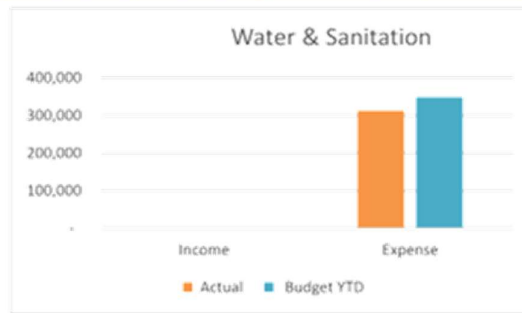
Aged Care Services	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	395,725	97,785	297,940	305%	
Expense	230,647	334,052	(103,406)	-31%	
Profit / (Loss)	165,078	(236,268)	401,346	-170%	



Performance by Division
February 2026



Water & Sanitation	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	-	-	-		
Expense	312,008	348,024	(36,016)	-10%	
Profit / (Loss)	(312,008)	(348,024)	36,016	-10%	



Works Contract & Housing Maintenance	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	711,930	598,515	113,415	19%	
Expense	3,073,877	1,485,765	1,588,113	107%	
Profit / (Loss)	(2,361,947)	(887,249)	(1,474,698)	166%	



Performance by Division
February 2026



Works Other	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	830,352	2,064,997	(1,234,646)	-60%	
Expense	1,104,306	2,287,500	(1,183,194)	-52%	
Profit / (Loss)	(273,955)	(222,502)	(51,452)	23%	



Workshop	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	33,676	52,200	(18,524)	-35%	
Expense	217,468	319,909	(102,441)	-32%	
Profit / (Loss)	(183,792)	(267,709)	83,917	-31%	



Performance by Division
February 2026



Total Works	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	1,575,958	2,715,713	(1,139,755)	-42%	
Expense	4,707,660	4,441,197	9,148,857	206%	
Profit / (Loss)	(3,131,701)	(1,725,485)	(1,406,217)	81%	



Total Divisions	Actual	Budget YTD	Variance \$	Variance %	Comments
Income	9,039,437	11,910,537	(2,871,101)	-24%	
Expense	10,600,633	12,188,038	(1,587,405)	-13%	
Profit / (Loss)	(1,561,196)	(277,500)	(1,283,696)	463%	Includes Depreciation of \$1,454,117



WIP & Capital Projects Expenditure Report

February 2026



Note: amounts reported are unaudited and subject to further review by EFM and Internal Auditors.

Asset No & Asset Sub No	Sub-account	JN	Asset Group	Description/Name	Initial budget	Balance 30 June 2025	Cost YTD 28 February 2026	Total Cost -life to date as at 28 February 2026	Variance to Budget under / (over)
WIP23	70-20-10-385	385	Building	New store	\$1,070,000	\$1,693,749	\$54,894	\$1,748,642	-\$678,642
WIP20	70-20-20-291	291	Housing	ATSIH Remote Housing #2 Budget \$2,352,941 (inc GST) - Weipa Road	\$2,352,941	\$1,874,100	\$40,964	\$1,915,064	\$437,877
WIP8	70-20-10-368	368	Other infrastructure	Landfill	undetermined	\$103,270	\$0	\$103,270	-\$103,270
WIP23	70-20-10-801	801	Other infrastructure	Cullen Point Camping and Mission Site Development (RCIF Round 2)	\$3,220,359	\$1,141,158	\$58,190	\$1,199,348	\$2,021,011
WIP24	70-20-10-320	320	Water and Sewerage	BOR R06 Mapoon Sewerage Works and Water Recovery Facility	\$495,000	\$449,795	\$3,731	\$453,527	\$41,473
				NIAA - Remote Australia Strategies Programme - Mapoon New Store Commercial Chiller, Freezer and Dry Goods Storage - Budget \$495,000 (exc GST)					
WIP24-02	10-20-10-132	JN132	Building	Extension Granted to 31.10.2023	\$495,000	\$393,416	\$1,677	\$395,093	\$99,907
WIP24-03	10-20-30-135	JN135	Plant & equipment	Indigenous Land and Sea Corporation (ILSC) - 14 metre multi purpose barge. Budget \$1,300,000 (exc GST)	\$1,300,000	\$1,213,440	\$3,375	\$1,216,815	\$83,185
WIP24-04	70-20-10-338	JN338	Other infrastructure	ICCIP Project 3.08 Transfer Station	\$1,444,000	\$1,330,078	\$154,724	\$1,484,802	-\$40,802
WIP24-05	70-20-10-366	JN366	Water and Sewerage	Additional bore, Supervisory Control and Data Acquisition (SCADA).upgrades and associated works. Budget \$2,824,375. Mthly reports payments 60%,30% implemneting costs & design, 10% completion	\$2,824,375	\$3,270,696	\$4,695	\$3,275,391	-\$451,016
WIP24-06	70-20-20-294	JN294	Building	Building Better Regions Fund - Infrastructure Project Stream - Round 5 Project: Mapoon Ranger Base Visitor Information and Interpretive Centre	\$1,814,319	\$1,280,574	\$240,322	\$1,520,896	\$293,423
n/a	70-20-10-389	JN389	Building	Phase one main building for new ranger base	\$590,000	\$536,658	\$34,128	\$570,786	\$19,214
				QRA - DRFA Reconstruction of Essential Public Assets - Thuungu Road (MASC.0016.2223G.REC, MASC.0018.2223G.REC)					
				MASC.0016.2223G.REC - Northern and Central Queensland Monsoon and Flooding, 20 December 2022 - 30 April 2023 - 2022/2023 Reconstruction of Essential Public Assets					
WIP25-01	70-10-10-387	JN387	Other infrastructure	To 30/06/2026 Budget: \$3,445,560.84 (Exc GST)	\$3,445,560	\$3,962,197	\$39,568	\$4,001,765	-\$556,205
n/a			Other infrastructure	QRA - DRFA Reconstruction of Essential Public Assets - Thuungu Road		\$339,273	\$0	\$339,273	-\$339,273
n/a		jn285	Other infrastructure	QRA - DRFA Reconstruction of Essential Public Assets - Thuungu Road		\$180,244	\$0	\$180,244	-\$180,244
WIP25-02	70-20-10-401	JN401	Other infrastructure	2024-27 W4Q - New Cemetery for Mapoon	\$1,000,000	\$0	\$34,230	\$34,230	\$965,770
				2024-27 W4Q - New Cemetery for Mapoon - Budget \$1,000,000 excl GST					
				2024-27 W4Q - Upgrade Mums & Bubs Facility on Hudson Street					
WIP25-03	70-20-10-402	JN402	Building	2024-27 W4Q - Upgrade ICT Connectivity for Mums & Bubs & Aged Care Facilities - \$100,000 excl GST	\$165,000	\$0	\$304	\$304	\$164,696
WIP25-04	70-20-10-403	JN403	Building	2024-27 W4Q - Upgrade Kitchen & Toilets in Sports & Rec Hall - Budget \$110,000 excl GST	\$100,000	\$0	\$25,552	\$25,552	\$74,448
WIP25-05	70-20-10-404	JN404	Building	2024-27 W4Q - Upgrade Kitchen & Toilets in Sports & Rec Hall	\$100,000	\$0	\$8,897	\$8,897	\$91,103
WIP25-06	70-20-10-405	JN405	Building	2024-27 W4Q - Renovate Staff Housing Lot 12,13,14,15 Clermont Road	\$175,000	\$100,454	\$380	\$100,833	\$74,167
				2024-27 W4Q - Renovate Staff Housing Lot 12,13,14,15 Clermont Road - \$175,000 excl GST					

WIP & Capital Projects Expenditure Report

February 2026



Note: amounts reported are unaudited and subject to further review by EFM and Internal Auditors.

Asset No & Asset Sub No	Sub-account	JN	Asset Group	Description/Name	Initial budget	Balance 30 June 2025	Cost YTD 28 February 2026	Total Cost -life to date as at 28 February 2026	Variance to Budget under / (over)
				QRA / DRFA 2024/25 - Mapoon Airport Runway Widening (MASC.0020.24255.QMF)					
				QRA / DRFA 2024/25 - Mapoon Airport Runway Widening (MASC.0020.24255.QMF)					
WIP25-08	70-20-20-410	JN410	Other infrastructure	Budget: \$2,000,000	\$2,000,000	\$42,273	\$2,467	\$44,740	\$1,955,260
WIP25-09	70-20-20-350	JN350	Other infrastructure	Cullen Point Barge Ramp Rock Wall - Dept of Infrastructure, Transport, Regional Development, Communications & The Arts (\$600,000 ex gst) Cullen Point Barge Ramp Rock Wall - Dept of Infrastructure, Transport, Regional Development, Communications & The Arts	\$600,000	\$321,827	\$0	\$321,827	\$278,173
WIP25-10	70-20-10-351	JN351	Other infrastructure	Department of Transport and Main Roads - ATSI TIDS Cullen Point Rock Goyne -\$1,188,500 (from July 2024)	\$1,188,500	\$1,188,500	\$10,676	\$1,199,176	-\$10,676
WIP25-14	70-21-20-491	JN491	Building	Aged Care Facility upgrades project -Community Grants Hub ACCAP (\$170,000 start July 2024) Aged Care Facility upgrades project -Community Grants Hub ACCAP (\$170,000 start July 2024)	\$170,000	\$52,727	\$80,930	\$133,657	\$36,343
tba	70-20-20-300	300	Housing	DoH Remote Capital Program FUNDING AGREEMENT - Umbrella Funding (Schedule 1)	\$570,000	\$0	\$100,010	\$100,010	\$469,990
tba	70-20-20-301	301	Housing	DoH Remote Capital Program FUNDING AGREEMENT - Umbrella Funding (Schedule 2)	\$5,035,374	\$0	\$279	\$279	\$5,035,095
tba	70-20-20-302	302	Housing	DoH Remote Capital Program FUNDING AGREEMENT - Umbrella Funding (Schedule 3)	\$2,877,356	\$0	\$0	\$0	\$2,877,356
tba	70-20-20-303	303	Housing	DoH Remote Capital Program FUNDING AGREEMENT - Umbrella Funding (Schedule 4)	\$2,992,451	\$0	\$0	\$0	\$2,992,451
tba	70-20-20-304	304	Housing	DoH Remote Capital Program FUNDING AGREEMENT - Umbrella Funding (Schedule 5)	\$15,243,563	\$0	\$46,773	\$46,773	\$15,196,790
					\$51,268,798	\$19,474,430			-\$2,360,129
								sum of over spends only	

8.4 ANNUAL REPORT 2024-2025

Author: Kylie Mills, Executive Officer
Authoriser: Chad King, CEO
Attachments: 1. MASC 2024/25 Annual Report

PURPOSE OF REPORT

Council is required by Section 182 of the Local Government Regulations 2012 to prepare and adopt an annual report.

BACKGROUND

Council's Annual Report 2024 - 2025 (inclusive of the Financial Statements) is provided for consideration and adoption. Adoption of the Annual Report is required within one month after the day the Auditor-General gives their audit report about the local government's financial statements for the financial year to the local government.

DISCUSSION

The Annual Report provides an assessment of the Council's operations for the financial year ending 30 June 2025. In accordance with Section 182 of the Local Government Regulation 2012, the Local Government must publish its Annual Report on its website within two weeks of adopting the Annual Report. The Annual Report will be made available to the community on its website.

The audited financial statements for the financial year ending 30 June 2025 were signed off by the Auditor-General on 31 October 2025. After Council resolves to adopt the Annual Report 2024 –2025 Council is required to make the document available to the public.

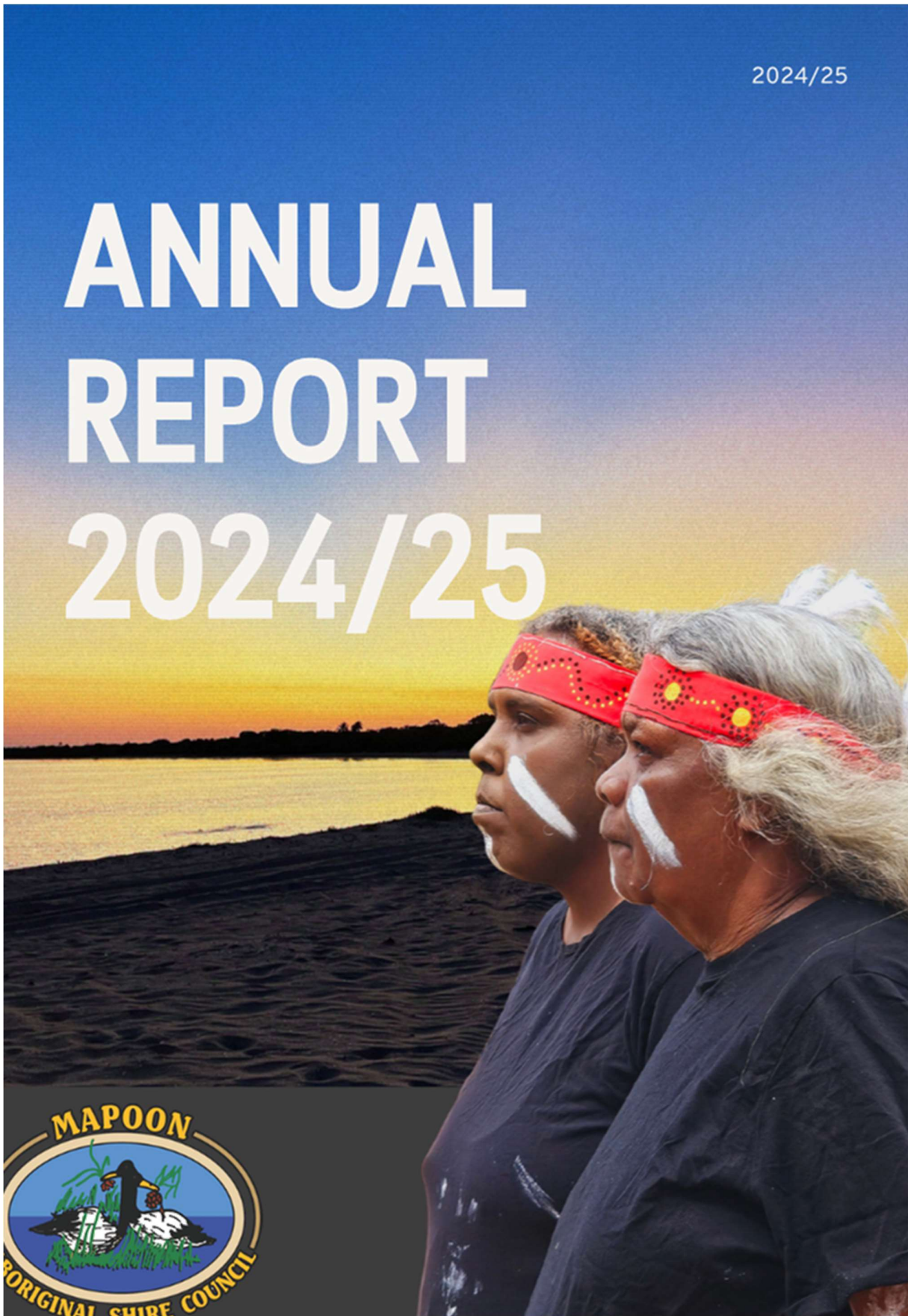
Due to staffing constraints and recent leadership changes within Council, the preparation of the report has been delayed. The document has now been finalised and is presented to Council for consideration and adoption. Once adopted the 2024/25 Annual Report will be published on Council's website and made available to the public in line with legislative requirements.

RECOMMENDATION

That Council adopt the Annual Report for the period 1 July 2024 to 30 June 2025 in accordance with the requirements of the Local Government Regulation 2012 and approve its publication on Council's website.

2024/25

ANNUAL REPORT 2024/25





ACKNOWLEDGEMENT

Mapoon Aboriginal Shire Council acknowledges the Traditional Owners of the Mapoon lands and waters and all Aboriginal and Torres Strait Islander people who call Mapoon home today. We recognise the deep and continuing connection to Country, culture, and community that has been maintained for generations.

We pay our deepest respects to Elders past and present, and to the emerging leaders who carry forward the strength, knowledge, and stories of Mapoon. Their guidance, resilience, and care for Country continue to shape and inspire our community and future generations.

As a Council, we honour this legacy and remain committed to walking together with our community, building on shared values, growing stronger together, and supporting a sustainable, resilient, and proud Mapoon for generations to come.



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WELCOME

Welcome to the Mapoon Aboriginal Shire Council Annual Report 2024/25. This Report tells the story of the work Council has undertaken over the past financial year to support, strengthen, and serve the Mapoon community. Prepared in accordance with the requirements of the Local Government Act 2009 and the Local Government Regulation 2012, it provides a transparent account of Council's performance, achievements, and service delivery.

The Annual Report highlights Council's progress in delivering the priorities and actions outlined in the Corporate Plan 2024-2028 and the Operational Plan 2024-2025, and reflects our shared commitment to building a strong, connected, and resilient community. It is also an important way Council stays accountable to the community, showing how decisions and resources have been used to deliver outcomes that matter to the people of Mapoon.

Serving the Mapoon Community

At the heart of Council's work is the community we serve. Every program, service, and project delivered throughout the year has been guided by the needs, aspirations, and wellbeing of Mapoon residents. This Report outlines how Council has worked towards achieving its vision for the region by delivering essential services, maintaining community infrastructure, and supporting initiatives that enhance quality of life.

From the upkeep of sporting fields, community halls, parks, and gardens, to environmental management activities. Council's day-to-day work helps create safe, healthy, and welcoming

spaces for our community. While much of this work happens in the background, it plays a vital role in supporting the well-being and growth of Mapoon.

Good Governance and Shared Responsibility

Council recognises the trust placed in it to care for Mapoon's cultural heritage, natural assets, and community resources for current and future generations. Through strong governance, sound decision-making, compliance with legislative requirements, responsible financial management, and effective risk management, Council has continued to deliver on the commitments set out in its Operational Plan.

Meaningful community engagement remains central to how Council operates. By listening to community voices and working with residents, organisations, and stakeholders, Council is better able to respond to local priorities and deliver services that reflect community values.

Working Together for the Future

The achievements outlined in this Annual Report are the result of the dedication and professionalism of Council staff, the leadership of elected members, and the ongoing involvement of the community. Strong partnerships across Mapoon continue to support positive outcomes and help shape a future that is sustainable, inclusive, and grounded in culture.

This Annual Report reflects Council's continued commitment to growing from strength to strength, working together with the community, and supporting a proud, resilient, and thriving Mapoon, now and for generations to come.



COUNCIL VISION

Queensland's most healthy, culturally rich and sustainable remote region.

PURPOSE

To serve the remote, pristine community with distinction and opportunity.

VALUES

Working with our community. Creating a strong future. Rising from the ashes.

PATHWAYS

Together we thrive. In our community, people are included, treated with respect and opportunities available to all.

- Healthy and active members
- Vibrant community place and spaces that are inclusive, accessible and adaptable
 - An inclusive community with opportunities for everyone
- Connected, resilient communities, with the capacity to respond to local issues
 - Creative and innovative

CORPORATE PLAN IDENTIFIED PRIORITIES

Strategic Pathway for Mapoon: Rising From the Ashes

- A collaborative workplace culture with engaged, energised and skilled people professionally ready for the future.
- Investment in core capabilities and opportunities for staff to lead, learn and grow.
- Strong and accountable leadership enabling Councillors, individuals and teams to be their best.
- Collaborative, proactive partnerships with community, business and government.
- A reputation for implementing innovative and creative solutions for future service delivery.
- Information, systems and processes underpin quality decisions and enhance the customer experience.
- A financially sustainable organisation.

2024-2028 Priorities

- Delivering an organisation that is responsive to the needs and expectations of the community.
- Council is committed to representing the interests of the region with ethical and robust governance, reinforced with informed decision making that meets community expectations.
- Our organisation prides itself on establishing a positive culture that is supported by strong values and behaviours.
- We are building a solid Reputation for implementing innovative and creative solutions across all areas of our organisation and in the delivery of our services.
- Our innovative approach will be further strengthened over the life of this plan.
- Our policy and governance framework are supported by continual improvement and reinforcement that is embedded through training and educational programs as part of an ongoing awareness action plan for Councillors and employees.
- We are working hard for community, streamlining services and building opportunities.



MESSAGE FROM THE MAYOR

It is with great pride that I present the Mapoon Aboriginal Shire Council Annual Report for the 2024/25 financial year. This year marks an important period of transition, consolidation, and growth for our Council and our community.

The 2024/25 year represents the first full year of service for the Mayor and Councillors elected to lead our community forward. It has been a year of learning, listening, and laying strong foundations, guided by our shared commitment to serve the people of Mapoon with integrity, transparency, and respect.

This year also saw a change in Council's executive leadership with the appointment of an Interim Chief Executive Officer. I acknowledge the outgoing CEO for their contribution to Council and sincerely thank our Interim CEO, Amanda Ewart, whose leadership provided stability, renewed focus, and strategic direction. Working closely with Councillors and staff, this period of transition strengthened Council's capacity to deliver services, progress key projects, and plan confidently for the future, while laying strong foundations for the incoming permanent CEO.

Throughout the year, Council has worked to balance continuity with change, building on the achievements of previous years while setting clear priorities aligned with community needs and long-term sustainability.

Key areas of focus during 2024/25 included:

- **Governance and Leadership:** Strengthening internal systems, improving decision-making processes, and supporting Councillors to effectively carry out their roles during their first full term.
- **Community Development:** Continuing improvements to infrastructure and essential services, while progressing initiatives that support safety, liveability, and wellbeing.
- **Economic and Workforce Development:** Supporting opportunities for local employment, business engagement, and service delivery partnerships.
- **Education, Health, and Wellbeing:** Working collaboratively with government agencies, community organisations, and stakeholders to support improved outcomes for our people, particularly our young people.



- **Environmental and Cultural Stewardship:** Maintaining our commitment to protecting Mapoon's land, sea, and cultural heritage for future generations.

While significant progress has been made, we recognise that challenges remain particularly in areas such as housing, youth engagement, and social and emotional wellbeing. Council remains committed to working with community, government, and partners to address these challenges in a practical and culturally respectful way.

I would like to sincerely thank the Councillors, Council staff, community members, and our partners for their dedication and contribution throughout the year. Your commitment and resilience continue to shape a stronger Mapoon.

As we move forward, Council remains focused on building trust, strengthening governance, and delivering outcomes that reflect the aspirations of our community. This Annual Report reflects not only what we have achieved together, but also our ongoing commitment to responsible leadership and a positive future for Mapoon.

Together, we continue the journey - honouring our past, strengthening our present, and shaping a future grounded in opportunity, culture, and community pride.

Ronaldo Guivarra
Mayor
Mapoon Aboriginal Shire Council

MAPOON PROFILE

Mapoon is located on the western side of Cape York, 960km northwest of Cairns and 75km north of Weipa. Road access is often closed during the wet season. Mapoon covers an area of 530km².

There are six Clan estates clustered intensively along the narrow coastal flood plain, occupying a very large expanse in the forest and savannah woodland country of the upland.

Mapoon is located at the site of the former Batavia River Mission that was established at Cullen Point in 1891 on the traditional lands of the Tjungundji people. Within a few years, the Mission became known as Mapoon, believed to be an anglicised translation of a Tjungundji word meaning 'place where people fight on the sandhills'.

Founding Moravian Missionaries, James Gibson Ward and Reverend John Nicholas Hey, bought several South Sea Islander men to Mapoon as assistants. Many children from the Gulf region were removed to Mapoon by the Government when the Mission became an Industrial School in 1901.

Around this time, Aboriginal groups from the Pine and Pennefather Rivers began moving into the Mission as the reserve was expanded south to incorporate the traditional lands of the Thanakwithi people. For these reasons, Mapoon is an ethnically diverse community.

The traditional owners/custodians in Mapoon are the Tjungundji (Choong-un-gee) peoples. Traditional Owners/Custodians recognised within the Mapoon Deed of Grant in Trust area:

Mbakwithi (Buck-with-ee)
Teapathiggi (Tyap-a-thig-ee)
Thanakwith (Thun-a-kwith)
Tjungundji (Choong-un-gee)
Warrangku (Waarr-ang-ku)
Yupungathi (U-pun-ga-thee)

The predominant languages spoken in Mapoon are Creole and English.

Progressively since the late 1970's as people returned to Mapoon, our infrastructure and utilities have continued to be upgraded and now we have public utilities and infrastructure the community can be proud of.

We have a high standard of reticulated town water supply and an upgrade to the plant has given the Community 1.5 Meg of storage. power is delivered by Ergon and a 4G communication network from Telstra which is due for some upgrade works shortly to elevate the blackspots around town with the service.

Our airstrip is all-weather with an automatic lighting system and is suitable for charter and emergency flights. We continue to expand our social housing stock and we secured funding for the design of a sewerage treatment facility with sewerage network construction drawing giving Council another shovel-ready project for the future.

The transfer station is under construction where on completion the old land fill will go offline permanently.



OUR COUNCILLORS

Our duty as elected councillors, as part of the governing body of a council, is spelt out in section 12 of the Queensland Local Government Act 2009.

Our Council:

- Represents the current and future interests of the residents of Mapoon and ensures these aspirations are actioned in a timely fashion.
- All councillors have the following responsibilities:
 - a. ensuring the local government—
 - i. discharges its responsibilities under this Act; and
 - ii. achieves its corporate plan; and
 - 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

All our Councillors play a key role to make sure there is effective consultation with the community and therefore ensure that project planning and outcomes are aligned with community expectations. To ensure effective community consultation each of our Councillors have a portfolio to attend to with the community.

Navigating such a strategic role whilst balancing community and organisational politics can be very challenging for our Councillors, and we can all be proud of the way Council has carried itself and gone about business during 2024 - 2025. Our Councillor’s portfolio allocations are as follows:

Mayor Guivarra

Housing, Health and Aged Care, Community Services and Social Events.

Councillor McLachlan

Enterprise Development and Social Events

Councillor Reid

Committee Member for WCCCA, Land and Sea, and Social Events

Councillor Jia

Community Safety and Justice, Education and Social Events

Councillor Pitt

Emergency Services, Alcan Ely Bauxite Mine Trust and Social Events





OUR COUNCIL TEAM

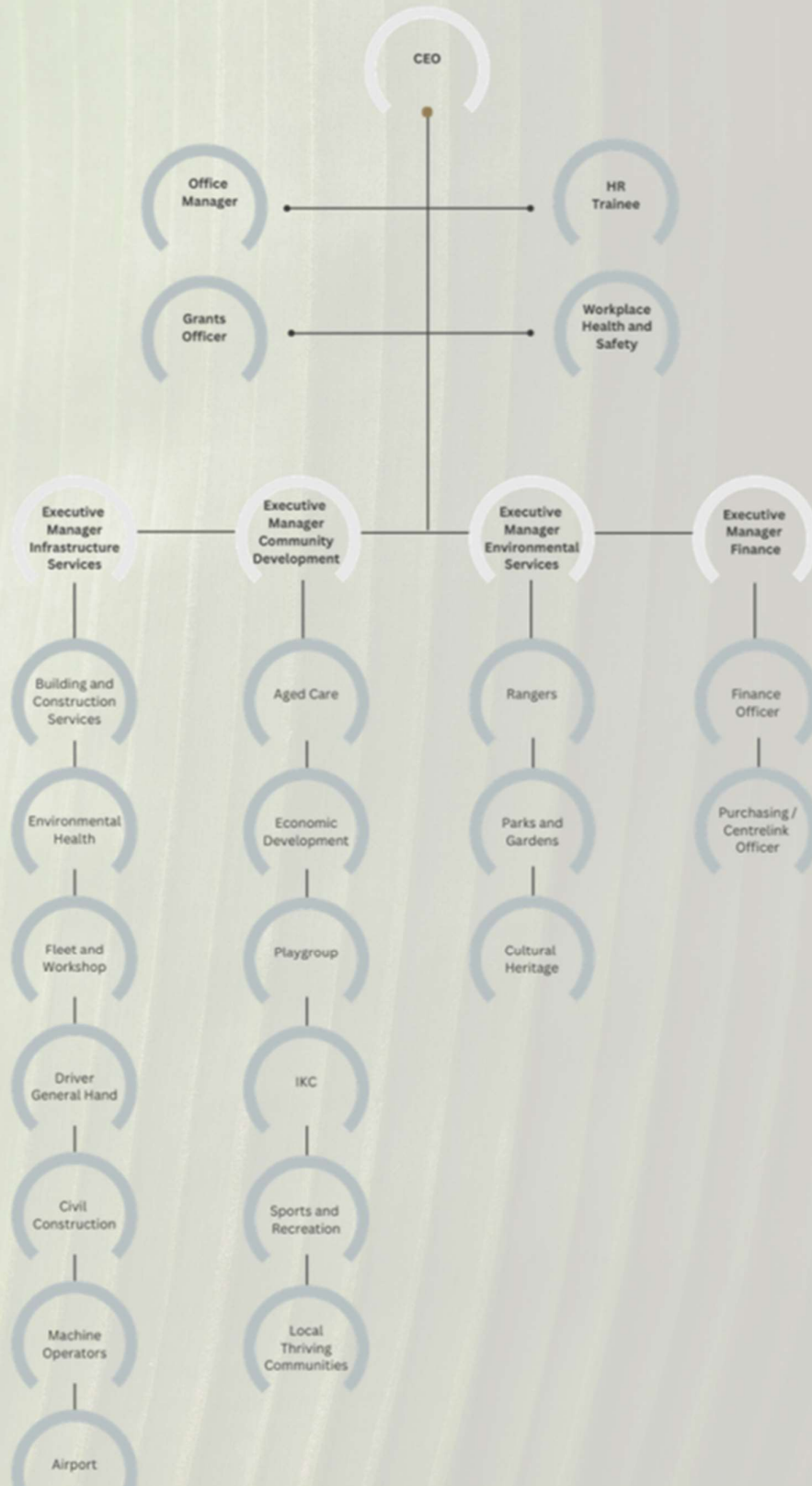
Council continues to benefit from a diverse workforce whose collective skills, experience, and perspectives support effective collaboration, informed decision-making, and the delivery of positive outcomes for the Mapoon community. This diversity underpins Council's capacity to remain sustainable, responsive, and future-focused.

The 2024/25 financial year included a period of executive leadership transition. An Interim Chief Executive Officer was appointed to ensure continuity of operations, strengthen governance arrangements, and support Council while a formal recruitment process was undertaken.

In alignment with Council's Corporate Plan priorities, a strong focus was maintained on economic development and infrastructure development. Key initiatives progressed during the year included environmental management activities, particularly feral animal control, alongside tourism and visitor management measures aimed at supporting sustainable economic growth. These initiatives contribute to creating local business opportunities, improving community infrastructure, and promoting respectful engagement with Country and its Traditional Custodians.

Together, these actions reflect Council's ongoing commitment to good governance, economic resilience, environmental stewardship, and delivering outcomes that support the long-term wellbeing of the Mapoon community.

COUNCIL'S ORGANISATIONAL STRUCTURE



Mapoon Aboriginal Shire Council is committed to building and sustaining a skilled, capable workforce to support the ongoing growth and wellbeing of the Mapoon community. This includes continued investment in training and development, fostering a positive workplace culture, and maintaining a strong focus on high-quality service delivery, good governance, and staff health, safety, and wellbeing.

During the reporting period, Council recorded a 25.5% increase in full-time employment, strengthening workforce stability and organisational capacity. There was also a 5.7% increase in Indigenous employment, supporting greater local representation within the organisation, alongside a 12.6% decrease in non-Indigenous employment. Significant work was undertaken to update and strengthen policies and procedures, ensuring compliant, consistent, and effective workplace practices that support a sustainable and community-focused workforce.

Workforce Profile as at 30 June 2025		
Elected members	5	
Employees	57	
Casual	7	12.3%
Part-time	9	15.8%
Full-time	41	71.9%
Ethnicity		
Indigenous	49	86%
Non-Indigenous	4	7%
Non-Disclosed	4	7%
Gender		
Male	37	65%
Female	20	35%





INFRASTRUCTURE SERVICES

Building and Construction

The Building and Construction team has continued to deliver essential repairs and maintenance services across the community. During the reporting period, 606 work orders were completed and invoiced to QBuild for repairs and maintenance to social housing properties.

Council was successful in securing funding for the construction of 20 new social housing dwellings over the next five years. This significant investment will help address housing demand and reduce overcrowding, while also generating local employment, economic participation, and workforce development opportunities within the Mapoon community.

Construction of the four new dwellings is nearing completion, with all structural elements finalised. External earthworks, septic system installations, and trenching have been completed. Internal fit-out works are scheduled to commence following the wet season.

Repairs to the Playgroup facility following fire damage have been completed, and the building has been formally handed back to Council for community use.

Several upgrades to existing social housing properties were also delivered during the year, including the installation of new verandas and the replacement of deck beams and structural joints, contributing to improved safety and asset lifecycle.

Civil Construction

This year delivered significant civil construction works across the community, focused on strengthening infrastructure, improving safety, and supporting future growth.

Major works were completed at Cullen Point, including the construction of a rock groyne wall at the boat ramp to enable access for larger vessels. The existing boat ramp was also upgraded with an extension to the concrete launch area, enhancing

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continued with construction of new toilet and shower facilities to complement the installation of 30 new concrete camping sites. Roadworks were also undertaken within the campground to improve traffic flow and site accessibility.

Construction works progressed at the new Transfer Station, including completion of the 3-metre-high retaining wall and associated earthworks.

Across the Mapoon road network, shoulder sealing and pothole repairs were carried out to improve road safety and driving conditions.

Works also commenced at the Old Mission site, with excavation and fencing completed in preparation for Stage II of the project.

Water, Environment and Public Health

Council strengthened its internal capability this year, with two Water Operators successfully achieving their Certificate III in Water Operations. This milestone enhances Council's in-house capacity and supports the ongoing delivery of safe and reliable drinking water services to the community.

A significant leak was identified in the main water reservoir during the reporting period. Repairs were undertaken, and the reservoir was returned to full operation, ensuring continued water security for residents.

Illegal dumping remains an ongoing challenge within the community. Council continued regular monitoring throughout the year to manage waste impacts and maintain community amenity.

Animal management initiatives were also delivered, with two veterinary visits conducted focusing on immunisation, vaccination, and desexing programs. In addition, Queensland Tropical Public Health Services completed a comprehensive animal census to support improved animal health planning.

Council also commenced community consultation and preliminary design planning for a new sewerage treatment plant to accommodate projected population growth and future expansion. The proposed infrastructure will modernise wastewater management systems and replace existing septic tanks. Improving environmental performance, public health standards, and long-term service reliability for residents.



Fleet and Workshop

Council continues to operate a relatively modern fleet of vehicles and plant, supported by a structured program of regular and scheduled maintenance. This proactive approach ensures assets remain operational, compliant with warranty conditions, and aligned with insurance and safety requirements.

The mechanical workshop services have been delivered by a locally owned Indigenous business employing an Indigenous workforce. This partnership supports local economic development, workforce capability, and creates training and employment opportunities within community, while ensuring Council's fleet and equipment remain safe, reliable, and fit for purpose.

Airport

The Mapoon Airport continues to play an important role in supporting local industry and essential services. The facility is regularly utilised by Metro Mining to transport local employees to and from the Skardon River Mine site, as well as by Ergon Energy and other service providers as required.

Routine maintenance, including slashing of the runway and surrounding areas, is undertaken to ensure ongoing compliance with Civil Aviation Safety Authority (CASA) requirements and to maintain safe operating conditions for aircraft.

During the reporting period, Council successfully secured funding to widen the airstrip, enabling larger aircraft to utilise the facility. This upgrade will enhance operational capability, improve service reliability, and support future economic and community development opportunities.



Disaster Management

The Mapoon Local Disaster Management Group (LDMG) continued to strengthen its operational preparedness throughout the year. Members undertook formal training and successfully completed the mandatory Local Disaster Management Group tabletop exercise and the Local Disaster Management Plan was approved and signed off.

Council maintains an ongoing program of hard rubbish collection and abandoned vehicle removal across the community. These activities support storm season preparedness and minimise the risk of pest and vermin infestations.

During the storm season, regular Local Disaster Management Group meetings were held, including daily all-hazards briefings delivered by the Bureau of Meteorology. These briefings supported informed decision-making and proactive community communication if required during periods of increased weather activity.

COMMUNITY SERVICES DEPARTMENT

Community Aged and Disability Services

Community Aged and Disability Services provide support to clients through the following programs:

- **CHSP** Commonwealth Home Support Program
- **HCP** Home Care Packages
- **QCSS** Queensland Community Care Services
- **CDSS** Department of Communities Disability and Seniors, including Community Transport

During the reporting period, a total of 26 Aboriginal and Torres Strait Islander clients participated in these programs.

Services delivered include:

- Meals and meal delivery
- Transport and local travel assistance
- Domestic assistance and personal care
- Home maintenance and gardening
- Safety support
- Social Support Group activities
- Individual and flexible respite services

Staff training completed during the year:

- Aged Care Rural and Remote Management Training (x2)
- Manual handling
- First Aid and CPR
- Risk assessment and management
- Procurement fundamentals
- Supervisory skills
- Microsoft Office introduction
- Food handling

Weekly social support activities, including group programs and pension bus runs into Weipa, were successfully delivered. Support services for meals, domestic assistance, and local transport continued to operate within the community.

Recent changes to the Aged Care Act have been announced, and Mapoon is preparing for these updates with guidance from the Aged Care Department's Service Development Assistance Panel. This support is assisting with governance and program delivery planning.



The delivery of aged care and disability services has been somewhat limited during the year due to challenges in staff retention and recruitment.

Community Transport

During 2024/25, community transport provided safe, reliable, and culturally appropriate transport services across the community.

Transport assistance supported community events, sorry business, and individual requests, ensuring people could attend important cultural, social, and community obligations. The service helped reduce barriers to participation, particularly for Elders, families without private transport, and those experiencing temporary hardship.

Community transport remained flexible and responsive, working closely with families and community members to provide support in a respectful and timely manner.

Overall, the service strengthened community connection, inclusion, and wellbeing, supporting both planned activities and unexpected needs throughout the year.

Playgroup

The Playgroup Program is federally funded and coordinated and delivered by Council, with activities guided by parents and caregivers to support early childhood development and family participation.

Playgroup in Mapoon operates four days a week (Monday–Thursday, 10.00 am – 12.00 pm). Council also supports the program with transport services, which have had a significant positive impact due to the spread of housing across the community.

Transport assistance has also supported enrolled Kindergarten participants aged five years and under to attend school daily.

During the year, the Playgroup building was vandalised and partially burnt, impacting program delivery. In response, the program continued at alternative venues and was delivered in partnership with other initiatives, including the Deadly Active Program. The Playgroup building is expected to be fully operational in 2026.

Program Activities

Throughout the year, Playgroup delivered a range of activities and special events. The program worked closely with the school holiday program to support parents who needed to supervise older children at the same time, helping to maintain attendance and engagement.

Health and wellbeing activities were also delivered, including healthy eating education supported by the Apunipima Cape York Health Council Dietitian and Nutritionist.

Activities included:

- First 5 Forever program
- Outdoor play
- Arts and crafts
- Sensory activities
- Gross motor skill development

Staff Training

Staff completed the following training during the year:

- Manual handling
- First Aid and CPR
- Risk assessment and management
- Procurement fundamentals
- Supervisory skills
- Microsoft Office introduction

Sports and Recreation / Fitness Centre

The Deadly Active Program delivered a range of recreational and cultural activities throughout the year.

Afterschool Activities

During school terms, children were able to participate in afterschool activities four days a week (Monday–Thursday). Activities included active recreation, cultural programs, and homework support, delivered in partnership with the Indigenous Knowledge Centre.

School Holiday Programs

Council staff delivered school holiday programs, supported by Playgroup, Land and Sea Rangers, and the Indigenous Knowledge Centre.

Activities included colour runs, movie nights, discos, and arts and crafts, providing children with safe and engaging options during the holidays.

Junior Rugby League Program

For the first time, Mapoon participated in the Weipa Junior Rugby League competition. The Deadly Active Program supported community participation by covering registrations, transport from Mapoon to Weipa, meals, and supervision for students attending Western Cape College. The season ran from April to August 2025.

Community Engagement

Through these programs and related events, the Council engaged with the community, identifying key barriers to participation and implementing targeted improvement strategies to enhance program access and effectiveness.

Programs were delivered at the Jerry and Ina Hall, Splash Park, Indigenous Knowledge Centre, Mapoon school oval, and, where applicable, at inter-community locations such as Weipa.

Fitness Centre

The Mapoon Fitness Centre was not fully operational throughout the year due to challenges with staff retention and recruitment, which impacted program delivery.

Local Thriving Communities

During the reporting period, the Local Thriving Communities (LTC) Group continued to strengthen its role in supporting community priorities, partnerships, and service outcomes. Membership of the group increased from seven to ten members, improving representation and strengthening community input into planning and decision-making.

A key achievement was the engagement of the Literacy for Life Foundation to commence adult literacy and numeracy classes within the community, providing important opportunities to build skills, confidence, and employment pathways. The Local Community Education Body also continued to meet regularly, working collaboratively with education stakeholders to monitor progress and identify ongoing improvements to support better education outcomes for local students.

The LTC Group maintained strong engagement with service providers and stakeholders to ensure programs remain responsive to community needs. Advocacy efforts also continued, particularly in relation to securing a permanent full-time police presence in the community to improve safety and community wellbeing.

The group supported and facilitated a range of community initiatives, including School Holiday Programs and participation of 19 community members in the Horse Wisdom Camp at Wolverton Station, which focused on social and emotional wellbeing, resilience, and personal development.

In addition, the LTC Group delivered the first Mapoon Small Business Expo, creating opportunities to promote local enterprise, encourage entrepreneurship, and strengthen economic development within the community.

Overall, the LTC Group has continued to play an important role in fostering partnerships, advocating for community priorities, and supporting initiatives that contribute to social, educational, and economic wellbeing.

Indigenous Knowledge Centre

During the reporting period, the Mapoon Indigenous Knowledge Centre (IKC) continued to provide a valuable hub for learning, cultural preservation, and community connection. Weekly homework club sessions were delivered for local school students, offering a safe and supportive environment to complete schoolwork, build confidence, and strengthen educational engagement.

The Centre also facilitated the Growing IKCs workshops, which provided community members with opportunities to develop skills in modern technology, digital tools, and creative mediums to record, preserve, and share local history and cultural knowledge. These workshops encouraged intergenerational learning and supported community members to explore new ways of storytelling and cultural expression.

Throughout the year, numerous community workshops and activities were delivered, alongside afterschool programs that promoted participation, creativity, and social connection for young people. The IKC worked collaboratively with the Mapoon Cultural Centre to host Elders Day, recognising and celebrating the important role of Elders within the community.

The Centre continued to provide access to computers, internet, and IT support for community use, assisting residents with online services, applications, communication, and general digital literacy. Staff also provided ongoing advice and practical assistance to community members across a range of needs.

Membership of the IKC increased over the reporting period, reflecting the Centre's growing role as an inclusive and welcoming community space. Overall, the IKC has continued to contribute positively to education support, cultural preservation, digital inclusion, and community wellbeing.



ENVIRONMENTAL SERVICES DEPARTMENT

Indigenous Regional Arts Development Fund

With support from the Indigenous Regional Arts Development Fund (IRADF), through Arts Queensland, five key projects were successfully delivered during the reporting period. These included three Photo Voice projects highlighting everyday life in Mapoon: Life in Mapoon; Children's Photo Voice, where local children shared their own photographs and perspectives of community life; and For Our Elders Photo Voice, showcasing images of Mapoon Elders. The outcomes of these projects were professionally printed as large pull-up banners and featured in a dedicated exhibition at the 2025 Paanja Festival.

IRADF funding also supported the continuation of oral history recordings, with Elders sharing their life stories, family histories, and important accounts of Mapoon's past. In addition, Elders contributed historical photographs and documents, which were carefully digitised and archived at the Cultural Keeping Place to preserve them for future generations.

The program further delivered an Artist in Residence initiative with Sandra Ase, who facilitated 15 community art workshops, supporting creative expression and skills development across the community.

Cultural Awareness Training

Cultural Awareness Training is delivered on request and tailored to meet the specific needs of each organisation. During the reporting period, sessions were conducted with a range of groups, including Many Rivers, Western Cape College staff from both Weipa and Mapoon, the Royal Flying Doctor Service, and newly appointed staff of the Mapoon Aboriginal Shire Council.

These sessions support a deeper understanding of Mapoon's history, culture, and community protocols, and aim to strengthen respectful engagement and effective working relationships. Participants are provided with locally informed cultural knowledge and practical guidance to better support their roles when working within the Mapoon community.





Indigenous Languages and Arts Grant

Through funding received from Arts Queensland's Indigenous Languages and Arts (ILA) Grant, Stage 2 of the Mapoon Language Project was successfully delivered. This stage included a three-day workshop held in Mapoon and facilitated by Dr Samantha Disbray and Mr Desmond Crump from the University of Queensland's School of Languages.

The workshop brought together members of the Mapoon Language Reference Group, Elders, interested community members, and staff from Western Cape College. Participants worked collaboratively with the facilitators to strengthen the pronunciation, spelling, and documentation of traditional language words.

This work is laying the foundation for the development of a local language dictionary, primary school education resources, and subtitles for a compilation video. The video features Mapoon Elders on Country sharing language names for places, bush fruits, medicines, and everyday words, supporting language revival and intergenerational knowledge sharing within the community.

Cultural Keeping Place

Visitors from July 2024 to June 2025 - 791

The Cultural Keeping Place at the Mapoon Cultural Centre is open daily to visitors and attracts people from across Australia. It regularly hosts organised group visits, including James Cook University medical students undertaking training placements in Weipa, with new cohorts visiting every two months.

The Cultural Keeping Place also welcomes students from the Western Cape Clontarf Program, Western Cape Shield players, and visitors from the Cape York Institute and Ely Trust. In addition, visits include new staff participating in the Remote Ready Program who will be commencing roles at Western Cape College in the coming year.

Through these ongoing visits, the Cultural Keeping Place plays a vital role in cultural education, community engagement, and strengthening understanding of Mapoon's history and cultural heritage.

Training/ Personal Development

Rangers participate in a wide range of training and development opportunities throughout the year, including both job-specific skills and personal development. Ongoing training strengthens knowledge and capability, enabling Rangers to work more effectively, safely, and confidently in their roles.

Professional development also supports career progression by opening pathways to new responsibilities, leadership roles, and broader employment opportunities. In addition, training enhances problem-solving, critical thinking, and adaptability, supporting high-quality outcomes across Ranger operations.

Training undertaken during the reporting period included Fire Crew Training, Coxswain Grade 1, Intermediate Chainsaw Operations, Chemical Accreditation (AC/DC), Leadership Development, Heavy Rigid Truck Licence, First Aid, and Small Engines maintenance.

SES Mapoon

This year marked the establishment of a State Emergency Service (SES) Group in Mapoon, representing a significant milestone in strengthening local emergency response capacity. In remote communities, emergency services such as police, fire, and ambulance may be hours away, making locally based SES volunteers critical during floods, cyclones, bushfires, severe storms, and search and rescue operations.

Local SES members possess valuable knowledge of the area, including roads, river systems, weather patterns, and terrain, enabling faster and more effective responses when every minute counts.

Despite the challenges of distance and limited resources, Mapoon's SES Group has already established a strong foundation, with 10 active members – an outstanding achievement for a community of this size.

Threatened and Endangered Species

Rangers play a vital role in conducting monitoring and research programs throughout the year. Monitoring endangered species is essential not only for protecting wildlife, but also for maintaining healthy ecosystems, supporting human wellbeing, and ensuring conservation efforts are effective.

A key focus of this work is the long-running turtle monitoring program, which has been operating in Mapoon for more than 20 years. Mapoon Rangers are recognised leaders in this field, collecting critical data and undertaking tagging and microchipping activities on more than 500 turtles each season. This program continues to make a significant contribution to regional and national conservation efforts.

Biosecurity

Rangers continue to undertake important work caring for Country. During the reporting period, Rangers partnered with the Indigenous Rangers Coastal Cleanup Project (IRCCP) to remove significant volumes of marine debris and ghost nets from Mapoon's coastlines.

Marine debris and ghost nets pose a serious threat to the many endangered and threatened species that inhabit local waterways, through ingestion of plastics and entanglement, which can result in injury or death. Rangers and volunteers conduct several large-scale clean-up activities each year; however, the vast quantities of debris washed ashore mean that only limited stretches of coastline can be addressed at any one time.

Despite these challenges, this work remains critical to protecting marine ecosystems and demonstrates Council's ongoing commitment to environmental stewardship and caring for Country.

FACILITIES PROVIDED TO COUNCILLORS

Section 186(b) of the Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about facilities provided to Councillors.

Councillor	Facility Provided
Mayor Guivarra	Mayor's Office, vehicle for business and personal usage, telephone, IT, corporate clothing, travel and secretarial and administration support as defined in the corporate structure.
Cr McLachlan	Telephone, IT, office space, corporate clothing, travel, and secretarial and administration support as defined in the corporate structure.
Cr Reid	Telephone, IT, office space, corporate clothing, travel, and secretarial and administration support as defined in the corporate structure.
Cr Pitt	Telephone, IT, office space, corporate clothing, travel, and secretarial and administration support as defined in the corporate structure.
Cr Jia	Telephone, IT, office space, corporate clothing, travel, and secretarial and administration support as defined in the corporate structure.

COUNCILLOR MEETING ATTENDANCE

Section 186 (d) of the Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about the number of meetings each Councillor attended during the financial year.

	Mayor Guivarra	Cr Jia	Cr McLachlan	Cr Reid	Cr Pitt
Ordinary Meetings	10	12	12	8	11
Special Meetings	3	3	3	2	3

EXPENSES REIMBURSEMENT POLICY

Section 186 (c) of the Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about Councils Expenses Reimbursement Policy.

Councils Local Government's Expenses Reimbursement Policy is reviewed annually and is made available to Councillors, staff, and the public via Council's website www.mapoon.qld.gov.au.

The policy is reviewed annually to maintain its integrity and ensure it meets the standards required and the policy was last reviewed as per Council Resolution NO. C094/24 Version 5.



COMPLAINTS MADE ABOUT COUNCILLORS

Section 186 (g) of the Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about the number of complaints about Councillors received during the financial year.

The number of each of the following during the financial year:

Complaints about the conductor performance of Councillors for which no further action was taken under section 176C (2) of the Act	1
Complaints referred to the Department's Chief Executive under section 176C (3) (a)(i) of the Act	Nil
Complaints referred to the Mayor under section 176C (3)(a) (ii) or (b)(i) of the Act	Nil
Complaints referred to the Department's Chief Executive under section 176C (4) of the Act	Nil
Complaints assessed by the Chief Executive Officer as being about official misconduct	14
Complaints heard by a Regional Conduct Review Panel	Nil
Complaints heard by the Tribunal	Nil
Complaints to which section 176C (6) of the Act	Nil

2:

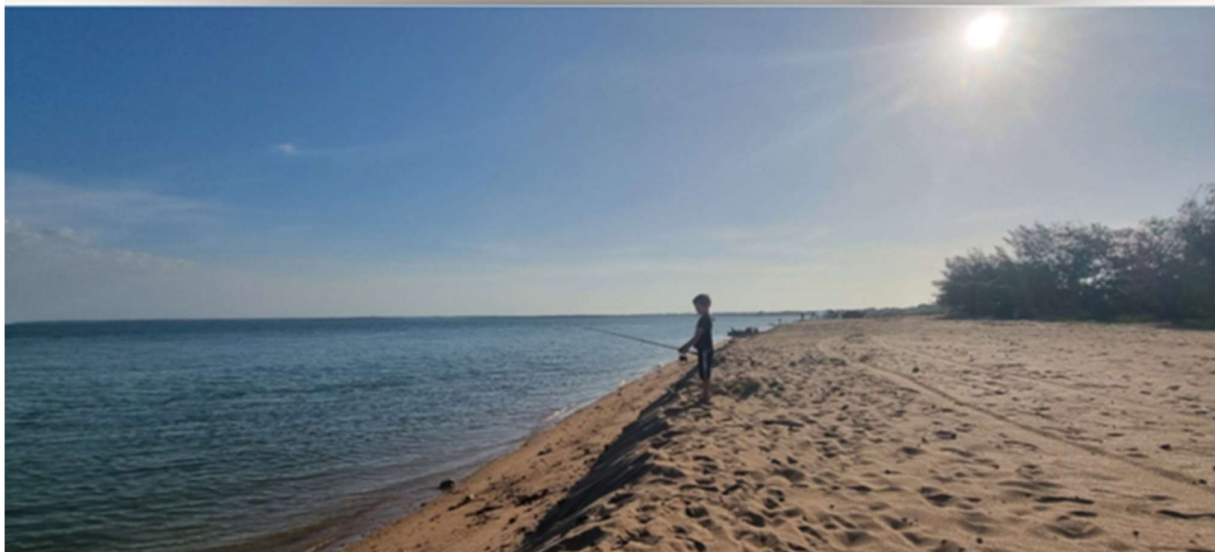
ADMINISTRATIVE ACTION COMPLAINTS

Section 187 (1) of the Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about the number of Administrative Action complaints received during the financial year.

Council has developed a fair and transparent process and policy for dealing with administrative action complaints. Policy is reviewed annually and is made available to Councillors, staff, and the public via Council's website. The policy is reviewed annually to maintain its integrity and ensure it meets the standards required. The policy has been developed with a draft to be tabled at the November 2020 Ordinary Meeting of Council for approval. The policy will then be available via Council's website - <http://www.mapoon.qld.gov.au> or from the Council Office at Mapoon.

Furthermore, Section 187 (2) of Queensland Local Government Regulation 2012 sets out the requirement to report additional information regarding administrative action complaints during the financial year as follows.

Complaints made to the local government	Nil
Complaints resolved by the local government under the complaint's management process	Nil
Complaints not resolved by the local government under the complaint's management process	Nil
Complaints under paragraph (a)(iii) that were made in a previous financial	Nil





EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS

Section 189 of Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about the Local Government’s expenditure on grants to community organisations as follows:

Nil	Nil
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Section 189 of Queensland Local Government Regulation 2012 requires an Annual report must detail particular information about the Local Government’s expenditure on grants to community organisations as follows:

No contributions under the Planning Act 2016 were received over the period (LGR S189A)

No Councillor overseas travel occurred over the period (LGR S188)

COUNCILLOR EXPENSES REIMBURSEMENT AND FACILITIES POLICY SECTION 185 (A) (B) LGR 2012

Council adopted the Councillors Expenses Reimbursement on 16 July 2024 and a copy of the resolution is provided below in accordance with section 250 of the Local Government Regulation 2012. The Procurement Policy outlines the requirements under section 206 (2) of the Local Government Regulation 2012 and is included in the same resolution.

RESOLUTION C094/24

Moved: Councillor Mclachlan

Seconded: Councillor Reid CARRIED

That Council resolves pursuant to s250 of the Local Government Regulation 2012, to adopt the Councillor Expenses Reimbursement Policy attached to this report.

2!

FINANCIAL PLANNING AND ACCOUNTABILITY

Section 190 of the Queensland Local Government Regulation 2012 outlines the requirement for the annual report to contain the following information which is not covered elsewhere in this report.

Details of any action taken for, and expenditure on, a service, facility, or activity

Supplied by another local government under an agreement for conducting a joint government activity	Nil
for which the local government levied special rates or charges for the financial year	Nil
The number of invitations to change tenders under section 228(7) during the financial year	Nil
A list of the registers kept by the local government	Councils list of Registers is under constant review and is currently available on Council's website at https://www.mapoon.qld.gov.au
The report on the Internal Audit for the financial year	Councils Internal Audit Report is currently available from the Council Office Mapoon or from Council's QAO auditors Grant Thornton upon request.
A statement about the local government's activities during the financial year to implement its plan for equal opportunity in employment	Council continues to be very proactive in promoting equal employment opportunity in employment and this can be seen by the diversity and balance of our workforce. Council's Equal Employment Opportunity Policy is currently under review to maintain our high standards in this respect.
A summary of investigation notices given in the financial year under section 48 for competitive neutrality complaints	Nil

ABOUT COUNCIL'S END OF YEAR FINANCIAL STATEMENTS

The Community Financial Report is a plain English summary of Council's Financial Statements prepared in accordance with Section 179 of the Local Government Regulation 2012 .

2024/25 Snapshot

- Continued construction of the transfer station
- Cullen Point Campgrounds expansion, including new toilet block.
- Continuation of the construction of five new social houses.
- Commenced the civil works for the Old Mapoon Mission Site.
- Delivered the Mapoon Paanja Festival in conjunction with the Barra Bash.
- Construction of a 14m barge for economic development opportunities commenced.
- Commenced consultation and design of sewerage treatment plant.
- Boat ramp upgrades and groyne construction.
- New Ranger Base development reaching final stages.
- Road network repairs and shoulder sealing.
- Community Meeting
- Internal and external audits complete
- Community events - Australia Day, Easter, ANZAC Day March and Service, NAIDOC Day and Barra Bash.
- Animal census completed.
- Council policy reviews.



ABOUT COUNCIL'S END OF YEAR FINANCIAL STATEMENTS

About the Management Certificate

The Financial Statements must be certified by both the Mayor and the Chief Executive Officer as "presenting fairly" the Council's financial results for the year and are required to be adopted by Council - ensuring both responsibility for and ownership of the Financial Statements by management and elected representatives.

About the Financial Statements

The Financial Statements incorporate 4 "primary" financial statements and accompanying notes which are as follows.

1. A Statement of Comprehensive Income

The Statement of Comprehensive Income is a summary of Council's financial performance for the year, listing both regular income and expenses and other comprehensive income which records items such as changes in the fair values of Council's assets and investments.

2. A Statement of Financial Position

The Financial position is a snapshot of what the Council owns (assets) and owes (liabilities).

3. A Statement of Changes in Equity

Equity is the Council's "net wealth", it is what the council owns once liabilities are taken away from assets. The Statement of Changes In Equity details the overall change for the year (in dollars) of Council's "net wealth".

4. A Statement of Cash Flows

The Statement of Cash Flows indicates where Council's cash came from and where it was spent.

5. Notes to the Financial Statements

Provides greater detail to the line numbers of the 4 "primary" financial statements.

Council's Financial Statements are required to be audited by the Queensland Audit Office. The audit of many Queensland Councils is contracted to Audit firms that specialise in Local Government. The Auditor provides an audit report which gives an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

Internal Audit Function Section LGR s190(1)(h)

Council's internal audit function is undertaken by Altius Advisors.

The internal audit program focused on assisting Council in addressing the follow areas:

- Review of asset valuations
- Review and assistance with improving the monthly reporting
- IT controls and Cyber Security
- QAO General Purpose Financial Statement preparation.



AN OVERVIEW OF THIS YEAR'S FINANCIAL RESULT AND FINANCIAL POSITION

Statement of Councils Comprehensive Income (Profit and Loss) for 2024/25

Executive Finance Managers Commentary

Mapoon Aboriginal Shire Council made a surplus of \$17.028M for the year ending 30 June 2025. If the revaluing of assets and leases is excluded, the council operations generated a surplus of \$12.345M

Mapoon Aboriginal Shire Council

Council's Operating Results 2023/24

Council's headline operating results for the 2024/25 year was \$17.028M surplus

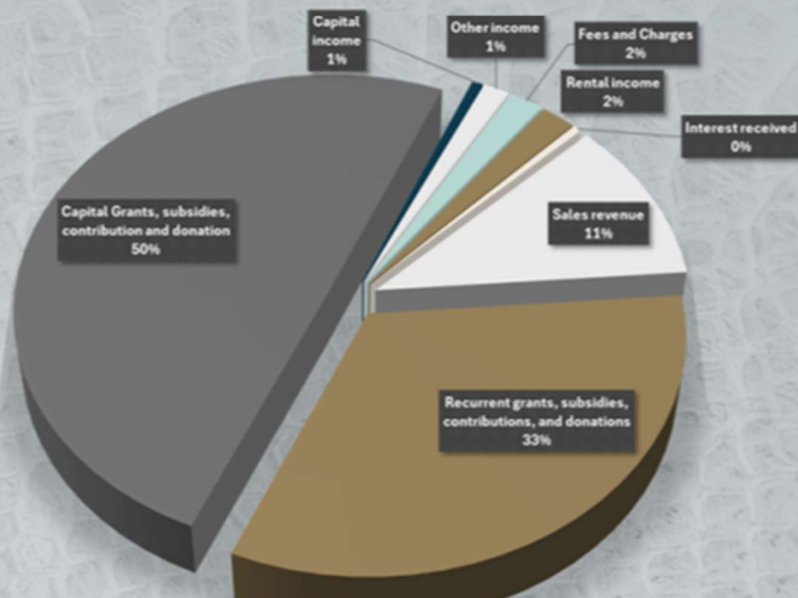
\$'000	Actual 2025	Budget 2025
Revenues (Excluding revaluation of leases)	26,947	28,629
Expenditure	12,893	23,872
Net Result before Revaluation of leases	14,054	4,756
Revaluation of assets	2,973	-
Net Operating Result	17,028	4,756



Statement of Comprehensive Income

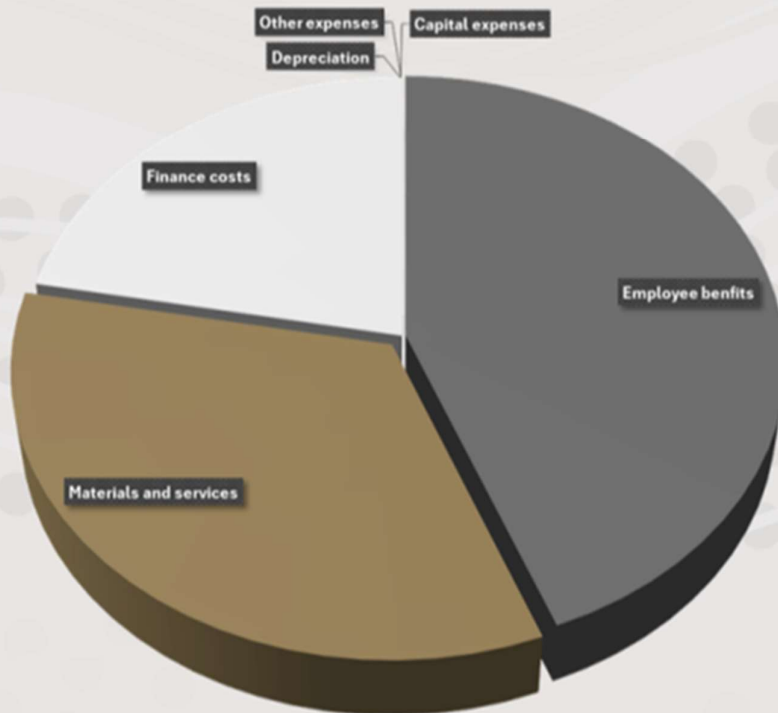
Mapoon Aboriginal Shire Council
 Statement of Comprehensive Income
 For the financial year ended 30 June 2025

Expenses (000's)	Actual 2025	Budget 2025	% of sub-total
Fees and Charges	676,896	713,600	-5%
Rental income	681,339	543,000	25%
Interest received	171,964	86,100	100%
Sales revenue	3,880,674	4,614,186	-16%
Other income	523,166	1,005,414	-48%
Recurrent grants, subsidies, contributions, and donations	11,478,698	9,531,269	20%
Capital Grants, subsidies, contribution and donation	17,441,078	5,369,309	225%
Capital income	209,422	72,400	189%
Net Result	35,063,239	21,935,278	60%



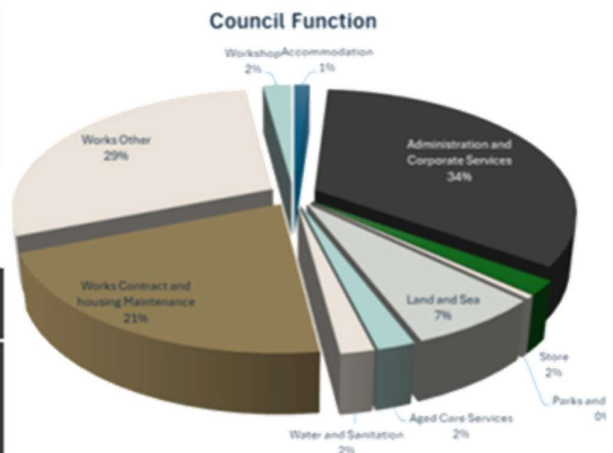
Statement of Comprehensive Expenses

Mapoon Aboriginal Shire Council Statement of Comprehensive Expenses For the financial year ended 30 June 2025			
Income (000's)	Actual 2025	Budget 2025	% of sub-total
Employee benefits	4,952,794	6,711,038	26%
Materials and services	15,578,229	12,928,134	-20%
Finance costs	3,289	3,800	13%
Depreciation	2,183,448	2,199,200	1%
Other expenses	-	-	0%
Capital expenses	-	-	0%
	22,717,760	21,842,173	-4%
Net Result	12,345,479	93,105	



Income and Expenditure by Council Function

Council Function	Income	Expense
Accommodation	460,798	265,161
Administration and Corporate Services	11,549,571	7,677,839
Store	485,251	411,290
Parks and Gardens	330	104,222
Land and Sea	1,990,759	1,581,770
Aged Care Services	323,740	448,274
Water and Sanitation	-	400,039
Works Contract and housing Maintenance	13,107,178	4,768,054
Works Other	6,907,463	6,581,605
Workshop	238,149	487,921
Total	35,063,239	22,726,175



Depreciation

Depreciation represents 15% of Councils expenses. Depreciation is the estimated cost of wear and tear on all Councils assets including buildings, water pipes, motor vehicles, roads etc. Mapoon Council does not receive any grants to cover the cost of depreciation, this may create future problems when the Council needs to replace these assets but lacks the funds to do so. Depreciation is the largest contributing factor to the Council making a loss.

Materials and Services

Materials and services represent the cost of all Councils purchases, including the purchase of fuel to be sold at the service station, insurance, consultants, communication and IT, materials and contractors for repairs and maintenance, office supplies and power costs, etc.

Employee Benefits

Employee benefits represent the councils labour costs, this amount includes wages, councillor remuneration and superannuation.

Finance Cost

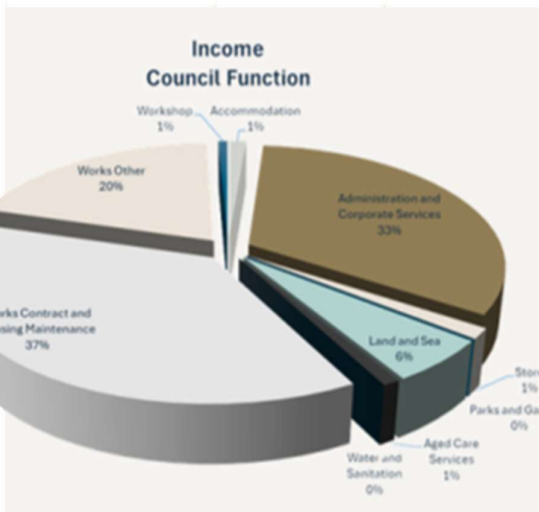
Finance costs are comprised of Bank fees and the write off and provision for bad and doubtful debts.

Executive Finance Manager Commentary

These above expenses relate to the operation of Councils various divisions. These divisions can be broken into the following grants/projects:

Corporate Governance and Administration

- Municipal Services
- Town Planning
- Rental Management
- Short Stay Accommodation
- Environmental Health Worker
- Indigenous Arts
- Community Housing (Rental)
- General Admin (non-grant)



Works/Major Projects

- Council Buildings
- Council Infrastructure

Land and Sea Rangers

- Working On Country
- Fire Management Operations
- Pest Offensives
- Provision of Ranger Contract Services

Mapoon Store

- Service Station

Community Services

- Childcare
- Natural Disaster Management
- Aged Care
- Animal Management Programs
- Cultural Heritage Programs
- Arts Projects
- Mapoon Day

Elected Members and Senior Staff Remuneration for the Financial Year Ended 30 June 2025

Elected Member Remuneration

The remuneration of all Councillor's is a fixed amount as set out by the Local Government Remuneration Tribunal and is reviewed and adopted by the Council on an annual basis. The total remuneration and superannuation contributions of the Elected Members in the year ending 2025 are as outlined below.

Name	Position	Remuneration (\$)	Superannuation (\$)	Total (\$)	Paid Expenses / Allowances
REID, Justina, Ms	Councillor / Dpt Mayor	67,390.44	8,086.83	75,477.27	2,996.25
JIA, Sheree Peta	Councillor / Dpt Mayor	67,764.06	8,131.51	75,895.57	3,430.93
GUIVARRA, Ronaldo Bryan	Mayor	126,610.07	15,193.09	141,803.16	6,028.71
PITT, Maria Sana	Councillor	61,051.93	7,326.07	68,378.00	2,261.02
MCLACHLAN, Linda	Councillor	61,052.46	7,326.07	68,378.53	2,449.40

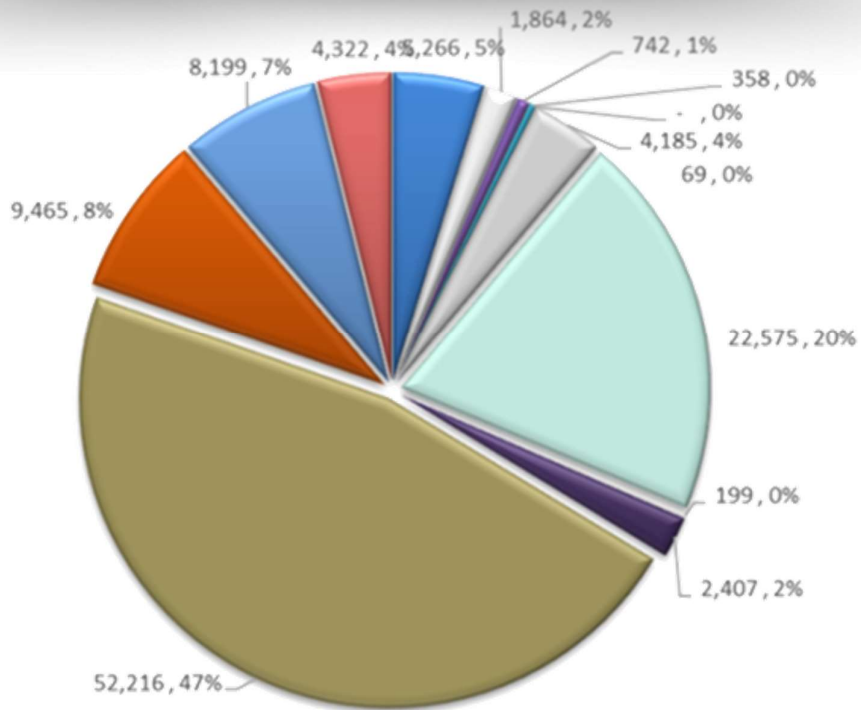
Senior Management Remuneration

Package Range	Number of senior contract employees within package range
\$100,000 - \$200,000	6



MAPOON ABORIGINAL SHIRE COUNCIL NET COMMUNITY WEALTH

	Note	2025 (\$)	2024 (\$)
Current Assets			
Cash and cash equivalents	9	20,941,248	5,266,432
Receivables	10	641,744	1,864,048
Inventories		58,707	68,698
Contract assets	13	2,711,831	741,670
Other financial assets	11	367,159	357,653
Total Current Assets		24,720,689	8,298,501
Non-Current Assets			
Other financial assets	11	9,346,617	8,745,850
Property, plant and equipment	12	115,189,651	103,571,340
Total Non-Current Assets		124,536,265	112,317,190
Total Assets		149,256,954	120,615,691
Current Liabilities			
Payables	14	2,548,780	890,337
Contract liabilities	13	12,033,185	2,066,582
Provisions	15	377,259	365,940
Total Current Liabilities		14,959,224	3,322,859
Non-Current Liabilities			
Provisions	15	140,133	163,363
Total Non-Current Liabilities		140,133	163,363
Total Liabilities		15,099,537	3,486,222
Net community Assets		134,157,597	117,129,469
Community Equity			
Asset revaluation surplus		64,933,453	61,959,569
Retained surplus		69,224,144	55,169,900
Total Community Equity		134,157,597	117,129,469



- Cash and cash equivalents
- Contract assets
- Houses
- Other Plant and Equipment
- Trade and other receivables
- Finance lease assets
- Other Buildings
- Road, drainage and bridge network
- Inventories
- Fishing License
- Major Plant
- Water infrastructure

MAPOON ABORIGINAL SHIRE COUNCIL 5 YEAR SNAPSHOT AS AT 30 JUNE 2025

Financial Performance Figures ('000)

	FY2026	FY2027	FY2028	Y2029	FY2030
Income					
Total Recurrent Revenue	23,396	27,039	31,371	34,102	37,093
Capital Revenue					
Grants and subsidies (Capital)	7,406	8,083	8,468	8,872	9,296
Capital income	100	100	100	100	100
Total capital revenue	7,506	8,183	8,568	8,972	9,296
Total other revenue	2,091	2,155	2,221	2,288	2,356
Total Income	32,993	37,377	42,161	45,363	48,846
Expenses					
Total recurrent expenses	22,471	22,876	23,289	23,710	24,140
Capital Expenses					
Capital expenditure	1,800	2,000	2,500	2,000	2,000
Total Capital Expenses	1,800	2,000	2,500	2,000	2,000
Total Expenses	24,271	24,876	25,789	25,710	26,140
Net result	8,723	12,502	16,372	19,653	22,706
Total Comprehensive Income	8,723	12,502	16,372	19,653	22,706

	FY2026	FY2027	FY2028	Y2029	FY2030
Total current assets	25,121	38,563	55,789	76,286	99,827
Total non-current assets	105,505	104,765	104,040	103,331	102,636
Total Assets	130,627	143,329	159,830	179,617	202,463
Total current liabilities	3,682	3,882	4,011	4,145	4,285
Total non-current liabilities	135	135	135	135	135
Total Liabilities	3,817	4,018	4,147	4,281	4,421
Net Community Assets	126,810	139,311	155,683	175,336	198,042
Community equity					
Retained surplus	68,891	81,393	97,765	117,417	140,124
Asset revaluation surplus	57,919	57,919	57,919	57,919	57,919
Total Community Equity	126,810	139,312	155,684	175,336	198,043

MAPOON ABORIGINAL SHIRE COUNCIL FINANCIAL SUSTAINABILITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2025

Mapoon Aboriginal Shire Council
Current year financial sustainability statement (audited)
For the year ended 30 June 2025

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	9.73	NA	Council has met the target range in current financial year. This ratio has also been impacted by the early receipt of Financial Assistance Grant allocation for the 2025-26 financial year in June 2025. Refer to Note 4 (a) for details.
Operating Performance	Operating Surplus Ratio	N/A	18.15%	(20.20%)	It is challenging for the Council to achieve a positive operating surplus ratio, given its continued reliance on grant funding and limited opportunities to generate own source revenue. In spite of the additional Financial Assistance Grant received, Council's high operating expenses outweighed the operating income.
	Operating Cash Ratio	Greater than 0%	36.41%	1.13%	The current year ratio has been impacted by the early receipt and recognition of the 2025-26 Financial Assistance Grants in June 2025. Despite this strong impact, Council has achieved a strong operating cash ratio for the current year, and the five-year average is marginally above the target.
Asset Management	Asset Sustainability Ratio	Greater than 90%	187.27%	74.52%	The asset sustainability ratio has not met the target and remained consistent in recent years, primarily driven by the level of funding available to Council. This ratio is also influenced by weather events affecting the community, with recovery funding often provided to assist with repairs and restoration following weather-related damage.
	Asset Consumption Ratio	Greater than 60%	79.01%	83.53%	While the target is marginally achieved in the current year, it has been consistently met on a five-year average. This demonstrates Council's effective management of the asset consumption rate over the longer term. Given the ratio is close to the threshold, slight variations may occasionally result in the target not being achieved in individual 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 five 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

EXECUTIVE FINANCE MANAGER COMMENTS

Operating Surplus Ration

Indicates the extent to which money the council received during the year can pay the expenses Council incurred.

The Operating Surplus ratio indicates that Council is unable to fund its' current operations, this is largely due to the fact that Council does not receive funding for its depreciation expense.

Asset Sustainability Ratios

An estimate of the extent to which the infrastructure assets held are being replaced as these reach the end of their useful life.

This ratio indicates that Council is not adequately replacing its' existing assets. As with the Operating surplus ratio, this ratio is linked to the depreciation of assets not being adequately funded. It should be noted however that Council does receive funding to repair roads and public housing a fact that is not reflected in the asset sustainability ratio.

Net Financial Management

Indicates the extent to which Council liabilities can be repaid with Council revenues.

Currently the Council has a healthy Net Financial liabilities ratio.

Councils Financial Management

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources in order to ensure the most effective provision of services. Whilst Council attempts to ensure that its financial management strategy is prudent, the Council's long-term financial forecast shows a financial position that falls short of funding Council infrastructure whilst also being able to meet the community's current and future needs. The Council is highly dependent upon external funding, a situation it is attempting to resolve. These ratios are based on estimates and assumptions that will be heavily impacted upon by climatic, social and economic factors.





Annual Financial Statements

For the year ended 30 June 2025

**Mapoon Aboriginal Shire Council
Financial statements
For the year ended 30 June 2025**

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**Mapoon Aboriginal Shire Council
Statement of Comprehensive Income
For the year ended 30 June 2025**

	Note	2025 \$	2024 \$
Income			
Revenue			
Recurrent revenue			
Fees and charges	3(a)	68,799	75,519
Sales revenue	3(c)	2,168,921	2,349,832
Grants, subsidies, contributions and donations	4(a)	11,530,320	5,140,344
Total recurrent revenue		<u>13,768,040</u>	<u>7,565,695</u>
Rental income	3(b)	693,012	523,323
Interest received		178,836	91,895
Other income	3(d)	1,114,316	542,359
Total operating revenue		<u>15,754,204</u>	<u>8,723,272</u>
Capital income			
Grants, subsidies, contributions and donations	4(b)	11,183,602	3,040,238
Other capital income	5	10,097	29,955
Total capital income		<u>11,193,699</u>	<u>3,070,193</u>
Total income		<u>26,947,903</u>	<u>11,793,465</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(4,686,462)	(4,530,838)
Materials and services	7	(5,328,903)	(5,188,917)
Finance costs		(30,116)	(8,058)
Depreciation	12	(2,848,178)	(2,431,848)
Other expense	11	-	(919,334)
		<u>(12,893,659)</u>	<u>(13,078,995)</u>
Capital expenses	8	-	(65,000)
Total expenses		<u>(12,893,659)</u>	<u>(13,143,995)</u>
Net result		<u>14,054,244</u>	<u>(1,350,530)</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	12	2,973,884	5,162,987
Total other comprehensive income for the year		<u>2,973,884</u>	<u>5,162,987</u>
Total comprehensive income for the year		<u>17,028,128</u>	<u>3,812,457</u>

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

**Mapoon Aboriginal Shire Council
Statement of Financial Position
as at 30 June 2025**

	Note	2025 \$	2024 \$
Current assets			
Cash and cash equivalents	9	20,941,248	5,266,432
Receivables	10	641,744	1,864,048
Inventories		58,707	68,698
Contract assets	13	2,711,831	741,670
Other financial assets	11	367,159	357,653
Total current assets		<u>24,720,689</u>	<u>8,298,501</u>
Non-current assets			
Other financial assets	11	9,346,614	8,745,850
Property, plant and equipment	12	115,189,651	103,571,340
Total non-current assets		<u>124,536,265</u>	<u>112,317,190</u>
Total assets		<u>149,256,954</u>	<u>120,615,691</u>
Current liabilities			
Payables	14	2,548,780	890,337
Contract liabilities	13	12,033,185	2,066,582
Provisions	15	377,259	365,940
Total current liabilities		<u>14,959,224</u>	<u>3,322,859</u>
Non-current liabilities			
Provisions	15	140,133	163,363
Total non-current liabilities		<u>140,133</u>	<u>163,363</u>
Total liabilities		<u>15,099,357</u>	<u>3,486,222</u>
Net community assets		<u>134,157,597</u>	<u>117,129,469</u>
Community equity			
Asset revaluation surplus		64,933,453	61,959,569
Retained surplus		69,224,144	55,169,900
Total community equity		<u>134,157,597</u>	<u>117,129,469</u>

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

**Mapoon Aboriginal Shire Council
Statement of Changes in Equity
For the year ended 30 June 2025**

	Asset revaluation surplus	Retained surplus	Total
Note	\$	\$	\$
Balance as at 1 July 2024	61,959,569	55,169,900	117,129,469
Net result	-	14,054,244	14,054,244
Other comprehensive income for the year			
Increase in asset revaluation surplus	12 2,973,884	-	2,973,884
Total comprehensive income for the year	<u>2,973,884</u>	<u>14,054,244</u>	<u>17,028,128</u>
Balance as at 30 June 2025	<u>64,933,453</u>	<u>69,224,144</u>	<u>134,157,597</u>
Balance as at 1 July 2023	56,796,582	56,520,430	113,317,012
Net result	-	(1,350,530)	(1,350,530)
Other comprehensive income for the year			
Increase in asset revaluation surplus	12 5,162,987	-	5,162,987
Total comprehensive income for the year	<u>5,162,987</u>	<u>(1,350,530)</u>	<u>3,812,457</u>
Balance as at 30 June 2024	<u>61,959,569</u>	<u>55,169,900</u>	<u>117,129,469</u>

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

Mapoon Aboriginal Shire Council
Statement of Cash Flows
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		4,657,197	2,684,677
Payments to suppliers and employees		(9,439,741)	(11,214,205)
		<u>(4,782,544)</u>	<u>(8,529,528)</u>
Interest received		178,836	91,895
Rental income		693,012	681,614
Non capital grants and contributions		11,686,523	5,078,927
Net cash inflow/(outflow) from operating activities	19	<u>7,775,827</u>	<u>(2,677,092)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(11,542,051)	(3,894,206)
Proceeds from sale of property plant and equipment		59,545	55,877
Finance lease receipts	11	357,654	378,640
Grants, subsidies, contributions and donations		19,023,841	2,823,216
Net cash inflow/(outflow) from investing activities		<u>7,898,989</u>	<u>(636,473)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>15,674,816</u>	<u>(3,313,565)</u>
Cash and cash equivalents at the beginning of the financial year		5,266,432	8,579,997
Cash and cash equivalents at end of the financial year	9	<u>20,941,248</u>	<u>5,266,432</u>

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

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

1 Information about these financial statements

1.A Basis of preparation

Mapoon Aboriginal Shire Council ('the 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 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

These financial statements have been prepared under the historical cost convention except for certain current and non-current assets which are measured at fair value and inventory which is measured at the lower of cost and realisable value.

1.B Mapoon Land Trust

In 2020-21, it was determined that the Mapoon Land Trust and Council are not separate legal entities and that therefore the transactions and balances of the Trust should be incorporated in Council's financial statements. As a result, the assets, liabilities and equity for the Mapoon Land Trust have been recognised in the financial statements of Council.

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

Mapoon Aboriginal Shire 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)

1.D Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 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 material impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretations, that were issued but not yet effective at the time of preparing these financial 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.*

1 January 2028 AASB 18 *Presentation and Disclosure in Financial Statements.*

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

1.E Estimates and judgements

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

Valuation and depreciation of property, plant and equipment - Note 12
Impairment of property, plant and equipment- Note 12
Leases - Note 11
Contract assets and liabilities - Note 13
Provisions - Note 15
Contingent liabilities - Note 17
Financial instruments and financial risk management - Note 21
Revenue recognition - Note 3 and Note 4

1.F Rounding and comparatives

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

Comparative information is prepared on the same basis as the prior year and has only been amended to be consistent with the current year presentation.

1.G Taxation

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

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

2 Analysis of results by function

2 (a) Components of Council functions

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

Corporate Governance and Administration

The objective of corporate governance is for the 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.

Major Projects

Major infrastructure development funding which has various funding bodies contributing to a single project.

Land and Sea

Issues relating to the surrounding land and sea are of major importance to the Mapoon community and the Council has acknowledged this by applying for significant grant funding in this area.

Community Services

Community services and facilities including cultural, health, welfare, environmental and recreational services. This function includes a range of services benefitting the members of the community.

Mapoon Store

The store is operated by a third party under a lease agreement with Council. Lease revenue and direct expenses of the store building is recognised in this component.

Fleet Management

The Council garage is used to maintain cars and machinery. It is run as an enterprise with very few external contractors.

Works

This includes all housing construction and maintenance in addition to any road works contracts.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

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

Year ended 30 June 2025

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring		Capital			Recurring	Capital				
	Grants	Other	Grants	Other							
	2025	2025	2025	2025							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate Governance and Administration	8,629,753	2,054,204	-	10,097	10,694,054	(8,623,283)	-	(8,623,283)	2,060,674	2,070,771	30,999,821
Major Projects	-	-	11,183,602	-	11,183,602	-	-	-	-	11,183,602	-
Land & Sea	1,495,345	329,780	-	-	1,825,125	(8,169)	-	(8,169)	1,816,956	1,816,956	96,337
Community Services	802,877	-	-	-	802,877	(28,639)	-	(28,639)	774,238	774,238	25,883,699
Mapoon Store	-	25,893	-	-	25,893	(378,558)	-	(378,558)	(352,665)	(352,665)	148,439
Fleet Management	-	4,069	-	-	4,069	(98,134)	-	(98,134)	(94,065)	(94,065)	1,528,808
Works	602,345	1,809,938	-	-	2,412,283	(3,756,876)	-	(3,756,876)	(1,344,593)	(1,344,593)	90,599,850
Total Council	11,530,320	4,223,884	11,183,602	10,097	26,947,903	(12,893,659)	-	(12,893,659)	2,860,545	14,054,244	149,256,954

Year ended 30 June 2024

Functions	Gross program income				Total income	Gross program expenses		Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring		Capital			Recurring	Capital				
	Grants	Other	Grants	Other							
	2024	2024	2024	2024							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate Governance and Administration	2,549,929	1,275,684	-	29,955	3,855,568	(8,989,833)	(65,000)	(9,054,833)	(5,164,220)	(5,199,265)	11,383,608
Major Projects	-	-	2,855,238	-	2,855,238	-	-	-	-	3,040,238	2,020,621
Land & Sea	1,489,924	299,462	185,000	-	1,974,386	(13,734)	-	(13,734)	1,775,652	1,775,652	1,312,427
Community Services	541,129	-	-	-	541,129	(44,186)	-	(44,186)	496,943	496,943	25,766,058
Mapoon Store	-	131,013	-	-	131,013	(664,223)	-	(664,223)	(533,210)	(533,210)	729,698
Fleet Management	-	3,467	-	-	3,467	76,434	-	76,434	79,901	79,901	1,659,708
Works	559,362	1,873,302	-	-	2,432,664	(3,443,453)	-	(3,443,453)	(1,010,789)	(1,010,789)	77,743,571
Total Council	5,140,344	3,582,928	3,040,238	29,955	11,793,465	(13,078,995)	(65,000)	(13,143,995)	(4,355,723)	(1,350,530)	120,615,691

Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

3 Revenue

(a) Fees and charges

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

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

	2025	2024
	\$	\$
Agency commissions	42,579	42,619
Other fees and charges	26,220	32,900
	<u>68,799</u>	<u>75,519</u>

(b) Rental income

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

Rental income on community housing	246,243	301,126
Accommodation income	446,769	222,197
	<u>693,012</u>	<u>523,323</u>

(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.

Council generates revenue from contracts for repairs and maintenance of community housing and from contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. 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.

	2025	2024
	\$	\$
Rendering of services		
Contract and recoverable works	1,665,023	1,567,662
Sale of services - Other	8,142	116,454
	<u>1,673,165</u>	<u>1,684,116</u>
Sale of goods		
Sale of goods - Store*	-	126,468
Sale of goods - Other	21,688	39,121
Sale of goods - Service Station	474,068	500,127
	<u>495,756</u>	<u>665,716</u>
Total sales revenue	<u>2,168,921</u>	<u>2,349,832</u>

*The store was operated by Council for part of the 2023-24 financial year with sales revenue recorded for that period. The store was subsequently leased out to the third party which has continued throughout the 2024-25 financial year.

(d) Other income

	2025	2024
Note	\$	\$
Gain on revaluation of lease	11	967,924
Gain on revaluation of landfill restoration provision	15	(3,581)
Reimbursements		116,027
Miscellaneous - insurance claim, refunds and rebates		33,946
		<u>1,114,316</u>
		<u>542,359</u>

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

4 Grants, subsidies, contributions and donations

Grant income under AASB 15 - Revenue from Contracts with Customers

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

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

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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

Grant income under AASB 1058 - Income of Not-for-Profit Entities

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

Capital grants

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

Donations and Contributions

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

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

Physical assets contributed to council 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.

	2025	2024
	\$	\$
(a) Operating		
State government subsidies and grants	10,487,841	3,555,560
Commonwealth government subsidies and grants	522,086	1,463,050
Other subsidies and grants	399,257	110,144
Donation	121,136	11,590
	<u>11,530,320</u>	<u>5,140,344</u>

In June 2025, Council received \$2,098,464, representing 50% of its 2025–26 Commonwealth Financial Assistance Grant allocation. As these are untied grants, the full amount was recognised as revenue upon receipt in the 2024–25 financial year, in accordance with the revenue standards.

Council also received its full 2024–25 Financial Assistance Grant allocation during 2024–25 financial year, amounting to \$4,027,663. In contrast, the majority of the 2023–24 allocation had been received and recognised in the 2022–23 financial year. The timing difference contributed to a significant increase in operating grants in 2024–25 compared to the prior year.

(b) Capital

State government subsidies and grants	8,456,631	1,928,621
Commonwealth government subsidies and grants	1,517,360	922,788
Other subsidies and grants	1,209,611	188,829
	<u>11,183,602</u>	<u>3,040,238</u>

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

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

4 Grants, subsidies, contributions and donations (continued)

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

	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	11,409,184	11,183,602	4,719,807	3,261,411
Donations	121,136	-	199,364	-
	<u>11,530,320</u>	<u>11,183,602</u>	<u>4,919,171</u>	<u>3,261,411</u>

5 Other capital income

	Note	2025 \$	2024 \$
Gain on disposal of non-current assets			
Proceeds from the sale of property, plant and equipment		59,545	55,877
Less: Carrying value of disposed property, plant and equipment	12	(49,448)	(25,922)
		<u>10,097</u>	<u>29,955</u>

6 Employee benefits

Staff wages and salaries		3,170,852	2,974,656
Councillors' remuneration		360,251	339,618
Annual, sick and long service leave entitlements		516,653	524,513
Termination benefits		37,923	145,562
Superannuation	18	455,922	473,118
		<u>4,541,601</u>	<u>4,457,467</u>
Other employee related expenses		404,581	296,763
		<u>4,946,182</u>	<u>4,754,230</u>
Less: Capitalised employee expenses		(259,720)	(223,392)
		<u>4,686,462</u>	<u>4,530,838</u>

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

	2025 Number	2024 Number
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff	14	12
Depot and outdoors staff	39	44
Total employees	<u>58</u>	<u>61</u>

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

7 Materials and services	2025	2024
	\$	\$
Administration supplies and consumables	50,212	29,477
Advertising and marketing and promotion	11,194	1,860
Audit of annual financial statements by Auditor-General of Queensland *	83,466	86,199
Communications and IT	257,856	274,102
Construction materials and expenses	223,798	256,176
Consultants	531,369	645,423
Contractors	1,440,122	1,207,424
Fuel	271,132	233,403
Insurance	495,292	384,440
Office supplies	43,128	16,477
Other materials and supplies	306,651	276,858
Power	147,603	91,936
Repairs and maintenance	362,412	376,741
Service fees	89,980	85,145
Service station	369,498	481,884
Store cost of sales	154,993	136,227
Subscriptions and registrations	182,474	204,279
Tools and minor equipment	101,652	59,206
Travel	206,071	133,857
Stock adjustments	-	138,973
Food and water	-	68,830
	<u>5,328,903</u>	<u>5,188,917</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$84,500 (2024 \$82,799).

8 Capital expenses

Loss on surrender of Fishing Licence

Carrying value of the Licence	-	65,000
	<u>-</u>	<u>65,000</u>
Total capital expenses	<u>-</u>	<u>65,000</u>

9 Cash and cash equivalents

	2025	2024
Note	\$	\$
Cash at bank and on hand	13,085,577	2,209,603
Deposits at call	7,855,671	3,056,829
Balance per Statement of Financial Position / Cash Flows	<u>20,941,248</u>	<u>5,266,432</u>

Council is exposed to credit risk through its investments in the QTC Cash Fund and QTC Working Capital Facility. 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. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Unrestricted cash

Cash and cash equivalents	20,941,248	5,266,432
Less: Externally imposed restrictions on cash	(i) (12,818,047)	(2,685,960)
Unrestricted cash	<u>8,123,201</u>	<u>2,580,472</u>

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.

(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	12,818,047	2,685,960
Total externally imposed restrictions on cash assets	<u>12,818,047</u>	<u>2,685,960</u>

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

10 Receivables

Settlement of these amounts is required within 30 days from invoice date.

No interest is charged on receivables. There is no concentration of credit risk for housing rental and trade debtors receivable.

By the nature of Council's operations, there is a geographical concentration of risk in Council's area.

	2025	2024
	\$	\$
Current		
Trade debtors	629,148	1,928,910
GST recoverable	66,089	3,752
Prepayments	41,949	-
	<u>737,186</u>	<u>1,932,662</u>
Less: Loss allowance	(95,442)	(68,614)
	<u>641,744</u>	<u>1,864,048</u>

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

Movement in accumulated impairment losses (housing rental and trade debtors) is as follows:

Opening balance at 1 July	68,614	67,140
Impairment recognised	26,828	1,474
Closing balance at 30 June	<u>95,442</u>	<u>68,614</u>

Expected credit loss assessment

The Council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers.

Loss rates are assessed on the probability of a receivable progressing through successive stages of delinquency to write-off. Council does not write off the delinquent debts relating to Mapoon residents unless the chance of debt recovery is impossible. Council will, however, impair the debt 100%.

Expected credit loss

Council reviews the expected credit losses of trade and other receivables from individual customers. Receivables comprise relatively small number of balances which can be reviewed and assessed on a case by case basis.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

11 Leases

Council as a lessee

Exceptions to lease accounting

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

Leases at significantly below market value - Concessionary / peppercorn leases

Council is the lessee of a number of Deed of Grant in Trust leases, for which no or little lease payments are made. These have been identified as peppercorn leases which are currently not recognised in Council's financial statements. Council has elected not to apply the fair value measurement requirements to these leases until such time as this requirement is mandated. Council does not believe that any of these leases in place are individually material.

Council as a lessor

During the year, the management of the Mapoon Store continued to be handled by Community Enterprise Queensland (CEQ) under the existing lease agreement, with no changes to the terms or management arrangements.

Finance leases

The Council has leased 88 (2024: 88) dwellings as lessor to the Queensland Government for 40 years. The total average lease payment per dwelling in the current year was \$4,172 (2024: \$4,064). These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane. As the gross lease payments are insufficient to cover the fair value (depreciated replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are recognised at the present value of the expected future lease payments receivable (fair value). Gains or loss on revaluation of finance lease assets are recognised as recurrent revenue or expenses.

	2025 \$	2024 \$
Current other financial assets		
Finance leases receivable	367,159	357,653
	<u>367,159</u>	<u>357,653</u>
Non-current other financial assets		
Finance leases receivable	9,346,614	8,745,850
	<u>9,346,614</u>	<u>8,745,850</u>

A reconciliation between the gross investment in the leases and the fair value of lease payments is as follows:

Gross minimum lease payments receivable:		
Not later than one year	367,159	357,653
Later than one year but not later than five years	1,468,639	1,430,613
Later than five years	9,420,400	9,534,138
	<u>11,256,198</u>	<u>11,322,404</u>
Add: estimated contingent rent	5,638,026	6,185,261
Less: present value adjustment	(7,180,451)	(8,404,162)
Fair value of lease payments	<u>9,713,773</u>	<u>9,103,503</u>

The fair value of lease payments are receivable as follows:

Not later than one year	367,159	357,653
Later than one year but not later than five years	1,780,850	1,711,162
Later than five years	7,565,764	7,034,688
	<u>9,713,773</u>	<u>9,103,503</u>

Movements in lease receivables were as follows:

Opening balance	9,103,503	10,401,477
Less: lease receipts	(357,654)	(378,640)
Gain/(loss) on revaluation	967,924	(919,334)
Closing balance	<u>9,713,773</u>	<u>9,103,503</u>

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

11 Leases (continued)

The calculation of fair value has included an estimate of average annual CPI increases of 2.58% (2024: 2.67%) and a discount rate of 3.63% (2024: 4.20%).

Finance leases are to the State of Queensland, represented by the Department of Housing and Public Works. The likelihood of this counterparty not having the capacity to meet its financial commitments is considered low.

Council has entered into a number of Home Ownership lease agreements with Community residents. These lease agreements relate to Council houses and are for a term of 99 years with an initial one off settlement payment, a rent component of \$1 and a rates component of between \$2,000 - \$3,000. It is considered that the rates component does not form part of the lease agreement for accounting purposes and the leases therefore have been treated as peppercorn leases with the rates element to be recognised as revenue in the year received.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

12 Property, plant and equipment

30 June 2025

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2024

Additions

Renewals

Other additions

Disposals

Revaluation adjustment to asset revaluation reserve

Closing gross value as at 30 June 2025

Accumulated depreciation and impairment

Opening balance as at 1 July 2024

Depreciation expense

Depreciation on disposals

Revaluation adjustment to asset revaluation reserve

Transfers between classes

Accumulated depreciation as at 30 June 2025

Book value as at 30 June 2025

Range of estimated useful life in years

Asset revaluation surplus

Opening balance 1 July 2024

Asset revaluation movement

Closing balance 30 June 2025

Note

	Houses	Other Buildings	Major Plant	Other Plant and Equipment	Road, drainage and bridge network	Water infrastructure	Other infrastructure assets	Work in progress	Total
	Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Fair Value	Cost	
	Level 3	Level 3			Level 3	Level 3	Level 3		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2024	7,937,796	30,867,309	401,797	4,752,689	59,352,595	11,824,559	9,669,899	4,322,405	129,129,045
Additions									
Renewals	-	-	-	-	-	-	-	4,422,854	4,422,854
Other additions	-	418,108	-	312,415	-	449,795	-	5,938,881	7,119,199
Disposals	-	(61,336)	-	(68,182)	-	-	-	-	(129,518)
Revaluation adjustment to asset revaluation reserve	254,009	492,896	-	-	2,136,693	449,333	357,787	-	3,690,718
Closing gross value as at 30 June 2025	8,191,805	31,716,977	401,797	4,996,922	61,489,288	12,723,687	10,027,686	14,684,140	144,232,302
Accumulated depreciation and impairment									
Opening balance as at 1 July 2024	3,752,420	8,291,501	202,706	2,345,607	7,136,432	2,358,642	1,470,401	-	25,557,709
Depreciation expense	235,119	1,053,348	19,909	466,574	720,773	168,015	184,440	-	2,848,178
Depreciation on disposals	-	(23,619)	-	(56,451)	-	-	-	-	(80,070)
Revaluation adjustment to asset revaluation reserve	127,601	149,131	-	-	282,859	96,013	61,230	-	716,834
Transfers between classes	-	-	7,200	(7,200)	-	-	-	-	-
Accumulated depreciation as at 30 June 2025	4,115,140	9,470,361	229,815	2,748,530	8,140,064	2,622,670	1,716,071	-	29,042,651
Book value as at 30 June 2025	4,076,665	22,246,616	171,982	2,248,392	53,349,224	10,101,017	8,311,615	14,684,140	115,189,651
Range of estimated useful life in years	13-60	4-70	10	5-30	20- Indefinite	20-100	15- Indefinite		
Asset revaluation surplus									
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance 1 July 2024	3,059,193	17,681,300	410,005	149,632	34,199,048	4,322,885	2,137,506	-	61,959,569
Asset revaluation movement	126,408	343,765	-	-	1,853,834	353,320	296,557	-	2,973,884
Closing balance 30 June 2025	3,185,601	18,025,065	410,005	149,632	36,052,882	4,676,205	2,434,063	-	64,933,453

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

12 Property, plant and equipment (continued)

30 June 2024

Basis of measurement

Fair value category

Asset values

Opening gross value as at 1 July 2023

Additions

Renewals

Other additions

Disposals

Revaluation adjustment to asset revaluation reserve

Capital write-off

Transfers between classes

Closing gross value as at 30 June 2024

Accumulated depreciation and impairment

Opening balance as at 1 July 2023

Depreciation expense

Depreciation on disposals

Revaluation adjustment to asset revaluation reserve

Accumulated depreciation as at 30 June 2024

Book value as at 30 June 2024

Range of estimated useful life in years

Asset revaluation surplus

Opening balance 1 July 2023

Asset revaluation movement

Closing balance 30 June 2024

Houses	Other Buildings	Major Plant	Other Plant and Equipment	Road, drainage and bridge network	Water infrastructure	Other infrastructure assets	Work in progress	Total
Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Fair Value	Cost	
Level 3	Level 3	Level 3		Level 3	Level 3	Level 3		
\$	\$	\$	\$	\$	\$	\$	\$	\$
7,162,063	29,538,404	202,706	4,295,808	54,673,434	12,267,900	7,718,625	2,020,623	117,879,563
-	-	-	-	-	-	-	-	-
-	-	199,091	554,103	-	-	-	3,141,009	3,894,203
-	-	-	(123,226)	-	-	-	-	(123,226)
775,733	698,657	-	-	4,679,161	(443,341)	1,782,285	-	7,492,495
-	-	-	-	-	-	-	(13,986)	(13,986)
-	630,248	-	26,004	-	-	168,989	(825,241)	-
7,937,796	30,867,309	401,797	4,752,689	59,352,595	11,824,559	9,669,899	4,322,405	129,129,040
3,164,592	6,807,966	202,706	2,021,406	5,695,574	1,983,019	1,018,394	-	20,893,657
226,342	824,087	-	421,505	591,548	204,776	163,590	-	2,431,848
-	-	-	(97,304)	-	-	-	-	(97,304)
361,486	659,448	-	-	849,310	170,847	288,417	-	2,329,508
3,752,420	8,291,501	202,706	2,345,607	7,136,432	2,358,642	1,470,401	-	25,557,706
4,185,376	22,575,808	199,091	2,407,082	52,216,163	9,465,917	8,199,498	4,322,405	103,571,340
7-70	6-150	10	5-30	19-200	20-99	15-200		
\$	\$	\$	\$	\$	\$	\$	\$	\$
2,644,946	17,642,091	410,005	149,632	30,369,197	4,937,073	643,638	-	56,796,582
414,247	39,209	-	-	3,829,851	(614,188)	1,493,868	-	5,162,987
3,059,193	17,681,300	410,005	149,632	34,199,048	4,322,885	2,137,506	-	61,959,569

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

12 Property, plant and equipment (continued)

(a) Recognition

The asset capitalisation threshold for Council is \$5,000 for all asset categories.

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.

Deed of Grant in Trust Land

The Council is located on land comprising an area of approximately 53,000 hectares, assigned to two separate trusts under a Deed of Grant in Trust (DOGIT) under Section 341 of the *Land Act 1994*. One trust, for which the Council is the sole trustee relates to the town area. The other trust covers the surrounding areas.

The land is administered by the Department of the Environment, Tourism, Science and Innovation, and Council has restricted use of this land for the benefit of the shire inhabitants. The DOGIT land has not been taken up in the Council's assets as it cannot be reliably measured.

(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.

Capital work in progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

(c) Depreciation

Work in progress and certain road formations are not depreciated as these assets have unlimited useful lives.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

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 obsolescence that may change the utility of certain software and IT equipment.

(d) Impairment

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

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

(e) Valuation

Key judgments 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.

Council's valuation policies and procedures are set by the Executive Management team. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment (recurring fair value measurements) is set out above. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

(e) Valuation (continued)

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. Every three years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation 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.

Details of valuers and methods of valuations are disclosed below.

(i) Recognised fair value measurements

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 of the hierarchy during the year.

The Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

(ii) Valuation techniques used to derive fair values for level 3 valuations

Specific valuation techniques used to value Council assets comprise:

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Houses and Other Buildings (level 3)	Current Replacement Cost	30-Jun-24	Marsh Advisors	Replacement Cost (based on actual dimensions and unit rates derived from market evidence) Residual Value (based on estimated proceeds from disposal at the end of the useful life – typically assessed as nil) Split between short-life and long-life part (based on consideration of likely future asset management treatments) Valuation Profile (based on how market participants perceive the relationship between asset condition, cost to renew the asset and the associated value). Consumption score (based on physical characteristics as well as potential impact of changes in functionality, capacity, obsolescence and legal and other limits.	1.6%-3.2%

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

(e) Fair Value Measurements (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)
Infrastructure assets (Level 3)	Current Replacement Cost	30-Jun-24	Marsh Advisors	<p>Replacement Cost (based on actual dimensions and unit rates derived from market evidence)</p> <p>Residual Value (based on estimated proceeds from disposal at the end of the useful life – typically assessed as nil)</p> <p>Split between short-life and long-life part (based on consideration of likely future asset management treatments)</p> <p>Valuation Profile (based on how market participants perceive the relationship between asset condition, cost to renew the asset and the associated value).</p> <p>Consumption score (based on physical characteristics as well as potential impact of changes in functionality, capacity, obsolescence and legal and other limits.</p>	3.70%
Roads, drainage and bridge network	Current Replacement Cost	30-Jun-24	Marsh Advisors	<p>Used actual construction or purchase prices for recent projects. This may include further enquires with the supplier to ensure we have adjusted for any recent price movements. Depending on the complexity of the project it may also involve disaggregating the overall cost into greater detail. Applicable date from valuers database of actual projects cost were used and other cost guides such as Rawlinson’s Construction Guide and Cordell’s.</p> <p>Some assets (such as underground pipes and structures) were not inspected due to the nature and the cost involved in undertaking extensive engineering assessments. Where available, reliance was placed on condition assessment and attribute data maintained within the Council’s asset management and GIS systems.</p>	3.60%
Water, sewerage and other infrastructure	Current Replacement Cost	30-Jun-24	Marsh Advisors	<p>Used actual construction or purchase prices for recent projects. This may include further enquires with the supplier to ensure we have adjusted for any recent price movements. Depending on the complexity of the project it may also involve disaggregating the overall cost into greater detail. Applicable date from valuers database of actual projects cost were used and other cost guides such as Rawlinson’s Construction Guide and Cordell’s.</p> <p>Some assets (such as underground pipes and structures) were not inspected due to the nature and the cost involved in undertaking extensive engineering assessments. Where available, reliance was placed on condition assessment and attribute data maintained within the Council’s asset management and GIS systems.</p>	3.80%

Finance lease assets (Level 3)

Finance leases are recognised at the present value of the expected future lease payments receivable (fair value). Council’s current policy for the valuation of finance leases is set out in Note 12.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

13 Contract balances

	2025 \$	2024 \$
(a) Contract assets		
Operating	170,534	137,296
Capital	2,541,297	604,374
	<u>2,711,831</u>	<u>741,670</u>

As at 30 June, Council has recognised \$1.3M under contract assets relating to the waste transfer station project funded by Indigenous Councils Critical Infrastructure Program (ICCIP) and another \$1.03M of contract assets relating to the 'Reconstruction of Essential Public Assets (REPA)' project funded by Queensland Reconstruction Authority (QRA). The balance reflects work completed to date for which grant income has not yet been received.

(b) Contract liabilities

Funds received upfront to construct Council controlled assets	11,843,744	2,066,582
Non-capital performance obligations not yet satisfied	189,441	-
	<u>12,033,185</u>	<u>2,066,582</u>

During the year, Council received \$8.05M for the Remote Capital Program project and \$0.7M for the 2024-27 Works For Queensland (W4Q) project. As at 30 June 2025, construction for these projects had not commenced, resulting in the recognition of contract liabilities.

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.

14 Payables

Creditors are recognised upon receipt of the goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

The liability for salaries and wages included in the other payables account is measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

	2025 \$	2024 \$
Current		
Creditors	2,049,295	572,351
Accruals	178,353	231,099
Other payables	321,132	86,887
	<u>2,548,780</u>	<u>890,337</u>

15 Provisions

Annual leave

A liability for annual leave is recognised. As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability. This liability represents an accrued expense and is reported as a provision.

Long service leave

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

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months, long service leave is classified as a current liability. Otherwise it is classified as non-current.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

15 Provisions (continued)

Landfill restoration provision

A provision is made for the cost of restoring landfill sites where it is probable the Council will have an obligation to rehabilitate the site when the use of the facilities is completed.

The calculation of the provisions use assumptions including 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. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

Landfill restoration provision represents the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites.

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

The closure of the landfill facility is expected to occur in the next twelve months. The project maintenance cost of \$88,072 is expected to be incurred between 2027 and 2056. The figure excludes rehabilitating landfill cells on existing sites that are yet to be constructed or used.

	<u>2025</u>	<u>2024</u>
	\$	\$
Current		
Landfill restoration	74,935	72,489
Annual leave	188,790	189,226
Long service leave	113,534	104,225
	<u>377,259</u>	<u>365,940</u>
Non-current		
Landfill restoration	88,072	86,938
Long service leave	52,061	76,425
	<u>140,133</u>	<u>163,363</u>
Landfill restoration provision		
Balance at beginning of financial year	159,427	168,179
Movement as a result of change in discount rate	3,580	(8,752)
Balance at end of financial year	<u>163,007</u>	<u>159,427</u>

16 Commitments for expenditure

Contractual commitments

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

	<u>2025</u>	<u>2024</u>
	\$	\$
Within one year	230,068	530,940
	<u>230,068</u>	<u>530,940</u>

Contractual commitment include commitments for the IT service providers, Cleaning service providers and Project management service providers.

17 Contingent liabilities

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

Local Government Mutual (LGM)

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

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

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

18 Superannuation

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

	Note	2025 \$	2024 \$
Superannuation contributions to Brighter Super Accumulated Benefits Fund		362,241	353,517
Other superannuation contributions for employees		93,681	119,601
Total superannuation contributions paid by Council for employees	6	<u>455,922</u>	<u>473,118</u>

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

Net result		14,054,244	(1,350,530)
Non-cash items:			
Depreciation and amortisation	13	2,848,178	2,431,848
Revaluation of land restoration		3,580	(8,752)
Impairment of receivables		26,828	1,474
(Gain)/loss on revaluation of finance leases	12	(967,924)	919,334
		<u>1,910,662</u>	<u>3,343,904</u>
Investing and development activities (non-cash):			
Net gain on disposal of non-current assets		(10,097)	(29,955)
Write-off of Work in progress		-	13,986
Write-off of intangible assets		-	65,000
Capital grants		(11,183,602)	(3,040,238)
		<u>(11,193,699)</u>	<u>(2,991,207)</u>
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		1,195,474	(1,554,323)
(Increase)/decrease in inventory		9,991	73,890
(Increase)/decrease in contract assets		(33,238)	(30,459)
Increase/(decrease) in payables		1,658,443	(139,553)
Increase/(decrease) in contract liabilities		189,441	(30,958)
Increase/(decrease) in provisions		(15,491)	2,144
		<u>3,004,620</u>	<u>(1,679,259)</u>
Net cash inflow/(outflow) from operating activities		<u>7,775,827</u>	<u>(2,677,092)</u>

20 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.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

21 Financial instruments and financial risk management

Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Cash and cash equivalents - measured at amortised cost (Note 9)
Receivables - measured at amortised cost (Note 10)
Lease receivables (finance leases) - measured at fair value (Note 11)
Payables - measured at amortised cost (Note 14)

Mapoon Aboriginal Shire Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk management framework

Mapoon Aboriginal Shire Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council's risk committee / management (as appropriate) approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

Mapoon Aboriginal Shire Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

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

No collateral is held as security relating to the financial assets held by Mapoon Aboriginal Shire Council.

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

Cash and cash equivalents
See Note 9.

Receivables
A summary of Council's exposure to credit risk is detailed in Note 10.

Liquidity risk

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

Council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation

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

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 9.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

21 Financial instruments and financial risk management (continued)

Liquidity risk (continued)

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

		0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	Note	\$	\$	\$	\$	\$
2025						
Payables	14	2,049,295	-	-	2,049,295	2,049,295
		<u>2,049,295</u>	<u>-</u>	<u>-</u>	<u>2,049,295</u>	<u>2,049,295</u>
2024						
Payables	14	572,351	-	-	572,351	572,351
		<u>572,351</u>	<u>-</u>	<u>-</u>	<u>572,351</u>	<u>572,351</u>

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

Market risk

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

Interest rate risk

Mapoon Aboriginal Shire Council is exposed to interest rate risk through investments with Queensland Country Bank (QCB).

Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets based on the carrying amount at reporting date.

The Council does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Note	Net carrying amount	Effect on Net Result		Effect on Equity	
		\$	1% increase	1% decrease	1% increase	1% decrease
Council						
2025						
Cash balance	9	20,941,248	209,412	(209,412)	209,412	(209,412)
Net total		<u>20,941,248</u>	<u>209,412</u>	<u>(209,412)</u>	<u>209,412</u>	<u>(209,412)</u>
2024						
Cash balance	9	5,266,432	52,664	(52,664)	52,664	(52,664)
Net total		<u>5,266,432</u>	<u>52,664</u>	<u>(52,664)</u>	<u>52,664</u>	<u>(52,664)</u>

Fair value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025

22 Transactions with related parties

(a) Transactions with key management personnel (KMP)

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some executive management.

The compensation paid to KMP comprises:

	2025	2024
Transaction Type	\$	\$
Short-term employee benefits	1,243,544	1,228,020
Post-employment benefits	135,063	141,196
Long-term benefits	10,221	14,577
Termination benefits	37,923	145,562
Total	1,426,751	1,529,355

Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with other related parties

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

Details of Transaction	Additional information	2025	2024
		\$	\$
Employee expenses for close family members of key management personnel	22(b)(i)	362,674	676,726
Purchase of materials and services from close family members of KMP or entities owned and/or controlled by the close family members	22(b)(ii)	1,000	-
Fees and charges paid to entities controlled by KMP	22(b)(iii)	79,550	22,000
Sale and other income charges to related parties	22(b)(iv)	113,272	121,978

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

Council employs 58 (2024: 61) staff of which 11 (2024: 14) are close family members of key management personnel.

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

(iii) Council paid Ruguupyne Aboriginal Corporation for native title compensation on land used by Council in accordance with the agreement signed by both parties.

(iv) Income generated from fees and charges, rent and income provided to KMP, close family members and controlled entity were on arm's length basis and in accordance with Council's schedule of fees and charges.

**Mapoon Aboriginal Shire Council
Notes to the financial statements
For the year ended 30 June 2025**

22 Transactions with related parties (continued)

(c) Outstanding balances

Year ended 30 June 2025

There are no material outstanding balances at 30 June 2025 in relation to transactions with related parties.

Year ended 30 June 2024

There are no material outstanding balances at 30 June 2024 in relation to transactions with related parties.

(d) Loans and guarantees to/from related parties

Council is prohibited by the *Local Government Act 2009* from making loans or guarantees to related parties other than entities under the Council control. No loans guarantees or bonds were entered into for the year ended 30 June 2025.

(e) Commitments to/from other related parties

Council has nil commitments to or from other related parties as at balance date.

(f) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the Mapoon Aboriginal Council Shire. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of gas bottles
- Dog registration
- Provision of services

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

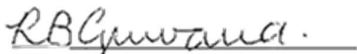
Mapoon Aboriginal Shire Council
Financial statements
For the year ended 30 June 2025

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 3 to 29, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Ronald Guwarra
Date: 31, 10, 25



Chief Executive Officer (Interim)
Amanda Ewart
Date: 31, 10, 25



INDEPENDENT AUDITOR'S REPORT

To the councillors of Mapoon Aboriginal Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Mapoon Aboriginal 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 Interim 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 Mapoon Aboriginal Shire Council's annual report for the year ended 30 June 2025 was the current-year financial sustainability statement (audited), current-year financial sustainability statement - contextual ratios (unaudited) and long-term financial sustainability statement (unaudited).



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, and
- (b) I consider that the entity complied with the prescribed requirements in relation to the establishment and keeping of accounts 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.

A handwritten signature in blue ink, appearing to read "Sri Narasimhan".

Sri Narasimhan
as delegate of the Auditor-General

31 October 2025

Queensland Audit Office
Brisbane

**Mapoon Aboriginal Shire Council
Financial sustainability statements
For the year ended 30 June 2025**

Measures of financial sustainability

- 1 Current year financial sustainability statement (audited)
- 2 Certificate of accuracy - Current year financial sustainability statement (audited)
- 3 Independent auditor's report - Current year financial sustainability statement (audited)
- 4 Current year financial sustainability statement - Contextual ratios (unaudited)
- 5 Current year certificate of accuracy - Contextual ratios (unaudited)
- 6 Long-term financial sustainability statement (unaudited)
- 7 Certificate of accuracy - Long-term financial sustainability statement (unaudited)

Mapoon Aboriginal Shire Council
 Current year financial sustainability statement (audited)
 For the year ended 30 June 2025

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	9.7	NA	Council has met the target range in current financial year. This ratio has also been impacted by the early receipt of Financial Assistance Grant allocation for the 2025-26 financial year in June 2025. Refer to Note 4 (a) for details.
Operating Performance	Operating Surplus Ratio	N/A	18.2%	(20.8%)	It is challenging for the Council to achieve a positive operating surplus ratio, given its continued reliance on grant funding and limited opportunities to generate own-source revenue. Irrespective of the additional Financial Assistance Grant received, Council's high operating expenses outweighed the operating income.
	Operating Cash Ratio	Greater than 0%	36.4%	0.9%	The current year ratio has been impacted by the early receipt and recognition of the 2025-26 Financial Assistance Grants in June 2025. Despite this timing impact, Council has achieved a strong operating cash ratio for the current year, and the five-year average is marginally above the target.
Asset Management	Asset Sustainability Ratio	Greater than 90%	187.3%	53.4%	The asset sustainability ratio has met the target and remained inconsistent in recent years, primarily driven by the level of funding available to Council. This ratio is also influenced by weather events affecting the community, with recovery funding often provided to assist with repairs and restoration following weather-related damage.
	Asset Consumption Ratio	Greater than 60%	79.0%	82.8%	While the target is marginally achieved in the current year, it has been consistently met on a five-year average. This demonstrates Council's effective management of the asset consumption rate over the longer term. Given the ratio is close to the threshold, slight variations may occasionally result in the target not being achieved in individual years.

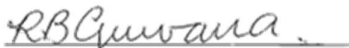
The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the five reported measures are prepared on an accrual basis and are drawn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

Mapoon Aboriginal Shire Council
Current year financial sustainability statement (audited)
For the year ended 30 June 2025

Certificate of accuracy
For the year ended 30 June 2025

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
Ronaldo Gulvarra

Date: 31, 10, 25



Chief Executive Officer (Interim)
Amanda Ewart

Date: 31, 10, 25



INDEPENDENT AUDITOR'S REPORT

To the councillors of Mapoon Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Mapoon Aboriginal 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 Interim 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 Mapoon Aboriginal 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 the note to the statement 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 Mapoon Aboriginal Shire Council annual report for the year ended 30 June 2025 was the general purpose financial statements, current year financial sustainability statement – contextual ratios (unaudited), and the long-term financial sustainability statement (unaudited).



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.

A handwritten signature in blue ink, appearing to read "Sri Narasimhan".

Sri Narasimhan
as delegate of the Auditor-General

31 October 2025

Queensland Audit Office
Brisbane

Mapoon Aboriginal Shire Council
 Current year financial sustainability statement - Contextual ratios (unaudited)
 For the year ended 30 June 2025

Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue*	N/A	0.4%	0.4%	Council is unable to generate adequate revenue through rates as valuations are not issued for rateable properties in Indigenous local government areas.
	Population Growth*	N/A	2.4%	4.8%	NA

* The **Council-Controlled Revenue** and **Population Growth Ratio** measures are reported for contextual purposes only and are not audited by the QAO.

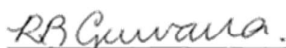
The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the two reported measures are prepared on an accrual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

Mapoon Aboriginal Shire Council
Current year certificate of accuracy - Contextual ratios (unaudited)
For the year ended 30 June 2025


Certificate of Accuracy
For the year ended 30 June 2025

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
Ronaldo Guivarra
Date: 31 / 10 / 25



Chief Executive Officer (Interim)
Amanda Ewart
Date: 31 / 10 / 25

Mapoon Aboriginal Shire Council
 Long-term financial sustainability statement (unaudited)
 For the year ended 30 June 2025

OFFICIAL

Type	Measure	Target (Tier 8)	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
Financial Capacity	Council-Controlled Revenue*	N/A	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
	Population Growth*	N/A	2.4%	2.3%	2.7%	3.2%	3.8%	4.0%	2.9%	2.8%	2.7%	2.7%
Operating Performance	Operating Surplus Ratio	N/A	18.2%	(20.3%)	(20.0%)	(19.7%)	(19.4%)	(19.1%)	(18.8%)	(18.6%)	(18.3%)	(18.0%)
	Operating Cash Ratio	Greater than 0%	36.4%	(3.9%)	(3.5%)	(3.1%)	(2.6%)	(2.2%)	(1.8%)	(1.4%)	(0.9%)	(0.5%)
Asset Management	Asset Sustainability Ratio	Greater than 90%	187.3%	35.6%	36.9%	38.2%	39.7%	41.4%	43.3%	45.5%	47.9%	50.6%
	Asset Consumption Ratio	Greater than 60%	79.0%	85.3%	85.3%	85.3%	85.3%	85.3%	85.3%	85.3%	85.3%	85.3%

*The Council-Controlled Revenue and Population Growth Ratio measures are reported for contextual purposes only and are not audited by the QAO.


Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy remains prudent, although the long-term financial forecast reflects more challenging outcomes than previously anticipated, while still focusing on meeting the community's current and future needs.

Mapoon Aboriginal Shire Council
Long-term financial sustainability statement (unaudited)
For the year ended 30 June 2025


Certificate of accuracy
For the year ended 30 June 2025

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
Ronaldo Gulvarra
Date: 31, 10, 25



Chief Executive Officer (Interim)
Amanda Ewart
Date: 31, 10, 25

8.5 MODUS AUSTRALIA APPROVAL TO PURCHASE TOILET BLOCK

Author: Mala Guivarra, Executive Support Officer

Authoriser: Chad King, CEO

Attachments: 1. Modus Toilet Block

PURPOSE OF REPORT

In accordance with Council's procurement policy purchases over \$100,000 require a Council resolution. The attached invoice is proposed to be paid subject to Council approval.

BACKGROUND

The invoice for this toilet block is a key part of the Cemetery development project and will provide visitors with access to high quality amenities when visiting Mapoon. This item was previously presented to the September 2025 Council meeting, however due to an administrative error the decision was not recorded in the minutes and was not addressed prior to the adoption of the minutes in the October 2025 meeting. As such the decision was not legally made and a new Council resolution is required.

DISCUSSION

The attached purchase is recommended, the purchase is a fair market value and has been processed in accordance with Council's procurement policy as the supplier is registered on Local Buy under panel LB304. The toilet block is a key part of the cemetery project and the approval of this purchase will assist in the overall delivery of the project.

BUDGET

The purchase is within the project budget, the wider project is funded within the 2024-2027 Works for Queensland funding project.

RECOMMENDATION

Council to approve the purchase of the toilet block from Modus Australia \$159,493.

MODUS PROPOSAL P15102

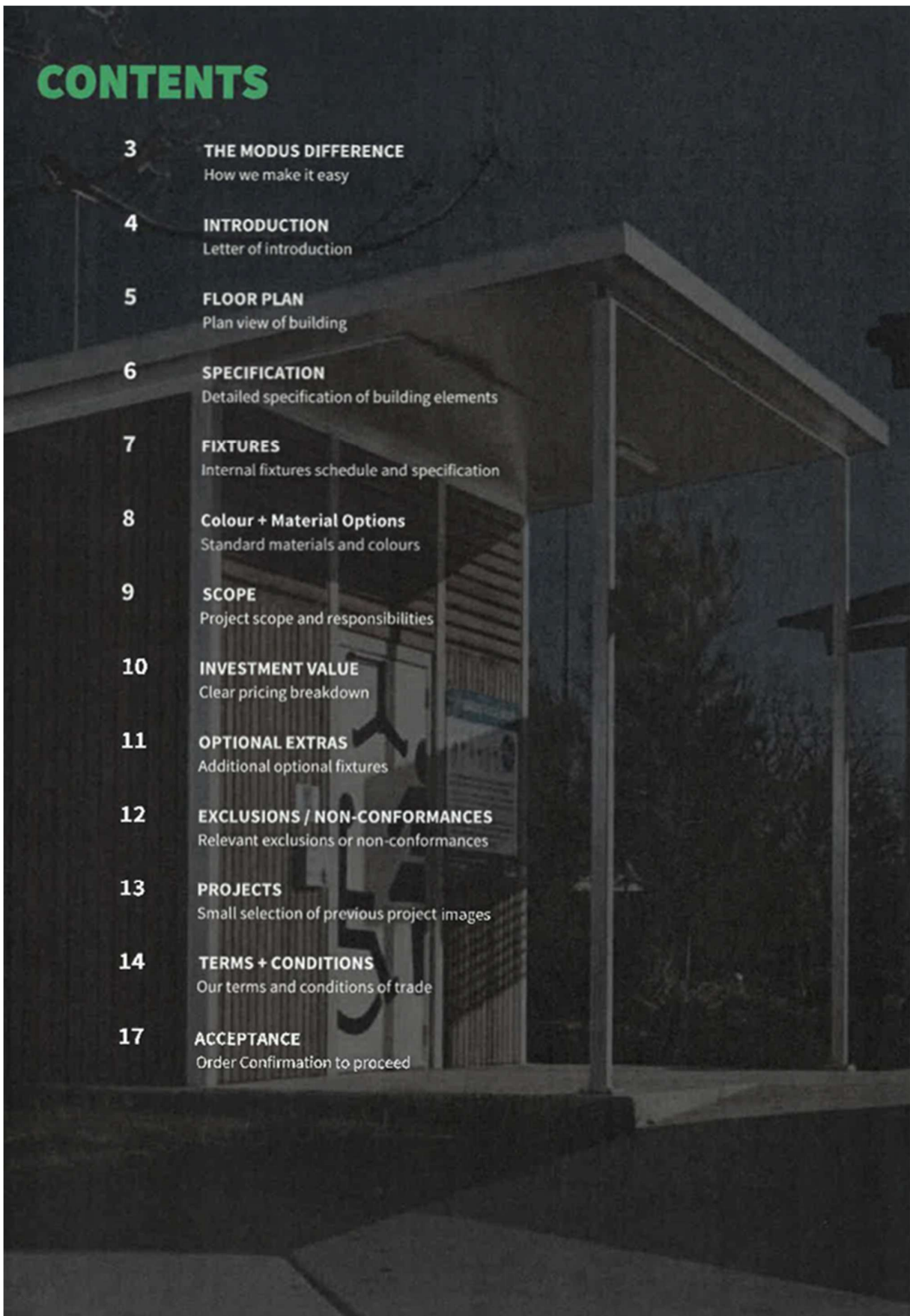


VP373448 || Toilet Block

ATLANTIS-3 CUSTOM TOILET BUILDING

LB 304





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How we make it easy
- 4 INTRODUCTION**
Letter of introduction
- 5 FLOOR PLAN**
Plan view of building
- 6 SPECIFICATION**
Detailed specification of building elements
- 7 FIXTURES**
Internal fixtures schedule and specification
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Order Confirmation to proceed

THE MODUS DIFFERENCE

We make it easy for you to deliver great looking and functional public toilet buildings. Partnering with Modus ensures a hassle-free project from forward planning to cutting the ribbon.

Here's how we do it:



EXPERT ADVICE WHENEVER YOU NEED IT

It's not always easy to know what you need from your toilet building.

From the number of cubicles required, to best floorplan layout and building style for the open space, or even just what will fit your budget – there's plenty of things to consider. Our project consultants are there to help when you're planning your toilet building project.

When it comes to construction, we also have experts on hand to provide technical support and documentation to make this easy too.



PRE-FAB MODULAR FOR FASTEST INSTALL

We do the hard work off-site so your toilet project happens faster, better and at a lower cost.

With our unique pre-fabricated modular design, your building comes delivered in flat-pack panels, which are pre-clad both sides and doors pre-hung. This means construction is fast, accurate and no specialist installation team is required – you can engage a local carpenter to put it up.

Be wary of other systems sold as 'pre-fabricated kit-form' that arrive on site more or less as a bundle of individual materials.



PRE-DESIGNED, ENGINEERED AND COMPLIANT

No need for an endless number of external consultants to design, engineer and ensure compliance of your toilet building.

Our buildings come in a wide range of pre-designed, engineered and access compliant floorplans, available in a range of attractive styles to suit any location.

We can also customise our buildings with different colours, finishes and design enhancements so you can customise it to match the aesthetic of your open space.

INTRODUCTION

Date: 1/12/2023

Attn: Mapoon Aboriginal Shire Council

Dear Mapoon Aboriginal Shire Council,

Thank you for your valued enquiry regarding our toilet and amenity solutions. Please see the below proposal for your consideration. We trust it meets with your satisfaction.

ATLANTIS-3 CUSTOM TOILET BUILDING

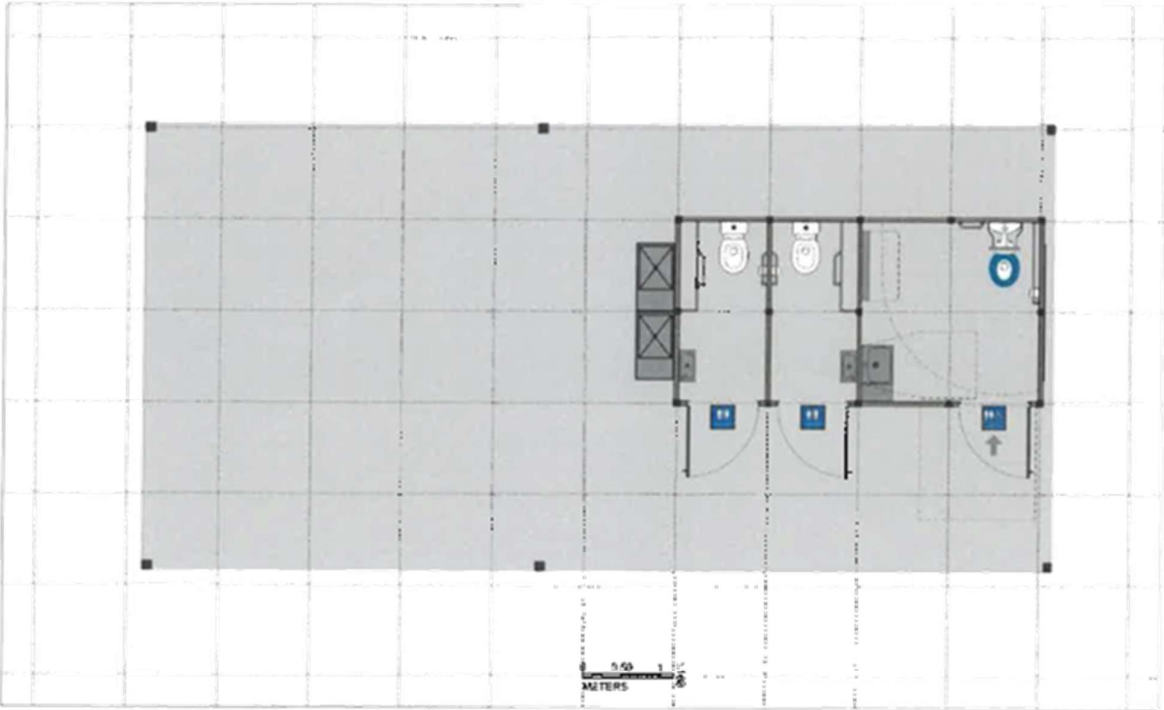
The Atlantis Toilet Building and Shelter distinguishes itself from a standard toilet building with a distinctive skillion style roof line, designed to integrate seamlessly into any environment whilst adding an architectural compliment to its surroundings.



Note 3D renders, photos may not reflect the exact building in this proposal, we can provide an accurate render upon confirmed order.

FLOOR PLAN

ATLANTIS-3 CUSTOM TOILET BUILDING



Floor plan above may not contain all fixtures and modifications included in this proposal. For accuracy, refer to the Building Fixtures section. An accurate floor plan can be provided upon confirmed order.

SPECIFICATION

ATLANTIS-3 CUSTOM TOILET BUILDING

ELEMENT	DETAILS
Wall Framing	Proprietary panel system, fully welded steel hot dip galvanized after fabrication
Proprietary Wall Panel System	Pre-clad panels (inside and out) Nutserts fitted to panel sides for bolt together construction on site
External Wall Cladding	Colorbond® Custom Orb sheeting in Ultra finish to mid height and powder coated aluminium fascia planking above Above Door: Powdercoated aluminium battens
Internal Wall Cladding	Mini-orb sheeting in Zinalume finish
Roof	Custom Orb Sheeting in Ultra finish
Door	Solid Core with Colorbond metal skin
Door Hardware	Heavy duty marine grade stainless steel hinges, indicator bolts, door closers (dead locks additional), internal and external pull handles
Door Signage	Tactile Braille blue/white (compliant with AS 1428.1)
Fasteners	Class 3 in painted finish to match building colours
Structural Fixings	Stainless Steel
Structural Engineering Rating	<i>Region C</i>
Exposed Steel	Galvanised and 2 pack epoxy paint finish

BUILDING FIXTURES

ATLANTIS-3 CUSTOM TOILET BUILDING

Modus Standard Fixtures

ITEM	QUANTITY
Porcelain Pan Toilet Suite	3
Large Stainless Steel Wash Hand Basin with Time Flow Tap	1
Small Stainless Steel Wash Hand Basin with Time Flow Tap	2
Set of Stainless Steel Grab Rails	3
Stainless Steel Single Toilet Roll Dispenser	3
Distribution Enclosure with Main Switch and MCB/RCD	1
LED Batten Light with day/night switch	14
Stainless Steel Mirror; 600mm W x 1000mm H; each	1

Additional Modus Standard Fixtures

ITEM	QUANTITY
OMNI DOUBLE GREENPLATE BBQ QOD (x2) Electric BBQ plates in cabinet with prep area Plate/Bench top: G316 stainless steel satin finish Cabinet: Robust aluminium in powder coated finish. Colour: TBC Power Consumption: Eco-friendly 1.8kW @ 7.8amps (per plate) Dimensions: 840mm W x 2020mm L x 865mm H	1

Non-Standard Fixtures

ITEM **QUANTITY**

COLOURS

LEGEND

⊕ Also available in COLORBOND® Ultra steel for coastal and industrial environments. All other colours are available in COLORBOND® Ultra steel on request, please speak with your supplier.

⊕ Also available in COLORBOND® Stainless steel for severe coastal and industrial environments. Please speak to your supplier for more information regarding availability.

For further details on the legend, please refer to the back page.

CLASSIC colour range¹



CLASSIC CREAM[⊕]
SA = 0.32 BCA = L



PAPERSARK[⊕]
SA = 0.42 BCA = M



PALE EUCALYPT[⊕]
SA = 0.60 BCA = M



WOODLAND GREY[⊕]
SA = 0.71 BCA = D



DEEP OCEAN[⊕]
SA = 0.75 BCA = D



COTTAGE GREEN[⊕]
SA = 0.75 BCA = D



MANOR RED[⊕]
SA = 0.69 BCA = D



NIGHT SKY[⊕]
SA = 0.96 BCA = D

CONTEMPORARY colour range¹



SURFIST^{⊕⊕}
SA = 0.32 BCA = L



EVENING HAZE[⊕]
SA = 0.45 BCA = M



SHALE GREY[⊕]
SA = 0.43 BCA = M



DUNE^{⊕⊕}
SA = 0.47 BCA = M



COVE[⊕]
SA = 0.54 BCA = M



WINDSPRAY^{⊕⊕}
SA = 0.58 BCA = M



GULLY[⊕]
SA = 0.63 BCA = D



MANGROVE[⊕]
SA = 0.64 BCA = D



WALLABY[⊕]
SA = 0.64 BCA = D



JASPER[⊕]
SA = 0.68 BCA = D



BASALT[⊕]
SA = 0.69 BCA = D



IRONSTONE[⊕]
SA = 0.74 BCA = D



TERRAIN[⊕]
SA = 0.69 BCA = D



MONUMENT[⊕]
SA = 0.73 BCA = D

Note: Pricing allows for the above colours from the standard Classic and Contemporary Colorbond® ranges only, additional materials and finishes available upon request

SCOPE OF WORKS

ATLANTIS-3 CUSTOM TOILET BUILDING

ITEM	BY MODUS	BY OTHERS	N/A
DESIGN + ENGINEERING			
Engineering Drawings	•		
Concrete Specification Plan	•		
Plumbing Pre-Lay Plan	•		
Structural Engineer Sign Off	•		
TOILET BUILDING SUPPLY			
Fabrication, Coating and Pre-assembly of Components	•		
Freight of Kit-Form Building to Site	•		
OTHER ITEMS			
Local Building Permits, Approvals and Fees		•	
Sitework and Installation		•	

**Customer to provide soil classification specific to site. standard engineering limited to following soil types: A, S, M, H1 and H2*

INVESTMENT VALUE

ATLANTIS-3 CUSTOM TOILET BUILDING

ITEM	QUANTITY	VALUE
ATLANTIS-3 CUSTOM Toilet Building Including Scope and Fixtures as noted	1	\$ 135,248.00
Delivery to Mapoon QLD 4874	1	\$ 9,615.00
TOTAL		\$ 144,863.00 + GST

NOTES

- Delivery allows for items delivered on pallets, mechanical off-loading (forklift) to be provided by client unless specifically allowed for in above pricing

Please note this proposal is provided on a 'commercial in confidence' basis. Publishing in part or full of this proposal in tender documents or the like, without prior approval by Modus, will be considered a breach. If you would like to include specific parts of this in tender documents, please let us know and we will be more than happy to discuss and approve if warranted.

Thank you for the opportunity to provide a proposal on our solution for your needs, if you have any questions please get in touch with me on the details below. We look forward to assisting you further soon.

Best regards,



Jon Cook
Senior Project Consultant

M 0439 902 180
P 1300 945 930
E jon@modusaustralia.com.au

PREFERRED SUPPLIER TO LOCAL GOVERNMENT



OPTIONAL EXTRAS

ITEM	VALUE (+GST)
Unloading Fee – necessary if no forklifts available on site	\$ 900.00
Stainless Steel Pans Upgrade	\$ 6,144.00
Solar Lighting (10 OFF)	\$ 3,984.00
Baby Change Table (horizontal); each	\$ 752.00
Deadlocks (per door, pre-fitted) <i>We recommend deadlocks are retrofitted to building after install by your preferred locksmith, if ability to lock doors is required</i>	\$ 325.00
Stainless Steel Hand Dryer ; each	\$ 619.00
Stainless Steel 1.2L Vertical Soap Dispenser ; each	\$ 152.00
Stainless Steel Hand Towel Dispenser ; each	\$ 259.00
Stainless Steel Triple Toilet Roll Dispenser ; each <i>Not for use in Disabled Cubicle – non-compliant</i>	\$ 252.00
Stainless Steel Jumbo Toilet Roll Dispenser ; each	\$ 209.00

EXCLUSIONS / NON-CONFORMANCES

SPECIFICATION REFERENCE	EXCLUSION / NON-CONFORMANCE
-------------------------	-----------------------------



Please note general standard exclusions are noted in our terms and conditions.

PROJECTS



TERMS + CONDITIONS

These Trading Terms & Conditions ("Terms") are deemed to be a part of any subcontract or orders for the supply of Goods by Landmark Engineering & Design Pty Ltd (ACN 14 987 095) trading as Modus Australia ("LED") to a Customer from time to time. Acceptance of this proposal will deem acceptance of these conditions by the Customer. Any party who acts as an agent for another party such as the developer, builder or owner, must take all responsibility to accept the conditions of contract and payment of goods, and accept that they have full authority to liaise or negotiate with Modus regarding this agreement.

1 Interpretation

In these terms unless the contrary intention appears:

"LED" means Landmark Engineering & Design Pty Ltd, ACN 14 987 095, including its trading entity Modus Australia.

"Additional Charges" includes all delivery, handling and storage charges, goods and services tax, stamp duty, interest, legal and other costs of recovery of unpaid money and all other government imposts and all money, other than the Purchase Price, payable by the Customer to LED arising out of the sale of the Goods.

"Proposal" means any quotation or written advice of price from LED for its Goods.

"Customer" means the person to or for whom the Goods are to be supplied by LED.

"Goods" means the Goods sold to the Customer by LED and includes any services provided by LED to Customer.

"Intellectual Property Right" means any patent, registered design, patent, trademark, copy-right, trade secret or any other proprietary right of a third party or parties, registered or unregistered, in any country.

"PPSA" means the *Personal Property Securities Act 2009 (Cth)*.

"Purchase Price" means the list price for the Goods as charged by LED at the date of delivery or such other price as may be agreed by LED and the Customer prior to delivery of the Goods. Quoted prices are to be treated as estimates only and are subject to withdrawal, correction or alteration at any time before acceptance of the order by LED.

2 Proposals

2.1 Proposals from LED for Goods remain valid for 30 days from date of issue.

2.2 Unless otherwise stated, prices provided by LED are based on the following (as relevant and unless expressly stated otherwise in the proposal):

2.2.1 Uninterrupted access to the site and location of product to be installed, by heavy vehicles including concrete trucks and Hiab crane trucks;

2.2.2 Security monitoring of products to prevent damage, including concrete during curing period, to be provided by the Customer;

2.2.3 Site fencing and personnel barriers to be provided by the Customer;

2.2.4 Inductions and WHS compliance to be advised prior to attending site, by the Customer;

2.2.5 Surveying of site and location of services to be conducted by the Customer and report provided to LED;

2.2.6 Soil testing for engineering purposes to be conducted by the Customer and report provided to LED, standard engineering limited to following soil types: A, S, M, H1 and H2;

2.2.7 All risk for the Goods to transfer to the Customer upon delivery to site;

2.3 Unless otherwise stated, prices provided by LED do not include (as relevant and unless expressly stated otherwise in the proposal):

2.3.1 Goods & Services Tax (GST);

2.3.2 Delivery of Goods;

2.3.3 Installation of Goods;

2.3.4 Hard digging and rock breaking;

2.3.5 Site or the Customer's specific induction or compliance requirements.

3 Order for Goods

3.1 An order given to LED is binding on LED and the Customer, if:

3.1.1 a written acceptance is signed for or on behalf of LED; or

3.1.2 the Goods are supplied by LED in accordance with the order.

3.2 An acceptance of the order by LED is then to be an acceptance of these Terms by LED and the Customer and these Terms will override any conditions contained in the Customer's order. LED reserves the right to accept a part only of any order by notifying the Customer in writing or by delivering the Goods to the Customer. No order is binding on LED until accepted by it.

3.3 An order which has been accepted in whole or in part by LED cannot be cancelled by the Customer without obtaining the prior written approval of LED, which it may refuse in its absolute discretion.

4 Limitation of Liability

4.1 LED liability is limited to, to the extent permissible by law and at LED's option;

4.1.1 in relation to the Goods:

4.1.1.1 the replacement of the Goods or the supply of equivalent goods

4.1.1.2 the repair of the Goods

4.1.1.3 the payment of the cost of replacing the Goods or of acquiring equivalent goods; or

4.1.1.4 The payment of the cost of having the Goods repaired

4.1.2 Where the Goods are services:

4.1.2.1 the supply of service again; or

4.1.2.2 the payment of the cost of having the services supplied again.

4.2 Any claims to be made against LED for short delivery of Goods must be lodged with LED in writing within 7 days of the delivery date.

4.3 To the extent permitted at law, all other warranties whether implied or otherwise, not set out in these Terms are excluded and LED is not liable in contract, tort (including, without limitation, negligence or breach of statutory duty) or otherwise to compensate Customer for:

- 4.3.1 any increased costs or expenses;
- 4.3.2 any loss of profit, revenue, business, contracts or anticipated savings;
- 4.3.3 any loss or expense resulting from a claim by a third party; or
- 4.3.4 any special, indirect or consequential loss or damage of any nature whatsoever caused by LED's failure to complete or delay in completing the order to deliver the Goods.
- 4.3.5 defects or damages caused in whole or in part by misuse, abuse, neglect, electrical or other overload, non-suitable lubricant, improper installation repair or alteration (other than by LED) or accident;
- 4.3.6 Any transport, installation, removal, labour or other costs;
- 4.4 The exemption, limitations, terms and conditions in these Terms apply whether the loss or damage is caused by negligence or actions constituting fundamental breach of contract.
- 5 Delivery**
- 5.1 The times quoted for delivery are estimates only and LED accepts no liability for failure or delay in delivery of Goods. The Customer is not relieved of any obligation to accept or pay for Goods by reason of any delay in delivery. Goods may be delivered by instalments at the discretion of LED.
- 5.2 Where the Customer causes delay in delivery, LED may require, at its sole discretion, a storage fee of \$25.00 per pallet per week after a period of 14 days. Should a storage fee be required, the Customer will be notified in writing. LED will not be liable for any loss or damage to stored Goods. Storage is at the risk of the Customer.
- 5.3 The Customer, unless by mutual alternate arrangement with LED, is to provide mechanical and/or physical assistance in unloading the Goods at point of delivery.
- 5.4 Risk in accepting the Goods passes on delivery to the Customer.
- 5.5 All Additional Charges are payable by the Customer in addition to the Purchase Price of the Goods.
- 5.6 Return of Goods will not be accepted by LED except by prior agreement in writing with LED. Any Goods returned by written agreement with LED will be subject to a restocking charge of 10% of the Purchase Price of those Goods.
- 6 Variations**
- Should there be any variation in details, specification, sizes and quantities, delivery instructions or any other item or matter on which the proposal or invoice is based, LED reserves the right to revise and amend the Purchase Price accordingly. LED requires advice of variation requests from the Customer in writing, which will only be accepted based on LED acceptance in writing. Where variation is accepted by LED, the Customer accepts the resulting change to the Purchase Price and delivery timing.
- 7 Price and Payment**
- 7.1 The Customer must pay the Purchase Price and the Additional Charges to LED in full at the specified terms, whether standard terms or those imposed at the discretion of LED.
- 7.2 Due to made-to-order nature of products, standard terms are 20% deposit prior to commencement of any works/services or manufacture, additional 30% upon completion of manufacture prior to delivery, balance upon delivery or project completion. Progress claims will be made for site works completed during month period. LED may at its discretion, require the Customer to pay in full prior to delivery. Deposit and progress payments are required, even if the Customer has been approved for credit with LED.
- 7.3 Should the Customer cancel an order prior to fulfilment, LED will at its sole discretion determine the costs that are payable by the Customer.
- 7.4 If the Customer is in default, LED may at its option withhold further deliveries or cancel a contract without prejudice to any of its existing rights.
- 7.5 Interest is charged at the rate of 2% per month from the expiry of that period until the date payment is received by LED.
- 7.6 LED does not accept retention monies being held by the Customer, but can provide a bank guarantee in lieu of such upon request
- 7.7 All amounts payable by the Customer under these Terms must be paid without set-off or counter claim of any kind.
- 8 Intellectual Property**
- 8.1 All branding and artwork provided by the Customer is the intellectual property of the Customer. Artwork and branding supplied will only be used for the purposes of satisfying these Terms.
- 8.2 Customer warrants that the use by LED of any intellectual property provided by Customer to LED so that LED may provide the Goods and/or services under these Terms does not infringe any Intellectual Property Rights.
- 8.3 Customer must indemnify and keep indemnified LED against any and all liabilities, expenses, losses and/or damages including attorney's fees whether direct, indirect or consequential, arising from a third party, alleging that the Goods infringe the Intellectual Property Right of the third party due to LED's use in the production of the Goods of any branding, artwork or other intellectual property provided to LED by Customer.
- 9 Retention of Title**
- 9.1 Ownership, title and property in the Goods and in the proceeds of sale of those Goods remains with LED until payment in full for the Goods and all sums due and owing by the Customer to LED on any account has been made. Until the date of payment:
- 9.1.1 the Customer has the right to sell the Goods in the ordinary course of business;
- 9.1.2 the Goods are always at the risk of the Customer.
- 9.2 The Customer is deemed to be in default immediately upon the happening of any of the following events:
- 9.2.1 if any payment to LED is not made promptly before the due date for payment;
- 9.2.2 if the Customer ceases to carry on business or stops or suspends payment or states its intention of so doing or is unable to pay its debts as they fall due or if any cheque or bill of exchange drawn by the Customer payable to LED is dishonoured;
- 9.3 In the event of a default by the Customer, then without prejudice to any other rights which LED may have at law or under this Agreement:
- 9.3.1 LED or its agents may without notice to the Customer enter the Customer's premises or any premises under the control of the Customer for the purposes of recovering the Goods.
- 9.3.2 LED may recover and resell the Goods;
- 9.3.3 if the Goods cannot be distinguished from similar Goods which the Customer has or claims to have paid for in full, LED may in its absolute discretion seize all Goods matching the description of the Goods and hold same for a reasonable period so that the respective claims of LED and the Customer may be ascertained. LED must promptly return to the Customer any Goods the property of the Customer and LED is in no way liable or responsible for any loss or damage to the Goods or for any loss, damage or destruction to the Customer's business howsoever arising from the seizure of the Goods.
- 9.3.4 In the event that the Customer uses the Goods in some manufacturing or construction process of its own or some third party, then the Customer must hold such part of the proceeds of sale of such manufacturing or construction process as relates to the Goods in trust for LED. Such part will be an amount equal in dollar terms to the amount owing by the Customer to the LED at the time of the receipt of such proceeds. The Customer will pay LED such funds held in trust upon the demand of LED.
- 9.4 Separately, Customer hereby charges all its right, title and interest to and in the proceeds of sale of the Collateral (as defined in the PPSA) as original collateral, or any of it, in favour of the LED.

10 PPSA

- 10.1 Defined terms in this clause have the same meaning as given to them in the PPSA.
- 10.2 LED and the Customer acknowledge that these Terms constitute a Security Agreement and entitle the LED to claim:
- 10.2.1 a Purchase Money Security Interest ("PMSI") in favour of LED over the Collateral supplied or to be supplied to the Customer as Grantor pursuant to these Terms; and
- 10.2.2 a security interest over the proceeds of sale of the Collateral referred to in (a) as original collateral.
- 10.3 The Goods supplied or to be supplied under these Terms fall within the PPSA classification of "Other Goods" acquired by the Customer pursuant to these Terms.
- 10.4 The Proceeds of sale of the Collateral referred to in clause 10.2.1 falls within the PPSA classification of "Account".
- 10.5 LED and the Customer acknowledge that LED, as Secured Party, is entitled to register its Security Interest in the Collateral supplied or to be supplied to Customer pursuant to these Terms and in the relevant Proceeds.
- 10.6 To the extent permissible at law, the Customer:
- 10.6.1 waives its right to receive notification of or a copy of any Verification Statement confirming registration of a Financing Statement or a Financing Change Statement relating to a Security Interest granted by the Customer to LED.
- 10.6.2 agrees to indemnify LED on demand for all costs and expenses, including legal costs and expenses on a solicitor / client basis, associated with the;
- 10.6.2.1 registration or amendment or discharge of any Financing Statement registered by or on behalf of LED; and
- 10.6.2.2 enforcement or attempted enforcement of any Security Interest granted to LED by the Customer;
- 10.6.3 agrees that nothing in sections 130 and 143 of the PPSA will apply to these Terms or the Security under these Terms;
- 10.6.4 agrees to waive its right to do any of the following under the PPSA:
- 10.6.4.1 receive notice of removal of an Accession under section 95;
- 10.6.4.2 receive notice of an intention to seize Collateral under section 123;
- 10.6.4.3 object to the purchase of the Collateral by the Secured Party under section 129;
- 10.6.4.4 receive notice of disposal of Collateral under section 130;
- 10.6.4.5 receive a Statement of Account if there is no disposal under section 132(4);
- 10.6.4.6 receive a Statement of Account under section 132(3)(d) following a disposal showing the amounts paid to other Secured Parties and whether Security Interests held by other Secured Parties have been discharged.
- 10.6.4.7 receive notice of retention of Collateral under section 135;
- 10.6.4.8 redeem the Collateral under section 142; and
- 10.6.4.9 reinstate the Security Agreement under section 143.
- 10.6.5 All payments received from the Customer must be applied in accordance with section 14(6)(c) of the PPSA.

11 No Implied Service

The Customer acknowledges that except as provided by law this Agreement does not entitle the Customer to demand to receive from us any site inspection or service of the Goods supplied, delivered and/or installed, such work to be the subject of a separate agreement if applicable.

12 Regulatory and Government Approvals

Unless specifically stated otherwise, LED is not responsible for building or development application or fees to Council or relevant approvals for installation and use of Goods as may be required by Council or Government Codes. Responsibility to obtain such approvals rests solely with the Customer.

13 On-Sale

The Customer agrees that upon the on-sale of any Goods to third parties, it will:

- 13.1 inform any third party involved of these Terms;
- 13.2 inform any third party of LED's product warranties if any; and
- 13.3 not make any misrepresentations to third parties about the Goods.

14 Trustee Capacity

If Customer is the trustee of a trust (whether disclosed to LED or not), Customer warrants to LED that:

- 14.1 Customer enters into this Agreement in both its capacity as trustee and in its personal capacity;
- 14.2 Customer has the right to be indemnified out of trust assets;
- 14.3 Customer has the power under the trust deed to enter into this Agreement; and
- 14.4 Customer will not retire as trustee of the trust or appoint any new or additional trustee without first advising the LED.

15 Clerical Errors

Clerical errors in computations, typing or otherwise of catalogue, quotation, acceptance offer, invoice, delivery docket, credit note, specifications of LED shall be subject to correction.

16 Indemnity

To the full extent permitted by law, Customer will indemnify LED and keep LED indemnified from and against any liability and any loss or damage LED may sustain, as a result of any breach, act or omission, arising directly or indirectly from or in connection with any breach of any of these Terms by Customer or its representatives.

17 General

- 17.1 These Terms are to be construed in accordance with the laws from time to time in the State of Western Australia and the Commonwealth of Australia. The parties submit to the non-exclusive jurisdiction of the Courts of Western Australia, Australia and any courts which may hear appeals from those courts in respect to any proceedings in connection with these Terms.
- 17.2 These Terms contain all of the terms and conditions of the contract between the parties and may only be varied by agreement in writing between the parties.
- 17.3 Any conditions found to be void, unenforceable or illegal may, to that extent be severed from the Agreement.
- 17.4 LED may, at its sole discretion, subcontract or assign its rights and obligations hereunder.
- 17.5 The Customer may not assign its rights and obligations hereunder without the express written permission of LED.

No waiver of any of these Terms or failure to exercise a right or remedy by LED will be considered to imply or constitute a further waiver by LED of the same or any other term, condition, right or remedy.

ACCEPTANCE

Let's do this. Review all details, sign below and send to us so we can get this happening for you.

SUMMARY

Proposal No.	P15102
Contract Total	\$ 144,863.00 + GST
Scope	As detailed in this proposal

Please note acceptance of this proposal confirms your acceptance of our terms and conditions.

Once we've received your acceptance, we will be in touch to confirm your order and advise any further information required for us to commence your order.

I wish to proceed with this proposal:

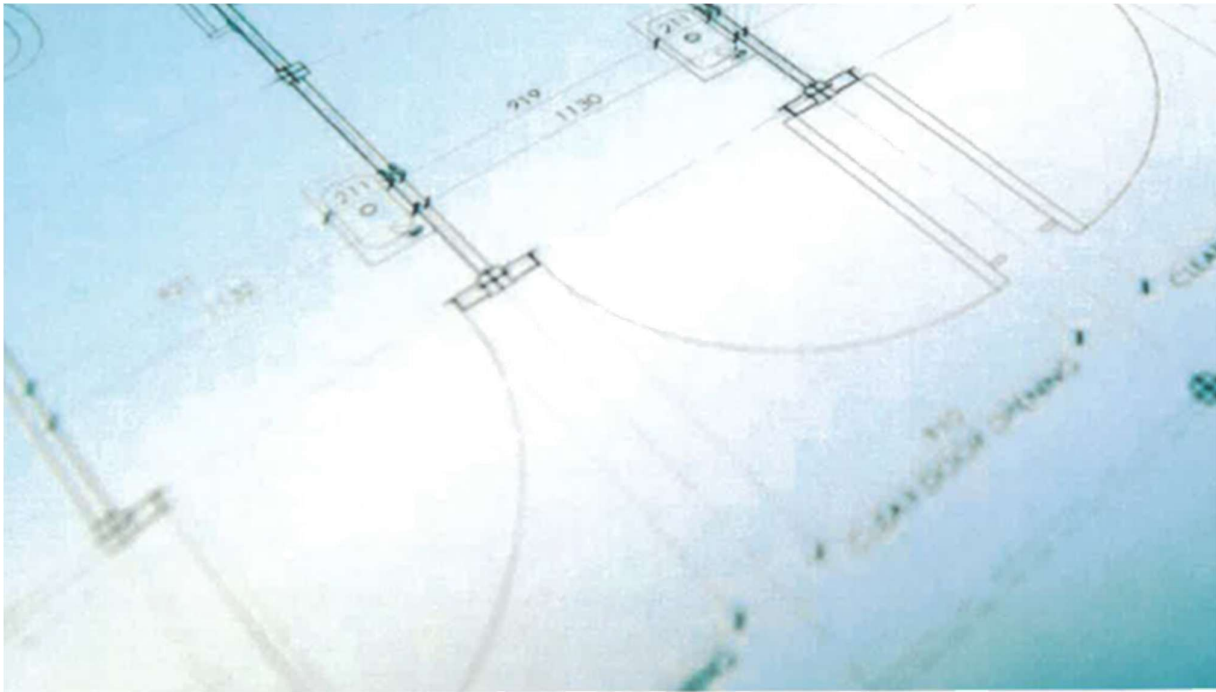
Your Name and Title

Company Name

Authorised Signature

Purchase Order / Contract No. (if required)

Date



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9 ANY OTHER BUSINESS

9.1 COUNCIL TO APPROVE THE PURCHASE OF A NEW FLEET VEHICLES

Author: Victor Mills, Executive Manager of Infrastructure and Services

Authoriser: Chad King, CEO

Attachments:

1. Quote for Toyota Prado for Mayoral Use - Confidential
2. Quote for Toyota Prado for CEO Use - Confidential
3. Quote for Toyota Hilux for EDIS Use - Confidential

PURPOSE OF REPORT

To seek Council approval for the purchase of replacement fleet vehicles in accordance with Council's asset management and fleet renewal requirements. The proposed purchases aim to improve vehicle reliability, ensure vehicles remain fit for purpose, and support the safety of staff and elected members.

BACKGROUND

A review of the current fleet has identified several vehicles that require replacement due to age, condition, mileage, and suitability for operating conditions.

The Mayor's vehicle requires replacement due to an odometer reading of 95,061 km, general wear and tear, and having reached the end of its useful life.

The Chief Executive Officer's vehicle has been assessed as not fit for purpose and unsuitable for local road conditions. The current vehicle presents a safety risk due to the road conditions expected to travel.

The Executive Manager Infrastructure vehicle is showing significant wear and tear and is approaching the end of its useful life, with an odometer reading of 66,358 km.

The proposed replacement and new vehicles will improve safety and reliability, while ensuring Council's fleet remains fit for purpose.

DISCUSSION

To address fleet safety and reliability, it is proposed that Council approve the purchase of the following replacement vehicles:

- Mayor's Vehicle: Toyota Prado
- CEO's Vehicle: Toyota Prado
- Executive Manager Infrastructure Services: Toyota Hilux 4x4 Double Cab

The total cost of all replacement vehicles is estimated to be \$240,000.

The proposed vehicles have been selected based on their suitability for local conditions, safety features and reliability across varied terrain and weather conditions. The Toyota Prado and Toyota Hilux platforms are well suited to Mapoon's environment and terrain and are widely used across local government for executive and operational fleet requirements.

Replacing ageing and unsuitable vehicles will reduce the risk of mechanical failure, improve staff and elected member safety, and minimise service disruptions caused by vehicle downtime. The standardisation of fleet vehicles also supports more efficient maintenance, servicing, and parts management, contributing to long-term cost control.

Budget

Council in adopting the budget for the 2025 financial year did not include any capital replacement, only operating and project budget. As such it is proposed to create a modest capital budget. Funding the capital budget will be via a reduction in the untied funds within the operating budget as explored below.

Internal Consultation

Internal assessment of the proposed purchase has been undertaken with Council's finance team, this assessment shows that a given the current trend of Operating Revenues and Expenditure, the forecast change in untied funds is able to be supported and the Capital Expenditure is therefore recommended.

Asset Sustainability

The administration is currently undertaking a review of Councils asset management plans to ensure compliance with the Local Government Act and best practice for asset management. Replacement of these vehicles will positively contribute to Council's Asset Sustainability Ratios as reported through the Annual Plan.

Legislation

Section 170 of the Local Government Regulation 2012 states that Council may amend a budget before the end of the financial year. This allows Council to respond to emerging issues such as fleet replacement. It is important to note that unless a specific budget is available, Council cannot spend outside of the approved financial year budget.

Proposed Trade-In Vehicles

Council proposes to trade in the following existing fleet vehicles as part of the procurement process to reduce the overall cost of the new vehicle purchases:

- Current Mitsubishi vehicle used by the Mayor
- Current Mahindra vehicle used by the CEO
- Toyota Hilux currently used by the Executive Manager Infrastructure Services

The trade-in of these vehicles is expected to reduce the total cost of the new fleet purchases, with final trade-in values to be confirmed with the supplier. These assets will then be removed from Council's asset register in accordance with Council's asset management processes.

RECOMMENDATION

That Council:

Amend the 2025 Financial Year budget to create a new capital budget of \$240,000;

AND

Endorse the purchase of the following fleet vehicles:

- Mayor's Vehicle: Toyota Prado
- CEO's Vehicle: Toyota Prado
- Executive Manager Infrastructure Services: Toyota Hilux 4x4 Double Cab

AND

Delegate authority to the Chief Executive Officer to undertake the procurement of the new assets;

AND

Authorise the disposal of the following assets:

- Mitsubishi Pajero Sport
- Mahinda Scorpio
- Toyota Hilux

10 CORRESPONDENCE IN

Nil

11 CORRESPONDENCE OUT

Nil

12 NEXT MEETING DATE

Proposed date for next meeting: 16 April 2026

13 CLOSE MEETING