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ANNUAL REPORT
2024-2025



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ACKNOWLEDGEMENT

The Napranum Aboriginal Shire Council acknowledges the Traditional Owners of the Napranum area and all Aboriginal and Torres Strait Islander families who call Napranum their home today.

We pay our respects to our Elders and Community Leaders, past and present. We thank them for guiding our community for years and generously sharing their cultural knowledge and leadership to create a positive future for us all.

As a Council, we are committed to building on their vision while continuing to address our challenges and focusing on the strengths of our community.



WELCOME

Napranum Aboriginal Shire Council (Council) provides services to the residents living in Napranum Community through its Mayor, Councillors and Employees.

Napranum is located 819 kilometres north-west of Cairns on the western side of Cape York Peninsula.

Napranum is home to approximately 716 Indigenous people who are descended from as many as 40 different groups from around Cape York Peninsula.

As a local government entity, Council is required by the Local Government Act 2009 (Qld), to prepare and adopt an Annual Report (Report) for each financial year. The Report provides the opportunity for Council to share information about Council's performance for the financial year.

The Report is also required to include a community financial report that is written in a way that can be easily understood by the community.

This Report is an important accountability tool in Council's Corporate Governance Framework, enabling an objective assessment about the efficiency and effectiveness of Council operations overall.

This Report provides a snapshot of Council's performance, including the significant achievements made during the reporting period, 1 July 2024 to 30 June 2025. It also highlights some of the challenges encountered during the reporting period, and an indication of future direction.

This Report and other useful information about Council will be available on Council's website at napranum.qld.gov.au.

Council also welcomes your feedback and suggestions about the Report.

Please direct your comments to the Chief Executive Officer on ceo@napranum.qld.gov.au.



COUNCIL VISION, MISSION AND VALUES

OUR VISION

Our legacy for Napranum is the creation of a safe, sustainable, and culturally vibrant community.

OUR MISSION

We will deliver programs and services for all Napranum residents that meet their needs and continue to improve their quality of life.

We will achieve this by:

- Being a strong voice for the Napranum Community.
- Ensuring that decision-making is led by local people from the Napranum Community.
- Promoting Council as being a professional and committed organisation dedicated to fulfilling the needs and expectations of the community.
- Providing a caring, respectful, and safe environment for all families to live.
- Maintaining excellent teamwork between community, Council and staff.
- Growing our relationships through community partnerships.

OUR VALUES

Our Values are the principles and beliefs that define who we are as a Council. They provide purpose and direction and help to guide the decisions we make every day to support the implementation of our Corporate Plan in the best interests of the Napranum Community.

LOCAL PARTICIPATION

The diversity of our community is one of our strengths. We are committed to creating and supporting opportunities for local people.

MUTUAL RESPECT AND TRUST

Building and maintaining positive relationships that are based on mutual respect and trust.

PROFESSIONALISM

We are acting within the limits of our authority and maintaining a high standard of ethics and integrity.

PRIDE

We are demonstrating our pride by connecting with the community and celebrating our successes.

LISTENING TO OUR COMMUNITY

Taking time to listen to the people of Napranum to ensure we are working on delivering the programs and services that will make a real difference to people's lives.

ACCOUNTABILITY

We are taking ownership for the decisions and actions that impact our community.

INNOVATION & CONTINUOUS IMPROVEMENT

We show leadership and encourage new initiatives and a culture of continuous improvement.

KEY PRIORITIES IDENTIFIED IN THE CORPORATE PLAN 2022-2027

CULTURAL WELLBEING

- Strengthen cultural identity and pride through community participation in cultural events and activities designed in consultation with our Elders.
- Foster positive connections between young people, their families, and Elders.
- Protect areas of cultural heritage significance.
- Support the development and delivery of cultural programs and activities that enhance community members' mental health and wellbeing.

YOUNG PEOPLE

- Ensure young people of Napranum have access to quality education and training.
- Work with community and government stakeholders to ensure that there are clearly defined employment and training pathways for young people after school.
- Provide support and resources that enables a wide variety of activities to be offered for young people in the community after school hours and on school holidays.

HEALTHY, SAFE & RESILIENT COMMUNITY

- Provide opportunities that bring together and connect the community to celebrate culture, history and diversity of the Napranum Community.
- Increase the capabilities of community groups to deliver a range of programs and services that meet the needs of community members.
- Ensure facilities are maintained and provide a safe space for community participation.

LOCAL ECONOMIC DEVELOPMENT

- Continue to build the capabilities of our local Aboriginal and Torres Strait Islander workforce across a diverse range of roles.
- Identify opportunities to support the development of small business enterprise.
- Investigate and pursue local economic opportunities that are sustainable and create ongoing opportunities for local people.

LAND AND ENVIRONMENT

- Actively investigating opportunities to improve energy efficiency across the community.
- Coordinate land and sea management programs and services that continue to protect and manage DOGIT lands for future generations.
- Work collaboratively with community and government stakeholders to progress transfer of Napranum DOGIT and the establishment of an ILUA for the Napranum township area.

EFFECTIVE GOVERNANCE & LEADERSHIP

- Enhance the service delivery of Council programs and services through establishing a culture of continuous improvement.
- Strengthen the governance role of councillors and facilitating input from the Community through relevant local decision-making processes.
- Ensuring responsible financial management and long-term planning for sustainability.
- Establishing Council as an *Employer of Choice* in the Western Cape region.

A MESSAGE FROM THE MAYOR



Cr Roy Chevathen

MAYOR

Being a councillor involves constant advocating for our community. My fellow councillors and I continue to look for opportunities to build relationships to support Council and our community.

I thank our councillors for their efforts over the past year and acknowledge their attendance at the various workshops and meetings necessary to fulfil the role of a councillor.

In particular, I would like to acknowledge Councillor Robbie Wigness who performed the role of Deputy Mayor over the past year, representing myself and Council at various community events when I have been unavailable. In May, Council agreed that each Councillor be given an opportunity to act in the Deputy Mayor role over the term of Council, subsequently Council will rotate the Deputy Mayor role with Councillor Madua taking over from Councillor Wigness on 1 July 2025, followed by Cr Adidi from 1 July 2026 and Cr Mairu from 1 July 2027.

TEAM WORK MAKES THE DREAM WORK!

Thank you to all our council employees, who make up the teams that continue to deliver services supporting our Council and community.

To the community, thank you also for your input and understanding as we all work to improve our community.

Our Annual Report highlights the projects and works undertaken throughout the year. I encourage everyone to read the report to gain an understanding of the work Council undertakes to build community.

I acknowledge the challenges our community faces and alongside councillors and our employees, we will continue to look to the future to create a strong and prosperous community.

I commend to community the Napranum Aboriginal Shire Council Annual Report for 2024-2025.

VALE DICK NAMAI

On behalf of Council, I must acknowledge the tragic loss of *Dicky Namai*, one of Council's brightest employees. Dicky Boy was a committed employee, father, partner, brother, and respected community champion. His dedication to family and unwavering commitment to advancing community is a legacy he leaves for Council and community to pick up and progress.

Our community lost many loved ones throughout the year and despite all the challenging times, I encourage community to continue to support each other during these tough times.

A MESSAGE FROM THE CEO



Peter O'May

CEO

Our annual report provides an overview of a year of many highlights. However, while annual reports generally focus on delivering positive news from the year, I must unfortunately acknowledge the devastating loss our Council team and the entire community felt this year with the passing of long-time employee, Dicky Namai, which left a large hole in our organisation. The loss of Dicky and the regular churn from continual employee turnover has again provided Council with the challenge of maintaining momentum on a number of projects.

Whilst continuity of staffing is important to complete works and deliver projects, Council's heavy reliance on grant funding continues to play a significant role in operations. Council is constantly chasing grant funding to deliver programs across the range of Council services. This reliance on external funding frequently leads to delays progressing projects: with an irregular income stream, or one-off grant funding and no guarantee of ongoing funding limiting the ability to properly plan project resourcing and delivery. This uncertainty often leads to projects being delayed and 'kicked down the road' while awaiting funding.

As an example, Council's long held desire to reopen the community farm has been somewhat constrained due to small amounts of funding being attracted to commence planning works. However, injection of the significant funding required is something Council continues to work on.

With that being said, the 2024/25 year has still been a successful year with many highlights and achievements, such as the return of the Ruchook Festival featured on the front cover and a highlight for many. Our Annual Report provides an insight into operations for the past year and with the groundwork laid in 2024/25, I am looking forward to a promising 2025/26.

Napranum Noise on Top

In November, the Local Government Managers Association (LGMA) Qld hosted a management challenge in Weipa for Indigenous Councils.

The challenge was an employee development program, providing council officers with real-life problem-solving experiences in a simulated challenge environment. Teams of four (4), were given a range of business-related tasks and activities that provide a taste of what it is like to spend a "day in the life of a council executive". The challenge was a professional development opportunity for future leaders in local government, providing a hands-on approach for leadership development.

Council nominated a team, dubbed "Napranum Noise", made up of **Ada Bowie, Dick Namai, Marietta Matasia** and **Bronwyn Sisson**. The team came away with first place.

A great effort and a credit to these employees from different sections of Council, who all came together, supported each other and demonstrated great skills and teamwork.

A significant contribution from Dicky Namai was not unnoticed by the judges, with his drive and commitment to work as a team, a key ingredient in the team's win. Not long after this event Dicky was promoted to the Director of Building & Infrastructure role, recognising his talent and commitment to bettering community.

Unfortunately, Dicky was taken from Council and community way too early, passing in early January 2025.



NAPRANUM PROFILE

Napranum is a small and remote community located approximately 13 kilometres from Weipa, on Cape York Peninsula in Far North Queensland. The Napranum Aboriginal Community Council was established in 1989 and became the Napranum Aboriginal Shire Council in 2005. The main employment sector is local government administration and residents of Napranum are also employed by Rio Tinto (formerly Comalco) at its operations in Weipa and surrounds.

Napranum Aboriginal Shire comprises several parts, with a total area of approximately 1,995 square kilometres. Napranum has facilities that include a supermarket, health care centre, early childhood centre, aged care centre and the Ruchook Cultural Grounds where cultural festivals are held. As with many remote communities, infrastructure and service access continues to be a major challenge. A housing subdivision has recently been completed, allowing for the construction of new houses for the people of Napranum. There is also greater emphasis on operationally establishing the Community Farm.

There were originally five main clan groups with a history dating back many thousands of years. Formerly known as Weipa South, Napranum was established in 1898 by Moravian missionaries on behalf of the Presbyterian Church. Napranum is a combined word from two languages of the Weipa area: 'Nap' pronounced 'naap' means 'meeting place' in the Troj language and 'pranum' is a Thaynakwith word meaning 'meeting of the people'. Therefore 'Napranum' means meeting place of the people.

The original mission site at 'Twenty Mile' was relocated to the Jessica Point site in 1932, due to an outbreak of malaria. At this time, most of the people were Awngthim. However, different tribes and clans were brought from Old Mapoon. In 1955 a geologist, Henry Evans, discovered that the red cliffs on the Aboriginal Reserve, previously remarked on by the early Dutch explorers and Matthew Flinders, were enormous deposits of bauxite, the ore from which aluminium is made.

The *Commonwealth Aluminium Corporation Pty Limited Agreement Act 1957 (Qld)* (Comalco Act) revoked the reserve status, giving the company 5,760 square kilometres of Aboriginal reserve land on the west coast of Cape York Peninsula and 5,135 square kilometres on the east coast of Aboriginal-owned land.

Mining commenced in 1960. The mission became a government settlement in 1966, with continued attempts by Comalco to relocate the whole community elsewhere. The company then built a new town for its workers on the other side of the bay. In 2006, 43.8% of census respondents recorded their religion as being Uniting Church, reflecting the fact that the Presbyterian Church administered the former mission.

Napranum was officially gazetted as the place name to replace Weipa South in September 1990 and the DOGIT Lands became known as the Napranum DOGIT in 1991.

MORE ABOUT NAPRANUM

FACILITIES AND SERVICES

Health

The Shire has a Queensland Health Primary Health Care Centre, which provides basic health care services. Cases that are more serious are referred to the Weipa Integrated Health Services. The hospital facility contains primary health care, emergency and medical imaging, day surgery, acute care accommodation, aged care accommodation, mortuary, support services, administration, employee accommodation, and a co-located ambulance service.

Weather

The climate of Cape York Peninsula is tropical and at times hot and humid. The tropical wet season runs from November to April and the tropical dry season from May to October. Temperature averages are 32.8 °C daily maximum and 22 °C overnight minimum.

Shopping

Most residents do their major household shopping in Weipa and Napranum has an IBIS Supermarket that is open at least six days a week.

Post Office Services

Council provides a small post office in Napranum, which distributes mail only. The community post office, located in the Council building, is open on from 8:45am to 4pm Monday-Thursday and 8.45am to 3.45pm on Fridays.

Alcohol Restrictions

Napranum is within the alcohol restricted area of Napranum Aboriginal Shire, including all public and private places. This includes all waterways where both banks are within the Shire.

The section of the Peninsula Development Road that passes through the Shire is excluded from the restricted area.

No alcohol, home brew, or home brew equipment is allowed in restricted areas.

There are serious penalties for breaching the restrictions and Queensland Police have the power to stop and search all vehicles, including boats, entering a restricted area.

For more information please refer to the Queensland Government's alcohol restrictions web page www.qld.gov.au/firstnations/community-alcohol-restrictions/remote-discrete-communities.

Napranum Aged & Disability Services

Napranum Aged and Disability Services (NADS) conducts community outreach for aged clients (over 50 years of age) and those with disabilities (up to 50 years of age). Most clients live in Napranum, although NADS also service limited clients in Weipa. The centre has up to four independent living units and one respite room based at the Centre. The Centre delivers a range of services including meals, social support (individual and group), transport, assisting clients with shopping, medical appointments, personal care, and domestic assistance.

Education

The Napranum Early Childhood Centre (NECC), (Kindergarten and Pre-school) is operated by Council and will celebrate its 50th anniversary at its current location in 2025. NECC is affiliated with the Crèche and Kindergarten Association of Queensland (C&K), indicating that the centre has reached prescribed high standards in relation to buildings and facilities, safety, employee qualifications and delivery of educational curricula.



Other Facilities

Napranum has a football oval and community hall. Other facilities include the Napranum Youth Centre, PCYC, PaL (Parents and Learning), Splash Park, Justice Group, Men's Group, Women's Group, Napranum Safe House, Basketball Court, Boat Ramp, and Saint Barnabas Uniting Church.

Accommodation

Accommodation is available in Weipa (approximately 13km away). It is strongly recommended that visitors who intend to visit Napranum make reservations at least one month before the date of arrival, as there is high demand for accommodation during the winter (dry season) when many visitors from the southern states arrive for holidays and fishing.

OUR COUNCIL



The Napranum Aboriginal Shire Council (Shire) has five elected representatives who are responsible for formulating council policies, a corporate plan, an operational plan, adopting annual council budgets and making decisions to achieve Council's goals. The Shire is undivided for electoral purposes. Each councillor represents the overall public interest of the whole area.

Councillors provide the most direct form of representation to the community, with each bringing an individual perspective to the decisions Council must make on behalf of the community. Background information on each of the Councillors as well as details for each Councillor is provided in the following pages.

Acceptance of the duties and responsibilities of the Mayor and Councillors are signified by their declaration of office. This declaration requires the elected members to fulfil the duties of office by acting faithfully and impartially to the best of their judgment and ability and to agree to uphold the Code of Conduct for Councillors in Queensland. In addition, Councillors are required to complete registers of interests.

To represent the community effectively, Councillors are required to attend ordinary monthly council meetings and any other special meeting and to vote on all matters that require a decision, or abstain from taking part in the discussions and voting on issues where they have a conflict of interest. The role of the Councillors and the Mayor is set out in the *Local Government Act 2009*.

Council authority is exercised as a whole, with decisions being made by the Council in the best interest of the community. In this regard the *Local Government Act 2009* provides guidance to the Mayor and Councillors on what their roles and responsibilities are, and the Code of Conduct, which is expected to be observed. The Code of Conduct provides for penalties ranging from reprimand to disqualification from office. These are intended to safeguard against the misuse, abuse and miscarriage of power and authority by the elected members.

OUR ELECTED COUNCIL & CEO



MAYOR ROY CHEVATHEN

Elected as Mayor in 2024



DEPUTY MAYOR COUNCILLOR ROBERT WIGNESS

Elected as Councillor in 2024



COUNCILLOR MARGIE ADIDI

Serving her third term as Councillor



COUNCILLOR EGITO MAIRU

Serving his second term as Councillor



COUNCILLOR ERNEST MADUA

Elected as Councillor in 2024



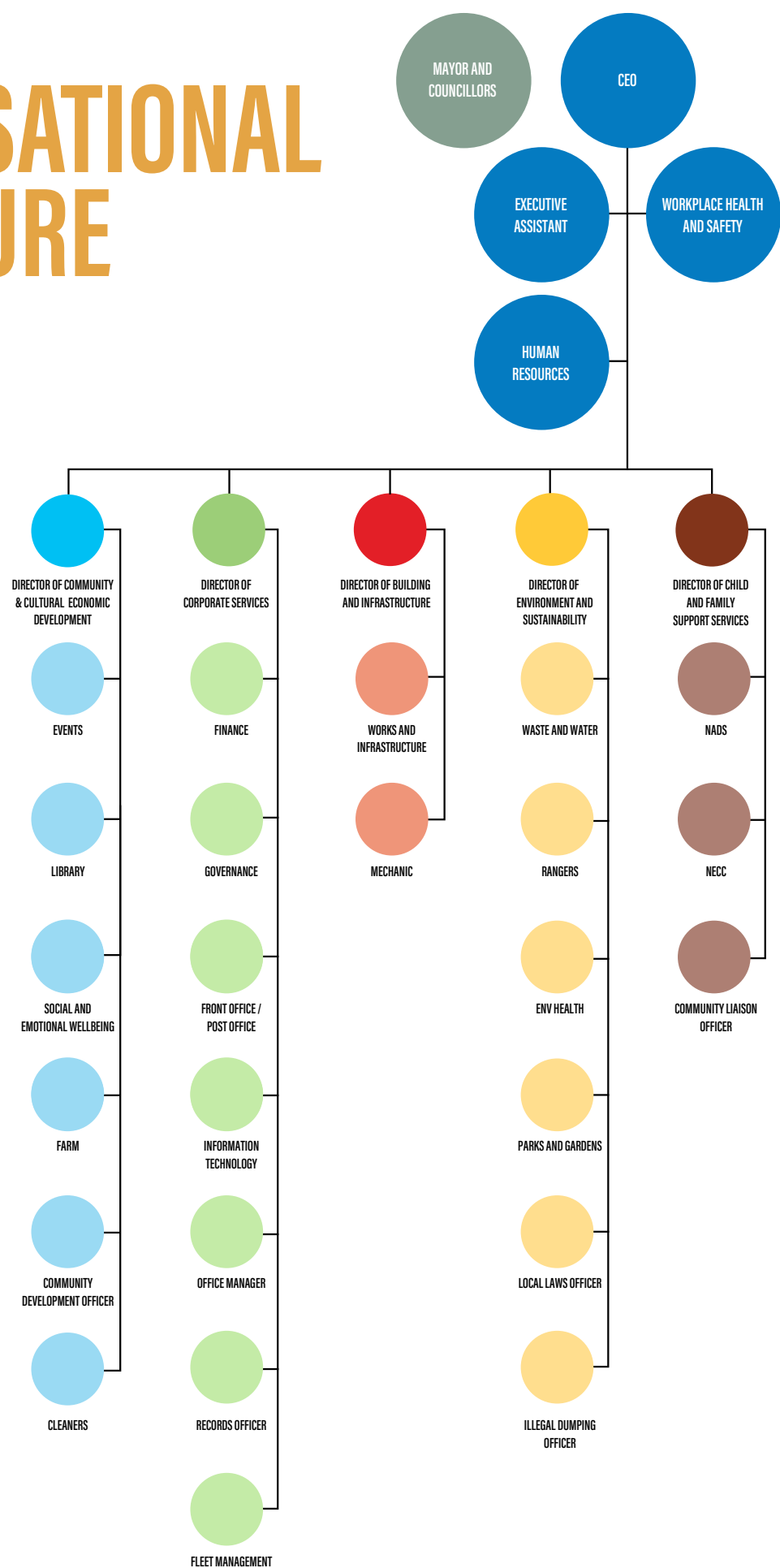
CHIEF EXECUTIVE OFFICER PETER O'MAY

Commenced in July 2023

To provide the opportunity for all councillors to undertake the Deputy Mayor role, Council introduced a rotating appointment via Council resolution:

Cr. Robert Wigness: to 30 June 2025
Cr. Ernest Madua: 1 July 2025 – 30 June 2026
Cr. Margie Adidi: 1 July 2026 – 30 June 2027
Cr. Egito Mairu: from 1 July 2027 – remainder of term

OUR ORGANISATIONAL STRUCTURE





DEPARTMENTAL REPORTS





EXECUTIVE SERVICES

HUMAN RESOURCES

Council ended the financial year with 93 employees, a decrease of four compared to the previous year.

Key employee data for Council is provided below:

- 74% of Council's workforce identify as Aboriginal and/or Torres Strait Islander, an increase of 5% compared to the previous year. This has grown steadily since 2019 when this figure was only 60%.
- 15% of the workforce are aged between 16-29, the same as the previous year.
- 40% of the workforce are aged between 30-44 years, an increase of 9% compared to the previous year.
- 52% of the workforce are aged 44 or over, an increase of 7% compared to the previous year, and comparable to the rate in 2019/2020.
- 41% identify as male, an increase of 1% compared to the previous year.
- 59% identify as female, a decrease of 1% compared to the previous year.
- 67.4% of the workforce live in Napranum. This data has not previously been reported.

Council has identified the under representation of Napranum residents within the work force and will be addressing this in the 2025-2026 financial year.

TRAINING

During the 2024-2025 financial year, Napranum Aboriginal Shire Council facilitated various training for its employees across multiple areas. An outline of the training is provided below:

- Statement of Attainment – Operate Breathing Apparatus: 3 employees completed
- Statement of Attainment – Authorized Persons: 8 employees completed
- Statement of Attendance – Animal Management (Cats & Dogs) Act 2008: 6 employees completed
- Statement of Attainment – Chlorine Gas Course: 3 employees completed
- Statement of Attainment – Fire Warden: 7 employees completed
- Statement of Attainment – First Aid CPR : 12 employees completed
- Statement of Attainment – CPR, Provide First Aid Full Course: 23 employees completed
- Statement of Attainment – First Aid in an Education setting: 9 employees completed
- Statement of Attainment – Food Safety: 10 employees completed
- Statement of Attainment – Manual Handling: 31 employees completed
- Statement of Attainment – Safe Drinking water: 1 employee completed
- Statement of Attainment – Skid steer: 5 employees completed
- Certificate of Completion – Snake & Reptile Handling: 7 employees completed
- Statement of Attainment (Licence) Forklift: 7 employees completed

Additionally, departmental training was also provided and will be included in the relevant departmental report.

BUILDING AND INFRASTRUCTURE



Building and Infrastructure includes Council's works department that oversee and perform various types of works on community housing and Council properties. The type of work performed includes maintenance and repairs, general upgrades to structures, replacement of kitchens, and upgrading bathrooms.

The Works Department employed 12 people as at 30 June 2025 including carpenters, plumbers, a boilermaker, a cabinetmaker, painters and supervisors. Unfortunately, Building and Infrastructure experienced a high level of senior employee turnover during the year, including the untimely and tragic passing of a much loved and respected local director. It is a credit to the Building and Infrastructure team, that services to the community were maintained at a high level throughout the year.

Council is always looking for local Napranum residents to join the team, especially to undertake apprenticeships and/or traineeships. Council partners with our contractors to ensure our apprentices/trainees are able to access a wide variety of projects to ensure they are able to successfully complete their training and support their future careers. Council currently has two (2) apprentices: one female painter and one male carpenter, and with a major building residential program planned to commence shortly, opportunities for more apprentices will be available. So have a yarn with existing employees: Council are keen to offer more apprenticeships to the Napranum community.

The highlights for the 2024-2025 financial year include:

HOUSING AND MAINTENANCE

There are 256 social housing properties of which 243 are under a 40-year lease arrangement. These range from one-bedroom units to three and four-bedroom dwellings.

UPGRADES

The 2024-2025 QBuild Upgrades program has faced challenges due to availability of employees and contractors but with thanks to Council's Building Services team working together and the introduction of a dedicated support team, it has been a very productive 12 months. Most of the upgrades during this period have been carried out by local contractors.

One of the biggest challenges for the Building Services team has been employing trades people who possess high quality skills to carry out the heavy workload, with a shortage that has widely affected all trades.

MAINTENANCE

Building and Infrastructure maintains housing in response to instructions from QBuild.

The Do-N-Charge work orders from QBuild are completed by Council employees and contractors.

A highlight for the 2024-2025 year has been the clearance of a significant back log of Do-N-Charge work orders, which has dramatically reduced Council's aged job card profile. QBuild have commented extremely positively about the improvements that have been made and how Napranum now ranks as one of the best councils for performing Do-N-Charge work on a timely basis. These improvements have been achieved despite a shortage of qualified trades people available to Council.

2024-2025 PROJECTS UNDERTAKEN BY COUNCIL

WORKS FOR QUEENSLAND 2024-2027

Works for Queensland projects have commenced and are in progress with the following works:

- Upgrade Council Buildings – Crib Room
- Upgrade to Existing Employee Housing – Cabin Park Security and cabin upgrades
- New laundry facilities

Still to be commenced:

- New employee housing
- Open Spaces
- Essential Services
- Planning Project





**DEPARTMENT OF COMMUNITIES, HOUSING AND
DIGITAL ECONOMY: NEW HOUSING -
FORWARD REMOTE CAPITAL WORKS AND REMOTE
CAPITAL WORKS**

Construct six detached dwellings

- Lot 419A Beening Road
- Lot 419B Beening Road
- Lot 420A Beening Road
- Lot 429B Beening Road
- Lot 986A Beening Road
- Lot 986B Beening Road



Transport and Main Road: ATSI Transport Infrastructure Development Scheme

- Upgrade Draining – Wa Tyne and Ooningan Street intersection



DEPARTMENT OF STATE DEVELOPMENT,
INFRASTRUCTURE AND PLANNING
BUILDING OUR REGIONS ROUND 6

- Sewerage Pump Station Upgrades



BEFORE



DURING



AFTER



AFTER

- Raw Water Supply Bore Upgrades
- Water main extensions Tavern & Twal Streets



**DEPARTMENT OF EDUCATION (COMMONWEALTH):
COMMUNITY CHILD CARE FUND RESTRICTED
PROGRAM EXPANSION - CAPITAL WORKS**

- Upgrade Kyembal Room
- Outdoor surfaces – softfall and marine carpet
- Carpark reseal
- Re-roofing completed in July 2025









**QUEENSLAND RECONSTRUCTION AUTHORITY:
DISASTER RECOVERY FUNDING ARRANGEMENTS –
RECONSTRUCTION OF ESSENTIAL PUBLIC ASSETS**

- Stones Crossing Access Road
- Billys Lagoon Road
- Pennefather Road
- Red Beach Road
- Twal Street
- Twenty Mile Outstation Road
- Bee-Ning Road





CHILD & FAMILY SUPPORT SERVICES

NAPRANUM AGED AND DISABILITY SERVICES

OVERVIEW OF NAPRANUM AGED & DISABILITY SERVICES (NADS): ATAKUNY ELDERS VILLAGE

NADS delivers a range of programs funded by both state and federal governments: the Commonwealth Home Support program, Home Care Packages, and Remote Community Connector program to support National Disability Insurance Scheme (NDIS) clients.

Services offered across these funding streams include meals, social support (individual and group), transport, assisting clients with shopping, medical appointments, personal care, medication assistance, domestic assistance, and yard maintenance (as applicable for client funding and utilising external contractors where appropriate).

NADS has a fully functioning commercial kitchen and supports *Meals on Wheels* for over 30 clients on weekdays. Meals on Wheels clients are also supplied on weekends to residential clients and approved NDIS clients.

Our aim is to keep clients, and their family, supported in ways to promote their wellness, reablement and independence for as long as possible, whilst living in their own homes with family and often extended families within the Napranum Community.

CLIENTS/SERVICE PROVISION

Most clients live in Napranum, although NADS also services limited clients living in Weipa. NADS has up to four independent living units and one respite room based at the Centre. We currently have three permanent clients living in, and we also have clients living in the independent living units located on the boundary of the NADS Centre.

Our service provision is required to meet and deliver on our eight Quality Standards as set by the Federal Funding bodies and monitored by the Aged Care Quality Commission.

STAFFING

NADS currently employs 12 employees alongside our very own NDIS remote coordinator here in Napranum. Our team consists of male and female employees on a full time, part time or casual basis. Training is supported by Indigenous Employment Initiatives funding from the federal government with the goal of improving the level of service offered to our community. We are always keen to hear from community members who wish to join NADS to care for the elders of our community.

ACTIVITIES/EXCURSIONS

In addition to residential care and the provision of meals, we also ensure our community clients/elders enjoy a variety of weekly activities including bingo, hoy, craft, physiotherapy, exercise, and other activities such as cultural functions and events, picnics, community centre visits, social outings, and fishing.

We often visit the Weipa Hospital to play a game of Bingo or Hoy with our friends at the Weipa Hospital aged care facility.

We also hold “pamper days” for both female and male elders located at NADS to make them feel extra special. We match our activities to the different seasons to ensure the elders receive the best experience on their activities, without being impacted by the heat and humidity.

We ensure our elders do not miss out on community celebrations by attending events such as ANZAC Day, Foundation Day, NAIDOC celebrations as well as Ruchook Cultural Festival. The elders also enjoyed numerous visits to Napranum Early Childhood Centre to share their life experiences with the younger generations.



NAPRANUM EARLY CHILDHOOD CENTRE

The Napranum Early Childhood Centre (NECC), operated by Council, has been operating as a community kindergarten and pre-school for over 50 years and celebrated 50 years at its current location in March 2025.

NECC is affiliated with the Crèche and Kindergarten Association of Queensland (C&K), indicating that NECC has reached prescribed high standards in relation to buildings and facilities, safety, employee qualifications and delivery of educational service.

NECC operates five units, with 43 children currently enrolled:

- Yarr A and B: 6 months – 3 years (large waiting list)
- Alandhak: 3 years – 4 years
- Thunggan: approved Kindergarten program

Events and activities celebrated throughout the year include Easter, Mother's Day, Mabo Day, March for DV awareness, Ruchook, Under 8's Day, Christmas Party/End of Year, NAIDOC, Aboriginal Torres Strait Islander Children's Day, Graduation, and transition for kindergarten children to schools in Weipa or Kluthuthu Christian College in Napranum.

The major event for the year was the 50-year Celebration of Preschool. Elders and community stakeholders attended the centre and enjoyed a meal together and celebrated shared memories new and old. Community was invited into the centre to see how it has changed over the years and view a timeline of photos down the centre hallway, as well as the Honor Board of all the past educators to be recognised in building NECC into what it is today.

Just prior to the June/July school holidays, the Centre was approved to operate as a long day care centre. This accreditation was the culmination of over two years effort by Centre and Council employees. Operating as a long day care centre will bring many benefits to the Napranum community including allowing NECC to provide services between 7:30am-5:00pm five days a week and offer greater employment opportunities for local community members.

FUNDING

Support for the service is via funding from the Department of Education, C&K, and Community Childcare Fund-Restricted (CCCFR) funding. Funding from CCCFR has been used to establish a long day-care centre to better service our community's needs and carry out some much-needed renovations, many of which are now completed. The preschool roof was replaced in the June/July school holidays, and a major bathroom renovation was completed over the Christmas holidays.



NECC has been included in the Kindy Uplift Pilot program since April 2022 and during the year we had training with the Kindy Portal to learn about children's social and emotional regulation, trauma, as well as Critical Reflection training. The team has also been working on our cultural integration strategy and developing a Reconciliation Action Plan. We also had visits from Autism Queensland to work on behavioural management strategies for children with additional needs. Connecting the Dots provided training in Aboriginal and Torres Strait Islander histories.

STAFFING

Quality education and care is provided by NECC employees with initiatives continuing throughout the year to develop strong partnerships with families, support services, and community, with a focus on the education and wellbeing of families and children. Our employee pool is also growing to cater for the move to a long day care centre and we always welcome and encourage community members who are interested in a career in childcare to approach us.

Educators at NECC continue to improve on their skills, with one employee working towards their Bachelor of Early Childhood and Primary Education, five employees are working towards their Certificate III in Early Childhood Education and Care, and two will shortly commence their Diplomas in Early Childhood Education and Care.

COMMUNITY

NECC is continuing to grow our partnerships with other community organisations including but not limited to the following:

- Apunipima have worked with NECC in many ways, including ear and eye checks, dental visits, and healthy eating sessions with the employees and children
- Weipa dentist has worked with NECC to provide free dental checks to all attending children
- PaL continues to service NECC children weekly during school terms, and works with NECC on events
- Rio Tinto's Land and Rehab team have started working with NECC in order to increase our edible and bush tucker gardens
- Remondis and NECC have established a partnership and are working towards sustainable practices and have also donated seeds to our edible garden project
- PCYC visits every week to participate in activities with the preschool aged children



DV awareness march



Ruchook



Connecting the Dots training



A Community Liaison role has been created, and alongside the newly funded Early Childhood Coordinator position, plays a vital part in strengthening connections between the centre and the wider community. These roles support relationship-building with families, local organisations, and service providers, helping to increase awareness of the centre and improve access to early childhood education. By working together, they assist with enrolments, support smoother transitions for children into early learning, and ensure families feel informed, welcomed, and supported from the start.



COMMUNITY AND CULTURAL ECONOMIC DEVELOPMENT

EVENTS

During the 2024-2025 financial year Council held various events including:

- 2024 Ruchook Festival
- DOGIT Day
- Napranum Community Christmas Party
- International Women's Day
- ANZAC Day
- Napranum Foundation Day

Council's events could not take place without the support from the Events Committee, Napranum Community, and our regular local grant sponsors WCCCA, Rio Tinto and Ely Trust. The stakeholders in Napranum and in the region have again provided their ongoing support, and Council thanks you all.

The 2024 Ruchook Festival at the Cultural Grounds once again came alive with a cultural experience sharing dancing, music and performers from throughout the Cape communities and Far North Queensland. Dance groups included the Napranum Traditional Algnith dancers and visiting groups from Seisia, Bamaga and Lockhart River. The food stalls were full and kept everyone happy. The performers this year included Normey Jay, DJ Will, Pacific Nights and Royston Sagigi-Baira. This year was described as one of the best and we look forward to bringing another exciting Ruchook Festival in 2026. We hope to have an exciting list of performers and dancers that will entertain the community and visitors to the event.



INDIGENOUS KNOWLEDGE CENTRE

Council provides a safe and culturally appropriate knowledge Centre for community to access reading and learning materials, yarning spaces, and for conducting research. The service is supported with funding by State Libraries Queensland (SLQ). Funding is provided towards wage subsidy, books, First Five program, and the Digital Inclusion program.

The Digital Inclusion program provides community members access to face-to-face training in a range of digital technologies. This year we did Digital Broadcasting and Digital Art and we are planning a full year of training for 2025-2026. This program will bring some training options for community including digital storytelling; capturing culture; language recording; live streaming and digital broadcasting; digital fashion; digital arts; and drone essentials. Notice will be given to the community when the training becomes available.

The Indigenous Knowledge Centre (IKC) has computers that are available for use by the community. We were donated 10 new laptops from the Indigital group that were working with the Elders and PCYC. We will be making improvements to the IKC so that the space has better appeal and more room for activities. So don't forget to come and say hello and check out the IKC.

DISASTER MANAGEMENT

The Napranum Local Disaster Management Group met over the last year and received training about being prepared for the storm and cyclone season and how to manage after a weather event, with a focus on restoring supply. Council provided skip bins for a community clean-up and had planned to participate in 'Clean Up Australia' day. However, the weather did not allow participation.

Throughout the next financial year, we will hold promotional days for the 'Get Ready' campaign and Council will once again provide skip bins to have a clean up. We will include providing the 'Clean Up Australia' bags and gloves for community members to participate. If you see the 'Get Ready' marquee around the community, come and say hello to the staff.

In accordance with the community's expectations of local government in relation to community safety and sustainability, Council is committed to:

- Working within the provisions of the State Disaster Management Strategic Policy Framework, which focuses on a comprehensive, all hazards approach with all levels of government working in partnership to reduce the effects of disasters
- Protecting health, safety and quality of life
- Protecting our environment
- Recognising and valuing the benefits of partnership and collaboration across all levels of government, community and industry, in all aspects of disaster management
- Respecting the diversity of the Napranum Community
- Ensuring accountability and transparency of disaster management in the Napranum Shire





COMMUNITY MEN'S & WOMEN'S PROGRAMS

This year saw the Men's and Women's programs deliver a range of activities that spread across culture, physical & health, domestic violence, legal services, RFDS Mental Health services, Child Health, Maternal Health, health promotions and Queensland Police Services. The Men's program was instrumental across several community activities and events by providing tool making workshops and spear-making.

Council is supportive to find a suitable location for the Men's and Women's programs so it can help to:

- Improve community spirit
- Increased confidence in men and women and inspire a sense of purpose
- Increase participation in all aspects of community life
- Revitalise cultural practices
- Improve men's and women's health and well-being
- By providing regular activities reduce the alcohol related incidents, anti-social behaviour, and incidents of domestic violence and crime

The Council also hosted an International Women's Day event that had an attendance of over 100 women. For the future Women's programs will look to bring information sessions and workshops, social and emotional well-being programs, arts and crafts, and invite local service providers to the centre. New plans for the program look to introduce on-country cultural camps, Elders mentoring for the youth, career exploration and development, training, local leadership and cultural governance.



SCHOOL BUS PROGRAM

The school bus operates Monday to Friday. Eligible students can access the 'school bus' assistance through the School Transport Assistance Scheme. If you have a child that requires school transport, please visit reception in the Council administration building and completed an application form.

Council is always looking for bus drivers and monitors to support the School Bus Program.

COMMUNITY SAFETY PLAN

The Community Safety Plan (CSP) 2022-2023 has been reviewed and updated during the 2024-2025 financial year. An application was submitted by Council for National Justice Reinvestment funding and was successful. This program includes reviewing evidence-based models for Community Alcohol Management plans (AMPs).

Council is proposing to work with the Queensland state government to relax the AMP and address initiatives for delivering programs related to safe alcohol limits, review of the AMP, and implementation of the CSP. Additional initiatives include introduction of community patrols and justice diversion programs to address the increasing rates of crime, alcohol and other drugs, and domestic violence.

COMMUNITY FARM

Council applied for Remote Jobs and Economic Development funding. If the application is successful, this funding will be an important step for the preparation and development of the Farm. The funding will contribute towards seven positions responsible for commencing operations of the Farm. Discussions have been ongoing with consultants, government departments, Regional Development Australia, Drought Hub and Cape York Natural Resource Management. Rio Tinto and the Western Cape Communities Trust have also held discussions with Council to determine how they can support Napranum and contribute to the re-establishment of the Farm.

During the 2024 – 2025 financial year, employees visited Doomadgee community aquaponic farm, participated in aquaponics training provided by Practical Aquaponics, and attended conferences advocating for funding for the Farm. The Farm will be a key source of employment, training, economic development and food security. Council envisages that the Napranum Farm could be the major produce distribution hub for the Western Cape Region in the future.

CORPORATE SERVICES



The Corporate Services department provides a range of services to support the efficient and timely functioning of the whole of Council's operations.

These services cover a broad spectrum of areas including, but not limited to, the management of payroll, budgeting, cash management, accounts preparation, long-term forecasting, accounts payables, accounts receivables, grant identification and acquittal, operation of the Napranum Post Office, customer services including Council's reception and front office, risk, governance, purchasing and stores, as well as information technology.

Highlighting key functions within Corporate Services:

FINANCE

The year ended 30 June 2025 has been one of stabilisation within the Finance team with a number of senior people leaving in the prior year and others joining the team. The new team has worked tirelessly to improve internal processes and procedures to improve the understandability, timeliness and accuracy of financial information presented to Council, to provide a reliable basis for decision making,

The financial frameworks that have been developed will be further strengthened in the year ahead with a focus on procurement, based on the findings of an internal audit review undertaken during the year, and implementing robust month-end closing processes.

A major highlight during the year has been the successes achieved working collaboratively with Council's Building and Infrastructure department to improve the timeliness and accuracy of billing and collections relating to Council's upgrade and maintenance work with one of Council's key

funding partners (QBuild). The improvements introduced have also benefited our sub-contractors through improved workflows and settlement of their invoices.

The Queensland Audit Office issued an unmodified audit opinion on Napranum Aboriginal Shire Council's Annual Financial Statements. This outcome demonstrates our strong commitment to regulatory compliance and accurate reporting of financial performance.

Whilst an unmodified audit opinion is a positive outcome, the Finance team will continue to improve internal controls and reporting of financial performance to provide Council with robust, reliable and timely information to inform their decision-making processes.

INFORMATION TECHNOLOGY

Council has continued to invest in its information technology software and hardware systems throughout the year, with a key focus on ensuring accessibility to Council services at all times utilising cloud-based technologies and high-speed internet access. We continue to introduce fail-safe systems in case our primary systems fail especially in severe weather. This has primarily been achieved by the introduction of Starlink to the administration building.

WAREHOUSE

Despite the departure of our senior stores officer, our stores teams continued to provide high quality warehouse services to the remainder of Council and significant improvements have been achieved in stock accountability and movement.

FLEET MANAGEMENT

Council maintains a relatively new vehicle fleet to reduce maintenance costs and ensure reliability of our fleet.

Given the age of our fleet, Council's focus during the year has been maintenance of the current fleet with limited additions. Council has utilised two local mechanics to provide servicing

of our fleet of vehicles in advance of re-activating Council's mechanic's workshop which will provide on-site services to Council's fleet as well as potentially providing easily accessible services to the Napranum Community.

Unfortunately, a number of vehicles have been damaged during the year as a result of break-ins at our depot. This damage has resulted in the vehicles being off the road for an extended period as well as requiring significant funding to repair, which could have been used elsewhere in the Napranum Community.

In the 2024-2025 financial year, Council purchased two new Toro zero turn lawnmowers to replace existing equipment within our Parks & Gardens team. Council intends to invest in a number of vehicles across Council in the year ahead to continue to maintain service levels across the Napranum Community.

GOVERNANCE

Our dedicated Governance Officer continues to improve the governance and risk management environment within Council, introducing an on ongoing program to review and improve Council's policies and procedures in line with the current regulatory environment and community expectations.

GRANTS ADMINISTRATION

Our grants team continue to deliver exceptional outcomes for the Napranum community, across a wide range of funding programs including, but not limited to:

- Indigenous Councils Critical Infrastructure Program
- Works for Queensland
- Interim Remote Capital Program
- Local Roads and Community Infrastructure Program
- Disaster Recovery Funding
- Community Development Fund
- ATSI Transport Infrastructure Development Scheme



ENVIRONMENT AND SUSTAINABILITY

ANIMAL MANAGEMENT

Over the past 12 months the Animal Management team continued to work with community. The team worked with Queensland Public Health to conduct a community animal health census, distribute anti-parasitics, detect and record animal health abnormalities, and report biosecurity concerns. The animal census was undertaken in June 2025 and the population of dogs has remained stable with an approximate number of 312 dogs identified. Birth control implants were administered for certain dogs as we are yet to secure a vet to visit our community on a regular basis. We continue to treat community dogs for worms and parasites.

Parvo virus was identified in Napranum in the past year. The team has been carrying out a public information campaign going from door to door advising residents of what symptoms are for this disease and emphasising the need to report to our Animal Health Worker if they suspect they have a dog which may be suffering from the virus.

A number of visits were made to neighbouring community, Aurukun, to support them with their Animal Management program.

VISITING VETERINARY PROGRAM

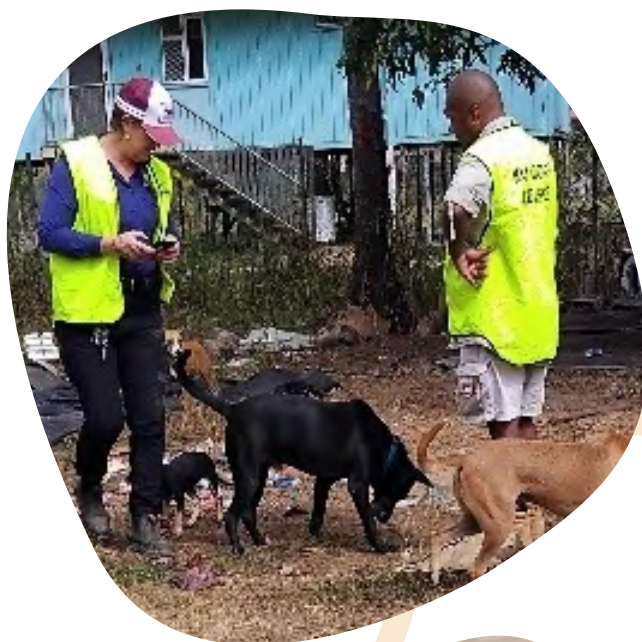
This program was not initiated during the 2024-2025 year. Once Council's Animal Management Facility is completed in 2025, we will be able to offer services through the visiting Veterinary Program and also provide emergency care for pets of Napranum residents. In the meantime, Council continues to use Weipa Tableland Veterinary Services for urgent matters including de-sexing dogs and cats, and euthanasia treatments.

PEST MANAGEMENT SERVICES

Along with the Environmental Health Worker (EHW), the Animal Management Worker (AMW) is now delivering pest control services to the community. They are both able to assist with rodent control and treatments for ticks and fleas, and are gaining experience in termite eradication work. This is aligned with Council's commitment to work towards a healthier community.

NEW LEGISLATION INTRODUCED

New dangerous dog legislation commenced during 2024. This legislation now determines what is a dangerous dog and how animal management workers continue to keep their communities safe through managing animals in an appropriate manner. Council continues to work hard to ensure our residents are safe.



ENVIRONMENTAL HEALTH

REMOVAL OF UNWANTED AND ABANDONED CARS FROM COMMUNITY

Council continued to remove abandoned and unwanted vehicles from the Napranum Community throughout the year. Abandoned vehicles in the community are an environmental, and health and safety risk, and the removal work included all open areas of the community and residential housing. This will continue throughout the next 12 months with a more structured approach planned for quarter four of 2025.



PEST MANAGEMENT SERVICES

The EHW is delivering this service within the community along with the AMW, to improve the health and wellbeing of community members.

FOOD INSPECTION

Food inspections continued to be carried out. Inspections were randomly conducted at food handling businesses in the community, with reports issued to businesses where necessary, for further actions.



WATER INSPECTIONS

The EHW conducts random inspections whilst the water operator performs water sampling and analysis. The EHW also verifies the data collected by the water operator. Council's Essential Services team managed all aspects of water and sewage treatment, sanitation, and testing regimes over the reporting period.



ILLEGAL DUMPING

In the absence of a Local Laws Officer, the Essential Services Officer continues to take on the additional task of monitoring our community and the surroundings for illegal dumping sites, and reporting these to the authorities. This is an important task and keeps Country clean and free of rubbish. There was an increased number of incidents of animal offal being dumped within Council's town boundaries during this reporting period. Council will be taking more assertive action to manage this and has issued warnings to identified offenders. This will continue in the next 12 months.



NANUM WUNGTHIM LAND AND SEA RANGERS

The Land and Sea Rangers have begun the implementation of their seven-year strategic plan in consultation with Traditional Owners, Council and the community. This includes the development of new management plans for fire, weeds, feral animals and turtles. A consultant was engaged to assist in the development of the new management plans. This work is now finalised and in the process of being implemented.



NEST TO OCEAN PROGRAM

In 2025, the Nanum Wungthim Land and Sea Rangers continued the turtle monitoring program at Pennefather Beach as a key aspect of the Nest to Ocean program. Part of the program is feral animal management campaigns which included: aerial shooting, trapping, and thermal shooting that resulted in a significant reduction in wild dogs and feral pigs that normally predate the sea turtle nests. We have completed one aerial shoot this year with another planned for later in 2025. To date over 150 feral pigs have been eradicated during the campaigns.

INVASIVE PLANT AND ANIMAL BIO-SECURITY PROGRAM

The Land and Sea Rangers continued their close relationship with the Australian Quarantine and Inspection Service (AQIS) and the Department of Agriculture, Fisheries & Forestry (DAFF) providing a number of community activities, including: Mosquito Pilot Vector, companion animal health, feral animal health, marine debris surveys and invasive plant host surveys. The team have completed an impressive 83.2% of planned works for the 2024-2025 year and will continue to deliver this necessary work to keep our lands and waterways clean and safe from pests.



CULTURAL HERITAGE SITE INSPECTION AND MAPPING

The Land and Sea Rangers liaised with Traditional Owners and have prepared a cultural heritage sign to be unveiled to notify the public of a culturally sensitive area located at Duyfken Point. Unfortunately, due to a late wet season and Sorry Business, we have not been able to arrange for the ceremony to take place. It is hoped that this will be completed in quarter four of 2025.

Red Beach and Bouchat cultural heritage sites continue to have maintenance programs conducted over the reporting period.



TRAINING

In 2024, the Nanum Wunghim Land and Sea Rangers completed various forms of training to enhance their abilities to continue to look after Country as experienced Rangers. Their skills are continuously being developed through ongoing support from Seymour Out Bush. The training included: Coxswains, Authorised Persons, Biosecurity Monitoring, Crocodile Trapping & Tagging, Drones, Fire & Weed Management, Animal Management, 4WD, and Certificate in Conservation and Land Management. Training is an ongoing aspect with the Rangers and will continue in the next year.



WATER AND WASTE WATER

The Essential Services team is responsible for the management of the potable water supply, sewerage system, Napranum Splashpark and the general upkeep and maintenance of community parks and open spaces, ensuring that all services are in line with current standards and community expectations.

WATER

Council supplies quality water to the community from two bores wells. The water is treated for pH adjustment and sanitation via the water treatment plant, to provide a continuous supply of potable water to the community. Council is proactive in upskilling the operators to take advantage of latest developments. The Water and Waste Water team have increased to support the effective delivery of services to the Community and the water operators have undergone training through the Queensland Public Health WASH program in 2024. All are certified to safely perform maintenance, testing and analysis of water and waste water operations at the Napranum Water Treatment Plant. Water is sampled daily at six discrete outlets, and audited by The Cairns Regional Council, a NATA credited laboratory.

The 2025 Indigenous Local Government Drinking Water Symposium was held in Weipa – hosted by Queensland Tropic Health Services and Water Industry Operations Association of Australia (WIOA). The symposium was attended by over 70 persons coming from Indigenous Councils across Queensland, industry leaders such as Qld Water Directorate, Water Services Association of Australia (WSAA) IXOM, and the Weipa Town Authority. The highlight of the event was the Best Tasting Tap Water Competition. This competition is judged for best taste, smell and clarity and is a highly competitive competition with samples coming from all areas of the state. Napranum Aboriginal Shire Council was voted Best Tasting Water in Far North Queensland and will now compete at the state competition to be held in October of 2025. Well done to the team and we wish them well in the competition later this year.



WATER UPGRADE WORKS

A number of upgrades were completed in 2025. Bores 1 and 2 have now been upgraded to improve water supply to the town. We have also upgraded the safety system in our chlorine gas plant including: carbon filters to ensure gas cannot contaminate the surrounding areas, levelling of floors to improve storage of chemical used in the disinfection process, improved safety alarm systems and shut down valves which will reduce the possibility of gas leaks. These improvements all lead to better quality water that is produced in a much safer way for the community.

SEWERAGE

Council has an effective sewage collection system and a primary treatment system in the form of evaporative lagoons. These lagoons are closely monitored and maintained to provide a healthy environment for all community members.

The Essential Services team maintains three pump stations and a primary treatment facility comprising three evaporative treatment lagoons and outfall. Further upgrades were carried out to our sewage pump stations with new switchboards being installed and connected to our SCADA monitoring system. Monitoring systems have been upgraded to reduce response times for sewage plant issues, and ensure there is a reduced impact on the community.

Additional maintenance works are planned to remove excess sludge from Council's current lagoons. This work will commence once a suitable service provider is identified to complete the project.

SPLASH PARK

The Essential Services team maintain the splash park located on the foreshore. Along with routine checks, the park is cleaned and the water quality tested every day to ensure the water used for recreation purposes meets the appropriate standard. The park has been running efficiently since repairs were carried out in 2024, when the park was closed due to vandalism. New play equipment was added to the park this year. Each item within the park is designed to develop motor skills and the hand/eye co-ordination of young children in a fun environment.

The park is popular, and we have visitors to the community to use the facility. We look forward to continuing to provide this service to the community.



PARKS AND GARDENS

The Parks and Gardens team are engaged in the operational maintenance of Council's open space and natural areas. During the wet season, the team focused on clearing drains, removing blockages, cutting fallen trees and lawn mowing. During the dry season, the team focus was on clearing rubbish, watering lawns around the community and foreshore area, and preparations for the wet season by cutting low hanging trees.

Early in 2025 the Parks and Gardens team took delivery of two new Toro Zero Turn Ride-on Mowers. This has allowed the team to improve the maintenance of parks and nature strips in the community. The team have also worked hard to improve the foreshore areas to make it safer to walk the footpath and also spend time on the beach areas towards Cottage Point. We will continue to work on improving public areas for community in the next 12 months.



STATUTORY REPORTING REQUIREMENTS

COUNCILLORS

Section 186(1)(a)-(b) of the Local Government Regulation 2012 (LGR) provides that the annual report must contain particulars of councillor remuneration and other expenses for the year ended 30 June 2025 and are as follows:

COUNCILLOR REMUNERATION AND EXPENSES

1 July 2024 – 30 June 2025

Position	Name	Councillor Remuneration	Superannuation	Travel and Conference Expenses
Mayor	Roy Chevathen	119,322.39	Nil	15,487.23
Councillor	Robert Wigness	68,839.23	Nil	4,561.45
Councillor	Egito Mairu	60,559.65	3,566.24	1,581.25
Councillor	Ernest Madua	59,959.65	Nil	6,599.54
Councillor	Margie Adidi	59,659.65	Nil	5,337.78
TOTAL		368,340.57	3,566.24	33,567.25

COUNCILLOR FACILITIES

Mayor

- Separate office accommodation with secretarial and executive assistant support, and motor vehicle/transport for business and personal use as required.

Councillors

- Office accommodation and secretarial/administrative support in accordance with the established staff structure.

Additional Support for Councillors

- Councillors are provided with access to a facsimile, scanner, printer, photocopier and a paper shredder for business use.
- Council provides each Councillor the necessary stationery and letterhead, including postage costs, for undertaking duties directly associated with their position.
- Councillors are provided with fully maintained and serviced meeting/committee rooms, kitchen amenities and ablution facilities.
- Each councillor has the option to be provided with an electronic tablet device or laptop and mobile phone. Each device will be provided with appropriate software to enable councillors to perform their role.

CONDUCT AND PERFORMANCE OF COUNCILLORS

To ensure appropriate standards of conduct and performance are maintained by councillors, the *Local Government Act 2009* (LGA) outlines the roles, responsibilities and obligations required. Additionally, Council has a number of policies to support the behaviours expected of its elected representatives.

Details	Result
Orders made under section 150I(2) of the LGA	NIL
Orders made under section 150IA(2)(b) of the LGA	NIL
Orders made under section 150AH of the LGA	NIL
Decisions, orders and recommendations made under section 150AR(1) of the LGA	NIL
Name of each Councillor for whom a decision, order or recommendation was made under section 150I(2), 150IA(2)(b), 150AH or 150AR(1) of the LGA	N/A
A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each councillor that was made under section 150I(2), 150IA(2)(b), 150AH or 150AR(1) of the LGA	N/A
A summary of the decision, order or recommendation made for each councillor that was made under section 150I(2), 150IA(2)(b), 150AH or 150AR(1) of the LGA	N/A
Complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government entities for the local government	NIL
Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	NIL
Notices given under section 150R(2) of the LGA	NIL
Notices given under section 150S(2)(a) of the LGA	NIL
Occasions information was given under section 150AF(3)(a) of the LGA	NIL
Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor	NIL
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the LGA about whether a councillor engaged in misconduct or inappropriate conduct	NIL
The total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year	NIL
For suspected conduct breaches the subject of a referral notice mentioned above:	
- the total number of suspected conduct breaches; and - the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA	N/A
The number of decisions made by the local government under section 150AG(1) of the LGA during the financial year	NIL
The number of matters not decided by the end of the financial year under section 150AG(1) of the LGA	NIL
The average time taken by the local government in making a decision under section 150AG(1) of the LGA	N/A

STATUTORY REPORTING REQUIREMENTS

COUNCIL MEETINGS ATTENDED

Section 186(1)(c) of the LGR provides that the annual report must contain the number of meeting attendances for each councillor. During the 2024-2025 financial year, 12 ordinary Council meetings and three special Council meetings were held and attended as follows:

Register of Attendance at Council meetings: June 2024 – July 2025				
Position	Name	Number of Ordinary Council meetings attended	Number of Special Council meetings attended	Total number of meetings attended
Mayor	Roy Chevathen	10	3	13
Deputy Mayor	Robert Wigness	9	3	12
Councillor	Egito Mairu	9	1	10
Councillor	Ernest Madua	12	2	14
Councillor	Margie Adidi	11	3	14

ADMINISTRATIVE ACTION COMPLAINTS

Council is committed to the principles of natural justice and fairness in all administrative complaint dealings. Council intends to provide a level of customer service that does not attract complaints, but acknowledges the right of persons to provide feedback, both positive and negative, on its services and/or to lodge a complaint about a decision or other action it takes. Councils Administrative Action Complaints Policy and Procedure is available on Councils website napranum.qld.gov.au.

Council commits to providing adequate resources and trained officers to deal with complaints and to record and analyse complaints data. This enables Council to respond to complaints accurately and in a timely manner to ensure outcomes are achieved and delivered.

Administrative Action Complaints recorded in accordance with section 187(2)(a)-(b) of the LGR	
administrative action complaints made to the local government	NIL
administrative action complaints resolved by the local government under the complaint's management process	N/A
administrative action complaints not resolved by the local government under the complaint's management process	NIL
the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year	NIL

During the 2023-2024 financial year, Council conducted a review of its Administrative Action Complaints Policy, including the Complaints Management Process. The updated policy was adopted 27 May 2024 to provide Council with an effective and transparent process for managing and resolving administrative action complaints.

EXPENSES REIMBURSEMENT POLICY

During the 2023-2024 financial year, Council reviewed the Expenses Reimbursement Policy. A copy of the Expenses Reimbursement Policy is available on the Council's website, napranum.qld.gov.au, and in accordance with sections 185(a) and 250(1) of the LGR, a copy of the resolution is below:

13.4 Expenses Reimbursement Policy

That Council adopt the attached Expenses Reimbursement Policy.

Resolution: 10/120324

Moved: Mayor Janita Motton

Seconded: Cr. Egito Mairu

Carried – Vote: 4/4

NON-CURRENT PHYSICAL ASSET RECOGNITION THRESHOLD

Note 13 of Council's Financial Statements provides for the recognition and measurement of property, plant and equipment and an excerpt is below:

Napranum Aboriginal Shire Council **Notes to the Financial Statements** For the year ended 30 June 2025

13 Property, plant and equipment (continued)

(a) Recognition

Purchases of property plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network; for example components of water and sewerage assets.

(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.

The classes of property, plant and equipment recognised by Council are:

- Social houses
- Council buildings
- Plant and equipment
- Road, drainage and bridge network
- Water
- Sewerage
- IT & communications
- Work in progress

STATUTORY REPORTING REQUIREMENTS

IMPLEMENTING THE CORPORATE PLAN

Council has adopted a Corporate Plan for 2022-2027 that sets the direction for us all to work together to deliver positive lasting outcomes that will strengthen the quality of life for all residents and ensure Napranum is a safe, sustainable, and culturally vibrant community for today, and for future generations.

The Corporate Plan outlines six priorities for 2022-2027:



Cultural Wellbeing



Healthy, Safe & Resilient Community



Land & Environment



Young People



Economic Development



Governance & Leadership

The priorities and strategies outlined in the Corporate Plan are aligned in annual Operational Plans and continue to be successfully implemented.

IMPLEMENTING THE OPERATIONAL PLAN

Council continues to align the Operational Plan with realistic and achievable goals that link to the Corporate Plan, budgets, and community service requirements.

Significant achievements during the 2024-2025 financial year include:

- Post Office construction (open early July 2025)
- Three community meetings held for direct consultation with community
- Internal and external audits completed
- Annual budget prepared and adopted on time
- Community events program delivered including: Foundation Day, DOGIT Day, NAIDOC week and the Community Christmas event
- Aged care services provided in compliance with service contracts
- Public Health program deliverables including: removal of abandoned cars, pest management and food inspections
- Women's Centre program delivery
- Accreditation for long day care at the Napranum Early Childhood Centre achieved including substantial capital upgrade works
- Animal census completed
- Fire breaks installed within the community
- Ranger on Country works including: maintenance of outstations, Pennefather Beach clean-up, Bouchat camp with students and Traditional Owners, and turtle and crocodile monitoring
- Sewer Pump station refurbishment and water main extensions
- Kerb and channel, and drainage upgrade for the Wa-Tyne/Oonigan Street intersection
- Construction of six (6) new social houses commenced and well advanced, ahead of completion schedule

- Various council policies reviewed and updated throughout the year including the Drug and Alcohol Policy and Procedure, Procurement Policy and Smoke-Free Workplace Policy
- Upgrades to staff accommodation including improved laundry facilities and major repairs to a number of staff cabins
- Funding security and staff employed to support Community Safety Initiatives
- Capital works commenced to renovate the old tavern to convert it into a men's hub

OVERSEAS TRAVEL

Section 188(1) of the LGR provides that the Annual report must contain information about any overseas travel made by a Councillor or local government employee in an official capacity during the financial year.

There was no overseas travel during the 2024-2025 financial year.

EXPENDITURE ON GRANTS TO COMMUNITY ORGANISATIONS

Section 189(1) of the LGR provides that the Annual report must contain a summary of expenditure on grants to community organisations.

There was no expenditure on grants to community organisations during the 2024-2025 financial year.

STATUTORY REPORTING REQUIREMENTS

DONATIONS AND CONTRIBUTIONS TO COMMUNITY GROUPS

Council provided sponsorship to support the Cape Sisters Women's Rugby League team to the value of \$3,500 during the 2024-2025 financial year.

The following is a copy of the resolution:

12.4 Cape Sisters Rugby League – sponsorship request

That Council provide sponsorship to support Cape Sisters Women's Rugby League team, to compete at the Women's All-Star Carnival in Cairns 2025 to the value of \$3500.

Resolution: 27052506

Moved: Cr. Margie Adidi

Seconded: Cr. Ernest Madua Jr

Council provided in-kind sponsorship to the St Barnabas Uniting Church Youth Group to host the Napranum for Christ Crusade.

The following is a copy of the resolution:

12.5 St Barnabas Uniting Church – Napranum for Christ Crusade

That Council provide in-kind sponsorship to the St Barnabas Uniting Church Youth Group to host the Napranum for Christ Crusade from 26th – 29th June 2025.

Resolution: 27052507

Moved: Cr. Ernest Madua Jr

Seconded: Cr. Margie Adidi

Carried – Vote: 4/4

Council provided sponsorship to the St Barnabas Uniting Church Youth Group to attend the Easter Madness Outreach event in Brisbane, to the value of \$2,000 during the 2024-2025 year.

The following is a copy of the resolution:

That Council provide sponsorship to the St Barnabas Uniting Church Youth Group to attend the Easter Madness Outreach event in Brisbane to the value of \$2000.

Resolution: 25032025-09

Moved: Cr. Ernest Madua Jr

Seconded: Cr. Robert Wigness

Carried – Vote: 3/3

LOCAL GOVERNMENT DISCRETIONARY FUNDS

Section 189(2) of the LGR provides that the Annual report must contain particulars about discretionary funds.

Council did not have any budgeted or allocated amounts for discretionary funds during the 2024-2025 financial year.

SPECIAL RATES OR CHARGES

Pursuant to section 190(1)(d) of the LGR, Council did not enter into any agreements with any other local government entities to conduct joint government activities or levy any special rates or charges during the 2024-2025 financial year.

Pursuant to section 190(1)(g) of the LGR, Council did not grant any concessional rates or charges during the 2024-2025 financial year.

BENEFICIAL ENTERPRISES

Pursuant to section 41 of the LGA, Council did not conduct any beneficial enterprises during the 2024-2025 financial year.

BUSINESS ACTIVITIES AND COMPETITIVE NEUTRALITY

Pursuant to section 45(a)-(d) of the LGA, Council conducted the following business activities during the 2024-2025 financial year:

- Water and Waste Water Services
- Aged and Disability Services
- Child Care and Kindergarten/Pre-school
- Building and Housing Maintenance and Upgrades
- Parks and Gardens maintenance
- Indigenous Knowledge Centre Services

Council did not conduct any significant business activities during the 2024-2025 financial year.

REGISTERS

Council is required to include a list of registers in accordance with section 190(1)(f) of the LGR. During the 2024-2025 financial year, the following Registers were maintained:

REGISTER	PURPOSE
Councillor's Registers of Interests	To record certain financial and other personal interests of the Councillor
Resolutions Register	To record all resolutions made by Council for Ordinary and Special meetings
Policies Register	To record all policies adopted by Council
Schedule of Fees and Charges	To record fees charges adopted by Council
Procurement Policy	To document the policy and framework for the procurement of goods and services
Asset Register	To record details of all council assets
Register of Delegations	To record the delegations made by Council to the CEO
Register of Financial Delegations	To record levels of financial delegations
Preferred Supplier Register	To provide a register of approved preferred suppliers
Corporate Plan	To document the strategic direction and framework for Council decision making for the period
Operational Plan	To document the key activities set by Council for the period
Complaints Register including Administrative Action Complaints	To record all complaints including any Administrative Action Complaints received by Council
Local Laws Register	To record Council's adopted Local Laws and Subordinate Local Laws
Roads Register	To record the details about Council's roads

STATUTORY REPORTING REQUIREMENTS

INVITATIONS TO CHANGE TENDERS

Section 190(1)(e) of the LGR provides that the Annual report must contain the number of invitations to change tenders under section 228(8) during the year.

There were no invitations to change tenders during the reporting period.

COMPETITIVE NEUTRALITY COMPLAINTS

Section 190(1)(i)-(j) of the LGR provides that the Annual report must contain a summary of investigation notices given in the financial year for competitive neutrality complaints pursuant to section 49 and responses pursuant to section 52(3).

There were no competitive neutrality complaints received during the reporting period and no responses were required under section 52(3).

INTERNAL AUDIT REPORT

Council's Internal Audit function is undertaken by Altius Advisors Chartered Accountants.

The 2022 – 2025 Internal Audit Plan aims to identify and document areas of significant operational risk and develop practical recommendations for improvement.

The major areas of focus for the 2024-2025 financial year were Procurement Processes, Conflict of Interest and Related Parties, and Risk.

SENIOR STAFF REMUNERATION

Section 201 of the LGA provides that the Annual report must state:

- the total of all remuneration packages that are payable for the year to the senior management of the local government; and
- the number of employees in senior management who are being paid each band of remuneration.

Council's organisation structure includes six (6) full-time senior management employees, including the Chief Executive Officer. One position remained vacant for the 2024-2025 financial year.

During the 2024-2025 financial year, Council engaged a contractor for one senior management position for approximately two months whilst recruitment for a permanent employee was finalised.

The total remuneration paid to senior management employees during the 2024-2025 financial year was \$806,820. The total includes any separation payments made to senior management during the period.

Band	No of Employees
\$200,000 – \$300,000	1
\$100,000 – \$200,000	3
0 – \$100,000	2

COMMUNITY FINANCIAL REPORT

COMMUNITY FINANCIAL REPORT

The information provided in the Community Financial Report is designed to allow readers to quickly understand the fundamentals of Council's financial performance and its financial standing. This report has a very important role in making sure that Council is accountable to the community and making community members aware of how well Council uses its resources and safeguards its assets. The financial statements are often difficult to understand for readers that don't have an accounting background. We hope this report will go a long way toward removing the mystery and complexity of these documents.

The financial statements include four key documents:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flow

There is also a series of notes that provide more details and explanations about the key components of these statements.

STATEMENT OF COMPREHENSIVE INCOME

In simple terms, this statement sets out all the money Council has received and deducts all the money Council paid out. The summary below has separated the recurrent revenue and expenses to show Council's net result from operational activities, and for 2024-2025 this is a surplus of \$1,476,292. The inclusion of capital revenue and expenses provides an overall (net) surplus of \$6,970,977.

The Statement of Cash Flows and Statement of Changes in Equity aim to show the impact of either a cash deficit or surplus.

A summarised Statement of Comprehensive Income for the financial year 2024-2025 is provided below along with the previous financial year:

Summary of the Statement of Comprehensive Income	2024-2025	2023-2024
Operating Revenue	23,508,570	16,217,478
Less: Operating Expenses	-22,032,278	-24,411,837
Operating Position	1,476,292	-8,194,359
Plus: Capital Income	5,494,685	6,997,115
Less: Capital Expenses	0	0
Net Result	6,970,977	-1,197,244

The table above shows a net surplus for 2024-2025 compared to a net deficit of \$1,197,244 for 2023-2024. The depreciation expense in 2024-2025 was \$3,436,547 and is a non-cash item.

The overall cash movement for 2024-2025 is reflected in the Statement of Cash Flows.

COMMUNITY FINANCIAL REPORT

REVENUE

Revenue to pay for Council's operational expenses is sourced mainly from government grants, 45%, and income from servicing the QBuild contracts, 21%. Capital grant income funds Council's capital works and includes the natural disaster recovery programs and other approved capital projects.

EXPENDITURE

In the financial statements, expenditure is divided into two types namely:

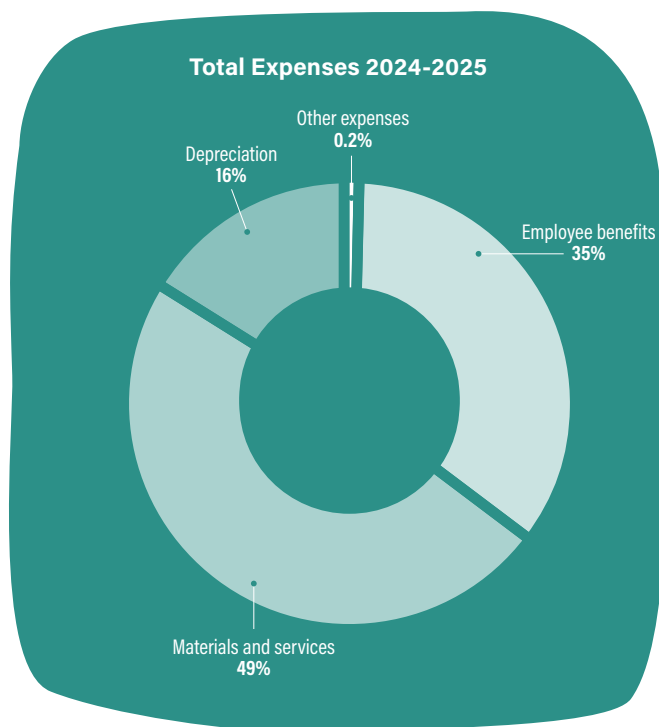
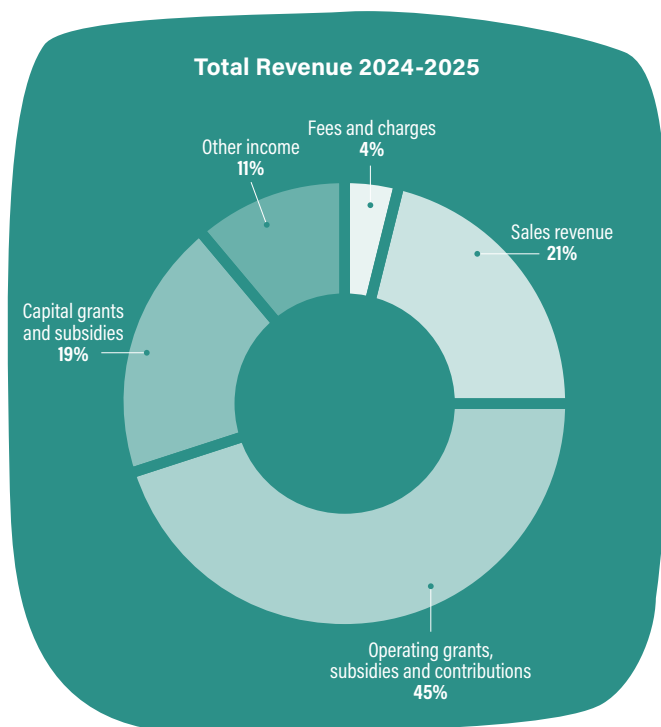
- Recurrent expenditure
- Capital expenditure

Recurrent expenditure is the day to day cost of running the Council and includes all expenditure other than money spent on new assets and repayment of loans.

Capital expenditure generally represents losses on the disposal of assets, and in 2024-2025 there was no expenditure of this type.

The total operating expenses of \$22,032,278 includes \$7,642,228 for employee costs and \$10,906,834 for materials and service costs, which represents the cost of maintaining Council's assets. These include community housing and other buildings, roads, water, sewerage, parks and open spaces, providing services such as child care, aged care, the library and other community and administration services.

Depreciation costs were \$3,436,547 and while this is a non-cash item, it represents a deterioration in the life of Council's assets. Council's budget will include an allowance for the cost of asset maintenance.



STATEMENT OF FINANCIAL POSITION

This statement shows the value of Council's assets and liabilities at a point in time, 30 June 2025. The statement measures what Council owns (assets) and what Council owes (liabilities). The difference between these two components is the net equity of Council and our community, referred to as Community Equity.

Statement of Financial Position	30 June 2025		30 June 2024	
Assets – What Council owns	\$	%	\$	%
Cash and cash equivalents	22,069,674	18	4,239,918	4
Trade and other receivables	1,393,884	1	590,106	1
Inventories	361,973	0	504,823	0
Contract assets	1,189,672	1	2,293,943	2
Other assets	108,590	0	71,201	0
Lease receivable	1,013,861	1	987,610	1
Lease receivable	23,589,708	19	22,255,225	22
Property, plant and equipment	73,998,574	60	71,958,172	70
Total assets	123,725,936		102,900,998	
Less: Liabilities – What council Owes				
Trade and other payables	2,236,879	12	1,384,438	34
Contract liabilities	15,234,097	84	2,106,287	51
Provisions	588,827	3	593,409	14
Provisions	15,659	0	11,858	0
Total liabilities	18,075,462		4,095,992	
Net community Assets – What Council is worth	105,650,474		98,805,006	

COMMUNITY FINANCIAL REPORT

What do we own?

As at 30 June 2025, the gross value (meaning that depreciation is excluded) of Council's Property Plant & Equipment was \$131,741,391, and is summarised below:

Property, Plant & Equipment	2024-2025		2023-2024	
Assets – What Council owns	\$	%	\$	%
Social Houses	5,436,877	4	5,268,291	4
Buildings	70,444,765	53	68,980,994	54
Plant & equipment	5,559,775	4	5,284,680	4
Road drainage and bridge network	29,157,690	22	26,963,846	21
Water infrastructure	12,877,275	10	12,358,229	10
Sewerage infrastructure	8,265,009	6	7,931,870	6
IT and Communications	0	0	183,340	0
Total Property, Plant & Equipment	131,741,391		126,971,250	

What do we owe?

Council's recognised total liabilities, at 30 June 2025, were \$18,075,462 of which \$15,234,097 represents the amount of grant funding that Council has received in advance, to either provide community services or to construct Council assets. The balance of the total are the amounts owing to suppliers and employee entitlements.

Council does not have any borrowings.

STATEMENT OF CHANGES IN EQUITY

This statement shows the equity or the net value of Council's operation, which is commonly referred to as Community Equity and is the difference between total assets and total liabilities. The change in equity reflects the variance in Council's net assets between the start of the financial year (1 July 2024) and the end of the financial year (30 June 2025).

Community Equity comprises the following components:

Description	2025	2024	Movement	Explanation for movement
	\$	\$	\$	
Asset Revaluation Surplus	55,775,413	55,900,922	-125,509	Asset valuation adjustment
Retained Earnings	49,875,061	42,904,084	6,970,977	Net result for 2024-2025
Total Community Equity	105,650,474	98,805,006	6,845,468	

STATEMENT OF CASH FLOWS

This statement measures the inflow and outflow of cash during the reporting period and is categorised into three groups:

- Net cash from operating activities: the normal day to day functions of Council, including revenue from fees & charges, interest on investments, operational grants, payments of wages to employees, and the amounts paid to suppliers and contractors for materials and services.
- Net cash from investing activities: includes revenue from finance leases, capital grants received for the purchase and construction of property, and plant and equipment less the cost of construction of capital works projects.
- Net cash from financing activities: these are payments for finance leases.

Statement of Cash Flows	2024-2025	2023-2024
Description	\$	\$
Cash and Cash Equivalents – Opening Balance	4,239,918	8,204,168
Net cash from operating activities	2,907,672	-4,291,302
Net cash from investing activities	14,922,084	327,052
Net cash from financing activities	0	0
Cash and Cash Equivalents – Closing Balance	22,069,674	4,239,918

Cash held at the end of the 2024-2025 financial year was \$22,069,674, which is represented in note 10 of the Financial Statements.

COMMUNITY FINANCIAL REPORT

MEASURES OF FINANCIAL SUSTAINABILITY

The LGR requires Council to report its results for the financial year in comparison with selected mathematical measurements derived from the financial statements.

Napranum Aboriginal Shire Council

Current year Financial Sustainability Statement – audited ratios

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	4.4 months	N/A	Council's unrestricted cash expense cover ratio falls short of the target, reflecting challenges related to grant funding reliance. This shortfall is primarily driven by contract liabilities associated with capital and recurrent grant-funded projects. Council is actively addressing these risks through strategic financial management initiatives and planning for future developments to strengthen its financial sustainability.
Operating Performance	Operating Surplus Ratio	N/A	6%	-21%	It is challenging for Council to achieve a positive operating surplus ratio with continued reliance on grant funding and limited opportunity to generate own source revenue.
	Operating Cash Ratio	Greater than 0%	21%	-1%	It is challenging for Council to achieve a positive operating cash ratio with continued reliance on grant funding and limited opportunity to generate own source revenue.
Asset Management	Asset Sustainability Ratio	Greater than 90%	105%	52%	Council's asset sustainability ratio for the year is above the recommended level which suggests that Council is spending enough on asset renewal to compensate for the deterioration in its asset base. Average ratio falls below the target due to the prior years where renewal projects were lower.
	Asset Consumption Ratio	Greater than 60%	54%	58%	Council fell slightly below the recommended target for asset consumption, but is in the process of implementing initiatives to improve asset consumption management.

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.

Napranum Aboriginal Shire Council

Current year Financial Sustainability Statement – Contextual Ratios (unaudited)

For the year ended 30 June 2025

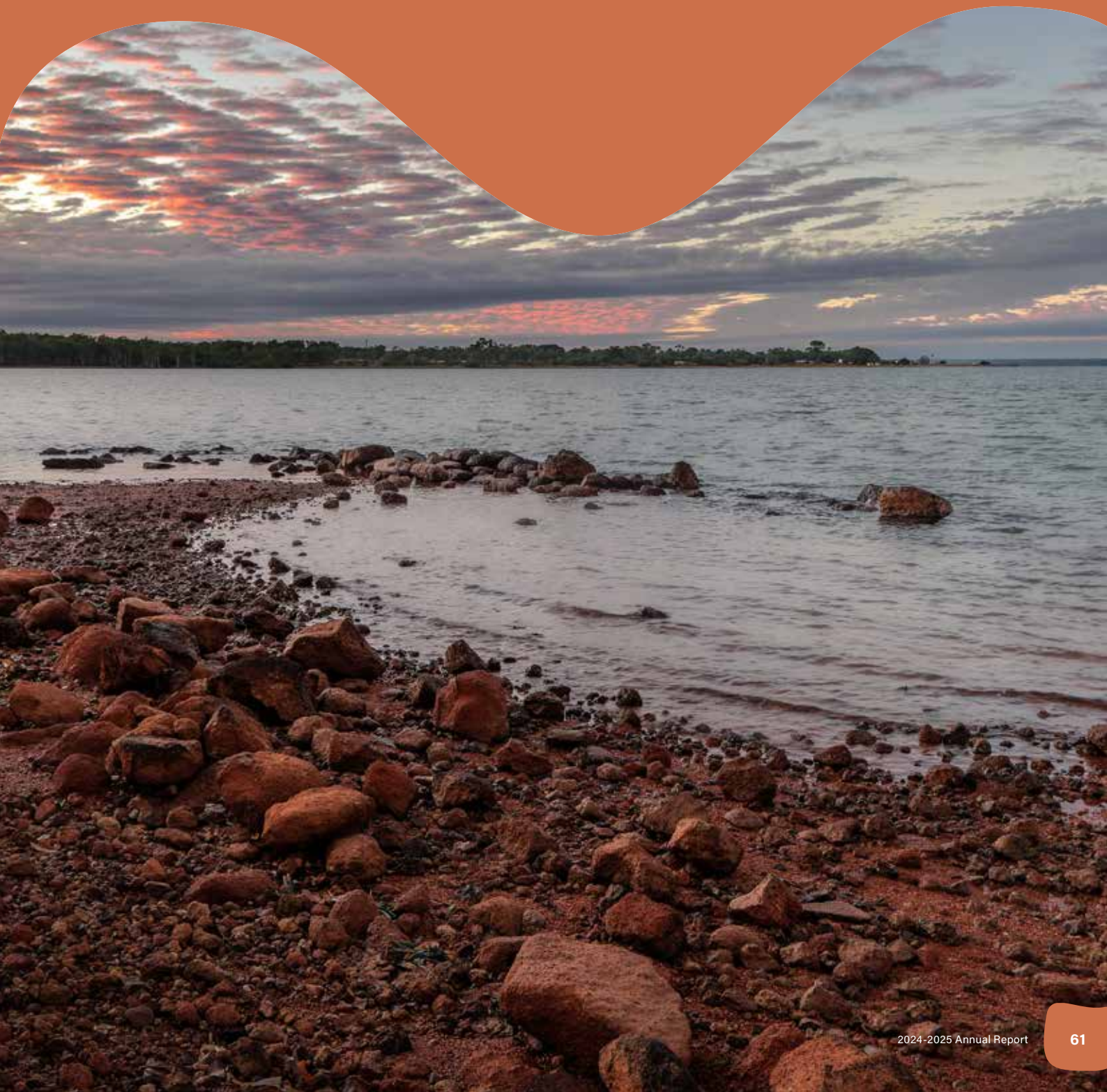
Type	Measure	Target (Tier 8)	Actual Current Year	5-Year Average	Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue*	N/A	5%	3%	Council has maintained minimal council-controlled ratio for the past years due to its limited capacity to generate revenue internally.
	Population Growth*	N/A	0%	-1.41%	N/A

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 three 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.

NAPRANUM ABORIGINAL SHIRE COUNCIL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ABN 46 593 215 992



Napranum Aboriginal Shire Council

Financial Statements

For the year ended 30 June 2025

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Independent Auditor's Report

Current-year Financial Sustainability Statement (audited)

Certificate of Accuracy - Current-year Financial Sustainability Statement

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Long term Financial Sustainability Statement (unaudited)

Certificate of Accuracy - Long term Financial Sustainability Statement

Napranum 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)	1,046,981	763,541
Sales revenue	3(b)	6,105,503	6,996,196
Grants, subsidies, contributions and donations	5(a)	13,011,844	7,271,387
Total recurrent revenue		20,164,328	15,031,124
Rental income	20(b)	434,999	346,131
Interest received	4	449,963	380,039
Other income	4	2,459,280	460,184
Total operating revenue		23,508,570	16,217,478
Capital income			
Grants, subsidies, contributions and donations	5(b)	5,494,685	6,997,115
Total capital income		5,494,685	6,997,115
Total income		29,003,255	23,214,593
Expenses			
Recurrent expenses			
Employee benefits	6	(7,642,228)	(7,514,731)
Materials and services	7	(10,906,834)	(11,315,967)
Finance costs		-	-
Depreciation			
Property, plant and equipment	13	(3,436,547)	(3,857,636)
Other expenses	8	(46,669)	(1,723,504)
		(22,032,278)	(24,411,837)
Capital expenses			
Loss on disposal of non-current assets		-	-
Total expenses		(22,032,278)	(24,411,837)
Net result		6,970,977	(1,197,244)
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	13	(125,509)	(4,396,147)
Total other comprehensive income for the year		(125,509)	(4,396,147)
Total comprehensive income for the year		6,845,468	(5,593,391)

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

Napranum Aboriginal Shire Council
Statement of Financial Position
As at 30 June 2025

	Note	2025 \$	2024 \$
Current assets			
Cash and cash equivalents	9	22,069,674	4,239,918
Trade and other receivables	10	1,393,884	590,106
Inventories	11	361,973	504,823
Contract assets	19(a)	1,189,672	2,293,943
Other assets	12	108,590	71,201
Lease receivable	20(c)	1,013,861	987,610
Total current assets		26,137,653	8,687,601
Non-current assets			
Lease receivable	20(c)	23,589,708	22,255,225
Property, plant and equipment	13	73,998,574	71,958,172
Total non-current assets		97,588,282	94,213,397
Total assets		123,725,936	102,900,998
Current liabilities			
Trade and other payables	15	2,236,879	1,384,438
Contract liabilities	19(b)	15,234,097	2,106,287
Provisions	16	588,827	593,409
Total current liabilities		18,059,803	4,084,134
Non-current liabilities			
Provisions	16	15,659	11,858
Total non-current liabilities		15,659	11,858
Total liabilities		18,075,462	4,095,992
Net community assets		105,650,474	98,805,006
Community equity			
Asset revaluation surplus	17	55,775,413	55,900,922
Retained surplus		49,875,061	42,904,084
Total community equity		105,650,474	98,805,006

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

Napranum 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	55,900,922	42,904,084	98,805,006
Net result	-	6,970,977	6,970,977
Other comprehensive income for the year			
Decrease in asset revaluation surplus	(125,509)	-	(125,509)
Total comprehensive income for the year	(125,509)	6,970,977	6,845,468
Balance as at 30 June 2025	55,775,413	49,875,061	105,650,474
Balance as at 1 July 2023	60,297,069	44,101,328	104,398,397
Net result		(1,197,244)	(1,197,244)
Other comprehensive income for the year			
Increase in asset revaluation surplus	(4,396,147)		(4,396,147)
Total comprehensive income for the year	(4,396,147)	(1,197,244)	(5,593,391)
Balance as at 30 June 2024	55,900,922	42,904,084	98,805,006

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

Napranum 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		8,167,568	8,304,589
Payments to suppliers and employees		(19,008,233)	(20,334,437)
		<u>(10,840,665)</u>	<u>(12,029,848)</u>
Interest received		449,963	380,039
Rental income		434,999	346,131
Recurrent grants and contributions		12,863,375	7,012,376
Net cash inflow / (outflow) from operating activities	22	<u>2,907,672</u>	<u>(4,291,302)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(5,083,439)	(6,649,825)
Finance lease payments received	20(c)	987,611	1,004,416
Capital grants, subsidies, contributions and donations		19,017,912	5,972,462
Net cash inflow / (outflow) from investing activities		<u>14,922,084</u>	<u>327,053</u>
Cash flows from financing activities			
Repayments made on finance leases (principal only)		-	-
Net cash outflow from financing activities		<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalent held		<u>17,829,756</u>	<u>(3,964,250)</u>
Cash and cash equivalents at the beginning of the financial year		4,239,918	8,204,168
Cash and cash equivalents at end of the financial year	9	<u>22,069,674</u>	<u>4,239,918</u>

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

Napranum 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

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

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025 and have been prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

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

1.b Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1. Comparative information is prepared on the same basis as prior year.

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

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024.

The relevant standards for Council were:

- *AASB 101 Presentation of Financial Statements* (amended by AASB 2020-1, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities, other events or conditions and:

- *AASB 13 Fair Value Measurement* (amended by AASB 2022-10)

None of the new standards have had a material impact on Council.

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.

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

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

1 Information about these financial statements (continued)

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 following relevant notes:

Revenue recognition - Notes 3 and 5

Valuation and depreciation of property, plant and equipment - Notes 14 and 15

Valuation of finance leases - Note 21(c)

Provisions - Note 17

Contingent liabilities - Note 22

1.f Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

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

Financial assets

Cash and cash equivalents - Note 10

Receivables - measured at amortised cost - Note 11

Other financial assets (finance leases) - measured at fair value - Note 21(c)

Financial liabilities

Payables - measured at amortised cost - Note 16

Financial assets and financial liabilities are presented separately from each other and offsetting has not been applied.

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 ATO or payable to the ATO is shown as an asset or liability respectively.

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

2 (a) Analysis of results by function

Components of Council functions

The structure of note 2 has been changed to align with Council's organisational structure. This will make the note more relevant to the financial statement users, including Council staff and External Stakeholders.

Council's general ledger has been structured to enable better reporting under the relevant Council Departments. This has enabled figures to be presented by Department.

The activities relating to Council's components are as follows :

Corporate services

The support functions of management of the Council's finance, information technology and administration.

This component covers management of the day to day affairs of the local community, planning and managing the human and financial resources in an efficient manner to maximise community involvement and facilities.

Community services

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

Council provides a range of community services to support quality community life and maximise opportunities for community participation and development. It includes social services, community hall, art and cultural activities, recreation and sport facilities and school buses.

Building and Infrastructure works

The community works program includes maintenance, upgrade and construction in an efficient, effective manner offering local employment and training. It also includes maintenance of roads, water and sewerage infrastructure.

Child and Family Services

Council provides a range of child and family services to support and encourage quality community life and maximise education opportunities for community participation and development.

This component covers Aged Care and Child Care Services.

Environmental services

Providing water, refuse collection and disposal services.

Animal management services.

Environmental management and cultural heritage management.

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

2(b) Analysis of results by function

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

Year ended 30 June 2024

Functions	Gross Program Income					Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital									
			Grants									
	Grants	Other	\$	\$	\$							
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Corporate services	3,237,802	447,429	-	-	3,685,231	(7,313,324)	-	(7,313,324)	(3,628,093)	(3,628,093)	28,144,061	
Community services	2,388,956	814,015	-	-	3,202,971	(4,239,073)	-	(4,239,073)	(1,036,102)	(1,036,102)	21,588,499	
Building works	-	7,341,757	584,040	-	7,925,797	(6,826,004)	-	(6,826,004)	515,754	1,099,793	-	
Environmental services	-	39,251	6,105,536	-	6,144,788	(2,764,425)	-	(2,764,425)	(2,725,174)	3,380,363	2,564,139	
Child and Family Services	-	-	-	-	-	-	-	-	-	-	11,723,329	
Child and family	1,644,628	303,639	307,539	-	2,255,806	(3,269,011)	-	(3,269,011)	(1,320,744)	(1,013,205)	38,880,970	
Total	7,271,387	8,946,091	6,997,115	-	23,214,593	(24,411,837)	-	(24,411,837)	(8,194,359)	(1,197,244)	102,900,998	

New Year ended 30 June 2024

Functions	Gross Program Income					Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital									
	Grants	Other	Grants	Other								
	\$	\$	\$	\$	\$							
Corporate services	3,237,802	478,550	-	-	3,716,352	(7,523,625)	-	(7,523,625)	(3,807,273)	(3,807,273)	28,648,883	
Community services	932,058	26,386	-	-	958,444	(1,793,463)	-	(1,793,463)	(835,019)	(835,019)	1,407,813	
Building & Infrastructure	-	7,381,008	6,689,576	-	14,070,584	(9,590,429)	-	(9,590,429)	(2,209,421)	4,480,155	61,120,972	
Child & Family Services	1,456,899	756,508	-	-	2,213,407	(2,235,309)	-	(2,235,309)	(21,902)	(21,902)	-	
Environmental services	1,644,628	303,639	307,539	-	2,255,806	(3,269,011)	-	(3,269,011)	(1,320,744)	(1,013,205)	11,723,330	
Total	7,271,387	8,946,091	6,997,115	-	23,214,593	(24,411,837)	-	(24,411,837)	(8,194,359)	(1,197,244)	102,900,998	

Year ended 30 June 2025

Functions	Gross Program Income					Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital									
	Other		Grants	Other								
	Grants	Other		Grants	Other							
	\$	\$	\$	\$	\$							
Corporate services	9,635,034	2,822,224		2,942,167	-	15,399,426	(5,398,845)	-	(5,398,846)	7,058,412	10,000,580	25,136,496
Community services	552,884	44,046		-	-	596,930	(1,883,798)	-	(1,883,798)	(1,286,868)	(1,286,868)	-
Building & Infrastructure	-	6,796,332		2,552,518	-	9,348,850	(8,149,442)	-	(8,149,442)	(1,353,110)	1,199,408	86,991,230
Child & Family Services	1,419,615	211,815		-	-	1,631,430	(4,683,408)	-	(4,683,408)	(3,051,979)	(3,051,979)	11,598,212
Environmental services	1,404,310	622,309		-	-	2,026,619	(1,916,785)	-	(1,916,784)	109,835	109,835	-
Total	13,011,843	10,496,726		5,494,686	-	29,003,255	(22,032,278)	-	(22,032,278)	1,476,290	6,970,977	123,725,939

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

3 Revenue

Revenue is recognised at the fair value of the consideration received or receivable as follows:

(a) Fees and charges

Revenue arising from fees and charges is recognised at the point in time 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. There is no material obligation for Council in relation to refunds or returns.

	2025 \$	2024 \$
Building and equipment hire	11,424	17,486
Employment subsidies (non-government)	462,187	232,154
Kindergarten and daycare fees	573,370	513,901
	<u>1,046,981</u>	<u>763,541</u>

(b) Sales revenue

Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance, it is included in other liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions.

Rendering of services

QBuild contract income	6,105,503	6,996,196
	<u>6,105,503</u>	<u>6,996,196</u>

4 Interest and other income

	Note	2025 \$	2024 \$
Interest received		449,963	380,039
Other income		110,935	460,184
Gain on revaluation of finance leases	20(c)	2,348,345	-
		<u>2,909,243</u>	<u>840,223</u>

5 Grants, subsidies, contributions and donations

Grant income under AASB 15

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

Performance obligations vary in each agreement but include such things as the provision of meals, transport and hours of domestic and respite care. Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Grant income under AASB 1058

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

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

5 Grants, subsidies, contributions and donations (continued)

Capital Grants

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 assets donated by the State Government.

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred.

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

Physical assets contributed to Council in the form of road works, stormwater, water and wastewater infrastructure and buildings are recognised as revenue when the development becomes 'on maintenance' (i.e. The Council obtains control of the assets and becomes liable for any on-going maintenance) and there is sufficient data in the form of drawings and plans to determine the appropriate specifications and value of such assets. All non-cash contributions are recognised at the fair value of the contribution received at the date of acquisition. During the year Council did not recognise any non-cash contributions as revenue.

		2025 \$	2024 \$
(a) Operating			
State government subsidies and grants		893,583	4,168,143
Commonwealth government subsidies and grants		11,040,497	1,364,644
Subsidies and grants from other providers		1,077,764	1,738,600
		<u>13,011,844</u>	<u>7,271,387</u>
(b) Capital			
State government subsidies and grants		4,962,584	6,369,628
Commonwealth government subsidies and grants		532,101	627,487
		<u>5,494,685</u>	<u>6,997,115</u>
(c) Timing of revenue recognition for grants, subsidies, contributions and donations			
	Note	2025 \$	2024 \$
Revenue recognised at a point in time		11,136,691	5,804,250
Revenue recognised over time		7,369,838	8,464,252
		<u>18,506,529</u>	<u>14,268,502</u>

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

6 Employee benefits	2025	2024
	\$	\$
Staff wages and salaries	6,188,633	5,936,079
Councillors' remuneration	381,076	364,325
Superannuation	808,338	714,099
	<u>7,378,047</u>	<u>7,014,503</u>
Other employee related expenses	302,064	550,308
	<u>7,680,112</u>	<u>7,564,812</u>
Less: Capitalised employee expenses	(37,884)	(50,081)
	<u><u>7,642,228</u></u>	<u><u>7,514,731</u></u>

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

Total full-time equivalent (FTE) employees at the reporting date:	2025	2024
Elected members	5	6
Administration staff	48	36
Depot and outdoors staff	32	37
Total FTE	<u>85</u>	<u>79</u>

7 Materials and services	2025	2024
	\$	\$
Administration supplies and consumables	342,872	231,568
Audit of annual financial statements by the Auditor-General of Queensland*	376,430	118,800
Consultants fees	255,107	636,183
Contractor fees	1,774,811	1,924,347
Building works	4,321,975	4,489,919
Operating expenses	1,287,664	1,766,054
Motor vehicle and garage expenses	307,268	284,182
Property and infrastructure expenses	1,695,337	1,456,768
Power	314,456	248,374
Travel	230,914	159,772
	<u><u>10,906,834</u></u>	<u><u>11,315,967</u></u>

* Total audit fee quoted by the Queensland Audit Office relating to the 2024-25 financial statements was \$129,000 (2023-24: \$140,000).

8 Other expenses	Note	2025	2024
		\$	\$
Impairment of receivables		46,669	63,370
Loss on revaluation of finance lease	21(c)	-	1,660,134
		<u><u>46,669</u></u>	<u><u>1,723,504</u></u>

9 Cash and cash equivalents	2025	2024
	\$	\$
Cash at bank and on hand	47,054	852,260
Deposits held with financial institutions with variable interest rate	22,022,619	3,387,657
Balance per Statement of Cash Flows	<u><u>22,069,674</u></u>	<u><u>4,239,918</u></u>

Council is exposed to credit risk through its investments in the QTC Fund and deposits held with other financial institutions in Australia. Council aims to reduce its exposure to credit risk by investing in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.

Unrestricted cash	2025	2024
	\$	\$
Cash and cash equivalents	22,069,674	4,239,918
Less: externally imposed restrictions on cash	(15,234,097)	(2,106,287)
Unrestricted cash	<u><u>6,835,577</u></u>	<u><u>2,133,631</u></u>

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

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

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

Unspent government grants and subsidies	15,234,097	2,106,287
Total externally imposed restrictions on cash assets	15,234,097	2,106,287

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

Future capital works	5,265,056	3,001,371
Future asset replacement	114,000	104,000
Future recurrent expenditure	565,839	119,502
Total internally allocated cash	5,944,895	3,224,873

Council manages its exposure to liquidity by maintaining sufficient cash and cash equivalents to cater for unexpected volatility in cash flows.

10 Trade and other receivables

	Note	2025	2024
		\$	\$
Current			
Trade debtors		1,520,781	730,452
Less: Loss Allowance		(126,897)	(140,345)
		1,393,884	590,106

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

10 Trade and other receivables (continued)

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

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

Movement in accumulated impairment losses is as follows:

	2025	2024
	\$	\$
Opening balance at 1 July	140,346	76,975
Additional impairments recognised	(13,830)	63,371
Closing balance at 30 June	126,516	140,346

Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk. Council does not require collateral in respect of trade and other receivables.

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

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

Ageing of receivables and the amount of any impairment is disclosed in the following table:

Not past due	252,758	534,289
Past due 31-60 days	14,480	715
Past due 61-90 days	1,574	36,255
More than 90 days	120,284	159,193
Impaired	(152,647)	(140,346)
Total	236,449	590,106

No interest is charged on trade debtors.

11 Inventories

	2025	2024
	\$	\$
Inventories held for distribution		
Fuel stock	40,684	20,804
Building materials stock	304,787	467,517
Workshop stock	16,502	16,502
	361,973	504,823

12 Other assets

	2025	2024
	\$	\$
Current		
Prepayments	108,590	71,201
	108,590	71,201

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, plant and equipment

30 June 2025

Basis of measurement
Asset values
Opening gross value as at 1 July 2024
Additions
WIP transferred to assets
Revaluation adjustment to asset revaluation surplus
Transfers between classes
Write-down of assets- weather event
Write off of assets
Closing gross value as at 30 June 2025

Social Houses	Council Buildings	Plant & Equipment	Road, drainage & bridge network	Water	Sewerage	IT & Comms	Work in Progress	Total
Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,268,291	68,980,994	5,284,680	26,963,846	12,358,229	7,931,870	183,340	1,977,135	128,948,387
-	-	37,791	-	-	-	-	5,694,911	5,732,702
-	360,075	53,964	3,090,817	-	-	-	(3,504,856)	-
168,585	1,103,696	-	968,024	519,046	333,139	-	-	3,092,490
-	-	183,340	-	-	-	(183,340)	-	-
-	-	-	(1,864,997)	-	-	-	-	(1,864,997)
-	-	-	-	-	-	-	(130,244)	(130,244)
5,436,877	70,444,765	5,559,775	29,157,690	12,877,275	8,265,009	-	4,036,946	135,778,338

Accumulated depreciation and impairment
Opening balance as at 1 July 2024
Depreciation expense
Transfers
Revaluation adjustment to asset revaluation surplus
Accumulated depreciation as at 30 June 2025

3,665,915	31,753,605	2,644,396	9,928,268	4,436,619	4,378,072	183,340	-	56,990,215
134,707	1,704,352	493,954	744,365	240,104	119,065	-	-	3,436,547
-	-	183,340	-	-	-	(183,340)	-	-
117,309	508,058	-	357,418	186,338	183,879	-	-	1,353,002
3,917,931	33,966,015	3,321,690	11,030,051	4,863,061	4,681,016	-	-	61,779,764

Carrying amount as at 30 June 2025
Range of estimated useful life in years

1,518,946	36,478,750	2,238,086	18,127,639	8,014,214	3,583,993	-	4,036,946	73,998,574
42-60	10 - 60	7.5 - 38	12 - 64	5 - 45	8 - 64	2 - 5	-	-

Additions comprise:
Renewals
Other additions
Total additions

\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	3,090,817	-	-	-	-	3,090,817
-	360,075	91,755	-	-	-	-	2,190,055	2,641,885
-	360,075	91,755	3,090,817	-	-	-	2,190,055	5,732,702

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, plant and equipment

30 June 2024

Basis of measurement
Asset values
Opening gross value as at 1 July 2023
Additions
Revaluation adjustment to asset revaluation surplus
Transfers between classes
Write off of work in progress
Closing gross value as at 30 June 2024

Social Houses	Council Buildings	Plant & Equipment	Road, drainage & bridge network	Water	Sewerage	IT & Comms	Work in Progress	Total
Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$
4,369,130	60,299,947	4,118,091	30,708,312	10,190,361	12,669,486	183,340	1,657,950	124,196,617
-	-	1,166,589	-	-	-	-	5,863,467	7,030,057
899,161	7,692,275	-	(7,415,323)	1,448,274	(4,737,616)	-	-	(2,113,229)
-	988,772	-	3,670,857	719,594	-	-	(5,379,224)	-
-	-	-	-	-	-	-	(165,059)	(165,059)
5,268,291	68,980,994	5,284,680	26,963,846	12,358,229	7,931,870	183,340	1,977,135	128,948,387

Accumulated depreciation and impairment
Opening balance as at 1 July 2023
Depreciation expense
Revaluation adjustment to asset revaluation surplus
Accumulated depreciation as at 30 June 2024

Social Houses	Council Buildings	Plant & Equipment	Road, drainage & bridge network	Water	Sewerage	IT & Comms	Work in Progress	Total
Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$
3,044,998	26,201,600	1,988,470	10,243,682	4,127,738	5,059,831	183,340	-	50,849,659
134,132	1,828,318	655,926	749,352	260,909	228,999	-	-	3,857,636
486,784	3,723,687	-	(1,064,766)	47,971	(910,758)	-	-	2,282,918
3,665,915	31,753,605	2,644,396	9,928,268	4,436,619	4,378,072	183,340	-	56,990,215
1,602,376	37,227,389	2,640,285	17,035,578	7,921,610	3,553,798	-	1,977,135	71,958,172
42-60	10 - 60	7.5 - 38	12 - 64	5 - 45	8 - 64	2 - 5		

Carrying amount as at 30 June 2024
Range of estimated useful life in years

Social Houses	Council Buildings	Plant & Equipment	Road, drainage & bridge network	Water	Sewerage	IT & Comms	Work in Progress	Total
Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	Cost	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	3,670,857	-	-	-	-	3,670,857
-	988,772	1,166,589	-	719,594	-	-	484,243	3,359,199
-	988,772	1,166,589	3,670,857	719,594	-	-	484,243	7,030,057

Additions comprise:
Renewals
Other additions
Total additions

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, plant and equipment (continued)

(a) Recognition

Purchases of property plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network; for example components of water and sewerage assets.

(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.

The classes of property, plant and equipment recognised by Council are:

- Social houses
- Council buildings
- Plant and equipment
- Road, drainage and bridge network
- Water
- Sewerage
- IT & communications
- Work in progress

Capital and operating expenditure

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, plant and equipment (continued)

Valuation

Key judgements and estimates:

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

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

Council compares the carrying amount of its property, plant and equipment on an annual basis to current fair value and makes adjustment where these are materially different. At least once 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.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

All Council's assets carried at fair value fall within Level 3, i.e. the fair values are based on unobservable inputs.

Details of valuers and methods of valuations are disclosed in Note 15.

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.

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Disaster Recovery Funding Arrangement (DRFA) capital works

DRFA funding is received in response to natural disasters which have resulted in significant damage to Council infrastructure assets. The expenditure to restore the asset is treated as a capital addition in the financial year that the work is carried out.

To recognise the write down to the value of the asset in the financial year the natural disaster event occurred, a downward revaluation adjustment is processed to the revaluation reserve against accumulated depreciation. In the year that the restoration work is then carried out, an adjustment is processed to reverse the previous year's adjustment to accumulated depreciation and record a decrease in the replacement cost of the asset, resulting in no movement in the fair value of the asset. The actual costs of the restoration work are then recorded as a capital addition.

Expenditure incurred in accordance with Disaster Recovery Funding Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Napranum Aboriginal Shire Council
Notes to the Financial Statements
For the year ended 30 June 2025

13 Property, plant and equipment (continued)

(c) Depreciation

Depreciation on property, plant and equipment assets is calculated on a straight line basis so as to write-off the net cost or revalued amount of each depreciable asset progressively over its estimated useful life to the Council. Management believe that this method appropriately reflects the pattern of consumption of the vast majority of Council assets.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in the table in this note.

Key judgements and estimates:

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

Land under roads

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council holds title or a financial lease over the asset. Napranum Aboriginal Shire Council currently does not have any such land holdings.

Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by Council but is controlled by the state pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

Deed of Grant in Trust Land

Napranum Aboriginal Shire Council is located on land assigned to it under a Deed of Grant in Trust (DOGIT) under Section 341 of the *Land Act 1994*. It comprises an area of approximately 201,447 hectares.

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

14 Fair value measurement

Council compares the carrying amount of its property, plant and equipment on an annual basis to current fair value and makes adjustment where these are materially different. Every 3 years, council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes a desktop valuation for land and improvements, buildings and plant asset classes which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

(a) Recognised fair value

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

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels during the year.

(b) Valuation techniques used to derive fair values for Level 2 and 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)
Social houses and buildings (level 3)	Current replacement cost (CRC)	30 June 2024	Marsh Valuation Services	Construction costs are predominately based on published construction cost guides. In the comprehensive valuation done as at 30 June 2024, an assessment of remaining useful life was made by the valuer after inspection, taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors. Where necessary, further guidance on remaining life was sought from Council engineering staff.	1.6% - 3.2%
Roads, drainage and bridge network (level 3)	Current replacement cost (CRC)	30 June 2024	Marsh Valuation Services	The road network is not segmented, or if a road is segmented it is at a high level (e.g. between intersections). Unit rates are applied to the individual components, formation, pavement, seal and kerb of each road in order to determine the replacement cost. The unit rates applied are based on project costs and include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, unit rate databases, indices, Rawlinson's Construction Handbook and quotations.	3.6%
Water and sewerage assets (level 3)	Current replacement cost (CRC)	30 June 2024	Marsh Valuation Services	The water and sewerage assets were segregated into active and passive assets; passive assets were not further componentised and consisted primarily of mains. Unit rates were applied based on similar recent project costs from other entities, unit rate databases, indices, Rawlinson's Construction rates and quotations. The remaining active assets consist of treatment, pumping and storage assets. These assets were componentised and valued independently, with allowances for complexity, size, function and site factors. As a check these components are generally combined into a lump sum item and compared against recent similar projects and in-house databases.	4.2%

(c) Valuation processes

Council's valuation policies and procedures are set by the finance committee of the executive management team which comprises the Chief Executive Officer and Director of Corporate Services. 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 finance leases and property, plant and equipment (recurring fair value measurements) is set out in this note. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

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

15 Trade and other payables	2025	2024
	\$	\$
Current		
Recurrent creditors and accruals	1,188,715	925,885
Capital creditors and accruals	1,039,561	390,298
Other payables	8,603	68,255
	<u>2,236,879</u>	<u>1,384,438</u>

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

16 Provisions	2025	2024
	\$	\$
Current		
Annual leave	389,824	344,614
Long service leave	199,003	248,795
	<u>588,827</u>	<u>593,409</u>
Non-current		
Long service leave	15,659	11,858
	<u>15,659</u>	<u>11,858</u>

Annual leave

As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in Council's employment or other associated employment which would result in 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.

17 Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment.

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

18 Commitments for expenditure

	2025	2024
	\$	\$
Contractual commitments		
Contractual commitments at the end of the financial year that have not been recognised in the financial statements are as follows:		
Consultancy work	127,638	87,192
Build new social houses	3,007,487	73,747
Water infrastructure upgrades	183,948	605,923
Social housing upgrades	1,129,549	1,055,164
Roads restoration and betterment	402,555	921,856
Sports oval construction	-	66,901
Plant and equipment	44,288	126,075
Other capital works	369,591	17,342
Training services	-	47,172
	<u>5,265,056</u>	<u>3,001,371</u>

19 Contract balances

(a) Contract assets

	2025	2024
	\$	\$
Contract assets	1,189,672	2,293,943
	<u>1,189,672</u>	<u>2,293,943</u>

Contract assets arise when work has been performed by Council relating to a contract with a customer (or capital grant paid in arrears) but no receivable has arisen since the invoice has not been raised, for example construction work where an invoicing milestone has not yet been met.

(b) Contract liabilities

	2025	2024
	\$	\$
Funds received upfront to construct Council controlled assets	15,104,051	1,846,146
Deposits received in advance of services provided (e.g. retirement home fees, performance obligations in grants)	130,046	260,141
	<u>15,234,097</u>	<u>2,106,287</u>
Contract liabilities	15,234,097	2,106,287
	<u>15,234,097</u>	<u>2,106,287</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	1,654,452	995,790
Deposits received in advance of services provided	143,123	432,356
	<u>1,797,575</u>	<u>1,428,146</u>

Satisfaction of contract liabilities

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

(c) Significant changes in contract balances

Significant movements in contract assets and contract liabilities that have occurred were due to the change in the timing of the work and the receipt of funding.

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

20 Leases

(a) Leases at significantly below market value - Concessionary / peppercorn leases

Council as lessor has in place one lease that could be considered a less than market value arrangement. The supermarket is leased to CEQ Ltd for a 30 year period at \$6,000 per annum. This (below market rate) is offered in exchange for undefined Community support and taking on all maintenance and upgrades over the term of the lease.

Council as a lessor

The lease income is recognised on a straight-line basis over the lease term.

(b) Operating leases

Where Council retains the risks and rewards relating to a lease, they are classified as operating leases.

Rental income is recognised on a periodic straight line basis over the lease term.

	2025	2024
	\$	\$
Rental income (excluding variable lease payments not dependent on an index or rate)	391,051	307,699
Rental income relating to variable lease payments not dependent on an index or rate	43,948	38,432

Council has commercial leases and other occupancy arrangements in place in relation to a total of ten locations. All of these properties either have a non-cancellable operating lease in place or such an instrument is in the process of being extended or amended. Minimum receipts have been expressed in dollars without having regard to the impact of future CPI adjustments. Expected minimum receipts are as follows:

	2025	2024
	\$	\$
Within one year	316,724	285,100
One to five years	658,272	357,754
Later than five years	794,149	797,268
	<u>1,769,145</u>	<u>1,440,122</u>

(c) Finance leases

Council has leased 243 dwellings as lessor to the Queensland Government for 40 years. The total lease payment per dwelling in the current year was \$4,172. These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane. As the gross lease payments are insufficient to cover the fair value (current replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are recognised at the present value of the expected future lease payments receivable. Gains / (loss) on revaluation of finance lease assets are recognised as other income / expense.

The calculation of fair value has included an estimate of average annual CPI increases of 2.59% (2024: 2.67%) and a discount rate of 3.63% (2024: 4.2%).

	2025	2024
	\$	\$
Current		
Finance lease receivable	1,013,861	987,610
Non-current		
Finance lease receivable	23,589,708	22,255,225
	<u>23,589,708</u>	<u>22,255,225</u>

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

20 Leases (continued)

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

	2025	2024
	\$	\$
Gross minimum lease payments receivable:		
Not later than one year	1,013,862	987,610
Later than one year but not later than five years	4,055,446	3,950,441
Later than five years	22,987,414	23,379,825
	<u>28,056,722</u>	<u>28,317,877</u>
Add: Estimated contingent rent	12,307,817	13,531,534
Less: Present value adjustment	(15,760,969)	(18,606,576)
Fair value of lease payments	<u>24,603,570</u>	<u>23,242,835</u>
The fair value of lease payments is		
Not later than one year	1,013,862	987,610
Later than one year but not later than five	3,954,909	3,807,809
Later than five years	19,634,800	18,447,416
	<u>24,603,570</u>	<u>23,242,835</u>

Movements in finance leases were as follows:

Opening balance	23,242,835	25,907,385
Add: Initial recognition of new leases	-	-
Less: Lease receipts	(987,610)	(954,775)
Receipts for the backpay for FY22-23 (unrecognised in FY2023)	-	(49,641)
Add: (Loss) / Gain on revaluation	2,348,345	(1,660,134)
Closing balance	<u>24,603,570</u>	<u>23,242,835</u>

There is no unearned finance income, unguaranteed residual values accruing to the benefit of Council, accumulated allowance for uncollectible minimum lease payments receivable or contingent rents recognised as income applicable to the leases.

21 Contingent liabilities

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

Local Government Mutual

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 being unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2025 the financial statements LGM Queensland reported an accumulated surplus and it is not anticipated any liability will arise.

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

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

		2025	2024
		\$	\$
Net result		<u>6,970,977</u>	<u>(1,197,244)</u>
Non-cash items:			
Depreciation		3,436,547	3,857,636
Write-off of work in progress	13	130,244	165,059
Revaluation of finance lease debtors	20(c)	<u>(2,348,345)</u>	<u>1,660,134</u>
		<u>1,218,446</u>	<u>5,682,829</u>
Investing and development activities:			
Net (profit)/loss on disposal of non-current assets		-	-
Capital grants and contributions	5(b)	<u>(5,494,685)</u>	<u>(6,997,115)</u>
		<u>(5,494,685)</u>	<u>(6,997,115)</u>
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables	10	(803,777)	(502,804)
(Increase)/decrease in contract assets		857,325	(1,002,026)
(Increase)/decrease in inventory	11	142,853	(148,027)
(Increase)/decrease in other assets	12	(37,389)	(30,960)
Increase/(decrease) in payables	15	203,179	(134,259)
Increase/(decrease) in contract liabilities		(148,468)	(7,984)
Increase/(decrease) in provisions	16	<u>(788)</u>	<u>46,287</u>
		<u>212,935</u>	<u>(1,779,773)</u>
Net cash inflow (outflow) from operating activities		<u><u>2,907,672</u></u>	<u><u>(4,291,302)</u></u>

23 Events after the reporting period

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

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

24 Transactions with related parties

(a) Transactions with key management personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some executive management.
The compensation paid to KMP comprises:

	2025	2024
	\$	\$
Short-term employee benefits	1,146,171	1,331,077
Post-employment benefits	92,099	128,323
Long-term benefits	16,375	11,979
Total	1,254,645	1,471,380

Detailed remuneration disclosures are provided in the annual report.

(b) Transactions with other related parties

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

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

Details of Transaction	2025	2024
	\$	\$
Employee expenses for close family members of key management personnel	26,076	38,844
Purchase of materials and services from entities controlled by key management personnel	1,336,126	1,256,330

Number of employees of close family members comprises:

FTE	2025	2024
Total number of council employees	85	79
Close family members of key management personnel	3	2
% of total number of council employees	4%	3%

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

(c) Outstanding balances

There were no outstanding balances at 30 June 2025 (2024: nil)

(d) Loans and guarantees to/from related parties

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

(e) Commitments to/from other related parties

Council does not have any commitments to/from other related parties other than disclosed above.

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

- payments received for minor maintenance works (eg key replacement)
- payments received for facility hire
- requests for maintenance as received via Building Services
- fees collected on behalf of services as provided by Council (eg Meals on Wheels, Child Care fees)

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.

Napranum 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 1 to 27, 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
Roy Chevathen

Date: 28 / 10 / 25



Chief Executive Officer
Peter O'May

Date: 28 / 10 / 2025

INDEPENDENT AUDITOR'S REPORT

To the councillors of Napranum Aboriginal Shire Council

Report on the audit of the financial report

Opinion

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

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

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

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

Prescribed requirements scope

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



William Cunningham
as delegate of the Auditor-General

30 October 2025

Queensland Audit Office
Brisbane

Napranum Aboriginal Shire Council
Current-year Financial Sustainability Statement - audited ratios
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	4.4 months	N/A	Council's unrestricted cash expense cover ratio falls short of the target, reflecting challenges related to grant funding reliance. This shortfall is primarily driven by contract liabilities associated with capital and recurrent grant-funded projects. Council is actively addressing these risks through strategic financial management initiatives and planning for future developments to strengthen its financial sustainability.
Operating Performance	Operating Surplus Ratio	N/A	6%	-21%	It is challenging for Council to achieve a positive operating surplus ratio with continued reliance on grant funding and limited opportunity to generate own source revenue.
	Operating Cash Ratio	Greater than 0%	21%	-1%	It is challenging for Council to achieve a positive operating cash ratio with continued reliance on grant funding and limited opportunity to generate own source revenue.
Asset Management	Asset Sustainability Ratio	Greater than 90%	105%	52%	Council's asset sustainability ratio for the year is above the recommended level which suggests that Council is spending enough on asset renewal to compensate for the deterioration in its asset base. Average ratio falls below the target due to the prior years where renewal projects were lower.
	Asset Consumption Ratio	Greater than 60%	54%	58%	Council fell slightly below the recommended target for asset consumption, but is in the process of implementing initiatives to improve asset consumption management.

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.

Napranum Aboriginal Shire Council
Current-year Financial Sustainability Statement - audited ratios
For the year ended 30 June 2025

Certificate of Accuracy
For the year ended 30 June 2025

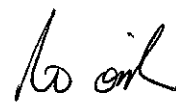
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

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



Mayor
Roy Chevathen

Date: 28 / 10 / 25



Chief Executive Officer
Peter O'May

Date: 28 / 10 / 2025

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Napranum Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

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

Other Information

The councillors are responsible for the other information.

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

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

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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



William Cunningham
as delegate of the Auditor-General

30 October 2025

Queensland Audit Office
Brisbane

Napranum 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	5%	3%	Council has maintained minimal council-controlled ratio for the past years due to its limited capacity to generate revenue internally.
	Population Growth*	N/A	0%	-1.41%	

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 three 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.

Napranum Aboriginal Shire Council

Current-year Financial Sustainability Statement - 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 - contextual ratios has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the regulation).

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



Mayor
Roy Chevathen

Date: 28/10/25



Chief Executive Officer
Peter O'May

Date: 28/10/2025

Napranum Aboriginal Shire Council
Long term Financial Sustainability Statement (unaudited)
Prepared as at 30 June 2025

Type	Measure	Target (Tier 8)	Actuals as at 30 June 2025	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	%		4.44%	4.37%	4.35%	4.33%	4.30%	4.30%	4.26%	4.23%	4.19%
	Population Growth	N/A	1.01%	1.99%	1.30%	1.28%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%	0.48%
Asset Management	Asset Renewal Funding Ratio	N/A	N/A for long-term sustainability statement										
Operating Performance	Operating Surplus Ratio	N/A	%		-24.77%	-23.14%	-21.64%	-22.98%	-22.11%	-23.06%	-23.29%	-23.30%	-23.14%
	Operating Cash Ratio	Greater than 0%	%		-0.96%	0.70%	1.35%	1.41%	1.35%	0.83%	1.00%	1.26%	1.77%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	N/A for long-term sustainability statement										
Asset Management	Asset Sustainability Ratio	Greater than 90%	1	%	33.00%	32.00%	30.00%	30.00%	29.00%	28.00%	27.00%	27.00%	27.00%
	Asset Consumption Ratio	Greater than 60%		%	63.80%	64.30%	65.70%	66.50%	66.60%	67.00%	67.20%	67.50%	67.20%

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

Napranum Aboriginal Shire Council
Long-term Financial Sustainability Statement
For the year ended 30 June 2025

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 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.



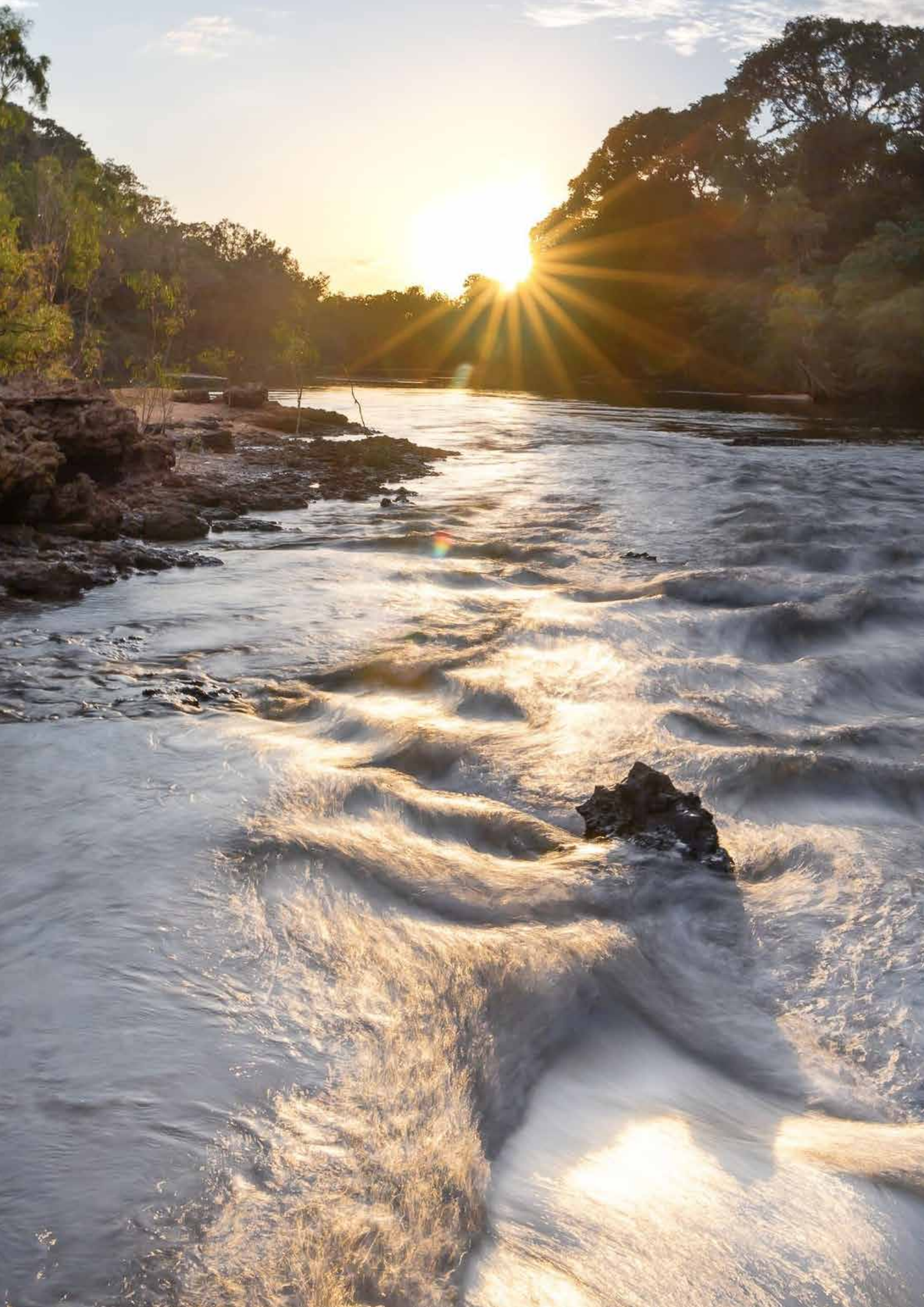
Mayor
Roy Chevathen

Date: 28/10/25



Chief Executive Officer
Peter O'May

Date: 28/10/2025



Napranum, meaning '*meeting place of the people*', is home to approximately 716 Indigenous people who are descended from as many as 40 different groups from around Cape York Peninsula.

Our respects to the **The Alngith, Anathangayth, Peppan, Thanikwithi, Wathayn, Wik and Wik Way People**, past, present and emerging.



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