



ANNUAL REPORT 2023/24





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Acknowledgement to Traditional Owners

The Cherbourg Aboriginal Shire Council respectfully acknowledges the Wakka Wakka peoples who are the traditional owners of the land on which we are based., and we pay our respects to our Elders past and present. We also wish to acknowledge the historical peoples who were sent here and made Cherbourg their home. With many tribes in our one Community, we strive to combine all of our services and skills committed to reducing all inequalities between Indigenous and non-Indigenous Communities.



The history of Cherbourg is one of Aboriginal people being forcibly removed and brought from all over Queensland and Northern New South Wales to a newly formed government reserve.

Under the Aborigines Protection Act of 1897 the settlement then called Barambah, was gazetted and established in 1904.

In 1932, the name Barambah was then changed to Cherbourg due to a nearby property called “Barambah Station” which caused confusion in mail delivery.



INTRODUCTION

This document is presented to display the work Cherbourg Aboriginal Shire Council has done to ensure its residents live the best possible life.

It provides an account of the organisation's performance, activities and other information for the financial year of 1 July 2023 to 30 June 2024.

The information provided ensures Cherbourg Aboriginal Shire Council is accountable for all its workings and outlines how it operates so people better understand what we are trying to achieve. It will demonstrate Council's challenges, culture, purpose and plans for the future.

It is hoped the document will inspire others to become agents of change and partner with Cherbourg Aboriginal Shire Council in our effort to strengthen our existing programmes and benefit our residents.

Cherbourg Aboriginal Shire Council is committed to serving our community and aims to provide services that empower our people.

Copies of this annual report can be obtained by phoning the council on (07) 4168 1866.

Those wishing to link with the council or provide feedback can also email ceo@cherbourg.qld.gov.au or go to the website of <http://www.cherbourg.qld.gov.au/>



Mayor Bruce Simpson

MAYORS MESSAGE

FROM THE DESK OF MAYOR BRUCE SIMPSON

It gives us great pleasure to introduce the 2023-2024 Annual Report.

The council continues to focus on the previous work to improve housing, roads and community buildings and look at all aspects of the internal organisation to elevate excellence. We strive to ensure our Asset management plays an important role in Cherbourg's lifestyle and the increase of providing better services.

This includes continued advocacy to pursue Capital Funding to build new buildings for the Digital Call Centre, New Council Chambers Building, Upgrade of Water and Sewerage Treatment

Plant, Front and Centre police station and Upgrades to existing services.

The education pathways of our primary school are amazing, and we thank the school staff, parents and community for the continued success of embedding culture, language, numeracy and literacy which is producing 'A' students to excellence. This continued elevation of excellence extends to the opportunities to produce on-country schoolteachers to be home-grown to work within our Cherbourg Primary School, which demonstrates self-determination to enhance learning and leadership within our primary school children.

Within the council's core business, and through a range of new initiatives, the council has an opportunity to concentrate on core council business for organizational improvement of service delivery. These improvements are safer roads, cleaner streets, response to maintenance of homes and provision of coordinated sustainable services of workforce, health, education and economic development pathways.



The council's strategic direction is to hear the priorities of our elders and community to work towards informed advocacy. This intentional advocacy aims to increase the cultural structures, values and principles of our community to formulate strong pillars of local government sector leadership, priority policy direction and ethical governance that showcase our strengths of an innovative community.

Our commitment is to continue to serve our community as efficiently and effectively as possible. We want to grow the community to be known to have a warm and inviting 'open door policy' which recognizes our diplomacy throughout the South Burnett and Wide Bay regions that Cherbourg is a wonderful place. A strong narrative that we are 'open for business' to fruitful success' that fosters achievable shared outcomes through building intentional partnerships. One of these partnerships is forging an ILUA (Indigenous Land Use Agreement) with our local Wakka Wakka PBC (Prescribed Body Corporate) to codesign, plan and implement new housing for the new sub-division.

It is with thanks that we extend our gratitude to the State and Federal funding grants that support operational infrastructure and activities for valuable projects to provide an advantage to bringing positive change in community. Our commitment to community is also to extend our financial reach to philanthropic and private sector support to fund future projects inclusive of space, science and innovation programs that promote engineering, doctors, scientists and robotics pathways.

2024-27 Works for Queensland funding for Cherbourg Aboriginal Shire Council

LIST OF ENDORSED PROJECTS

- **Cherbourg Town Hall Revitalisation \$600,000.00**
- **Cherbourg Technology Modernisation \$350,000.00**
- **Council Building Fire Escape Compliance Project \$100,000.00**
- **Town Footpath Expansion and Compliance \$160,000.00**
- **Council Building - Roofing Upgrade \$200,000.00**
- **Public Amenity Sewer - Consolidation and renovation \$200,000.00**
- **Works Dept. Road Infrastructure Upgrade \$200,000.00**
- **Streetlight Installation and repair \$90,000.00**
- **Council's Total Program Allocation \$1,900,000.00**

The annual report is a formal mechanism to report on its activities over the past year and contains detailed information about the range of programs conducted. The annual report details Councils financial position which demonstrates the strength of our community.

Our Council is privileged and excited to lead our municipal of Cherbourg, with inclusiveness, diversity and creating a sense of belonging. Together, let us create fantastic opportunities for positive change to be a safe, affordable and livable community.

Bruce Simpson

Mayor
Cherbourg Aboriginal Shire Council



MESSAGE FROM CEO

I would like to congratulate our new council lead by Mayor Simpson, Deputy Mayor Fisher, CR Tom Langton, Cr Gordon Wragge, and Cr Daniel Weazel; Vision set by our new council will lead the better future for our community. On behalf of the newly elected Council and the entire management team we would like to thank the previous Council and the entire workforce for their contribution to making Cherbourg Aboriginal Shire Council and community better place. I believe we have vision for a well-being, progressive and contributing Cherbourg.



Chatur Zala
Chief Executive Officer

The 2023-2024 year has been interesting and challenging year with many milestones and projects. New corporate plan 2024-2029 will set the vision for our community, we have started the work on new Corporate 2024/2029 and expected to be completed by December 2024. Budget 2024/2025 and Operational Plan 2024/2025 will set the tone for first 12 month of council to deliver the services our community expect from council. Council has established the Cherbourg Aboriginal Shire Council Elders Advisory Group to provide advice to the Cherbourg Aboriginal Shire Council on matters that are referred to the Group from Council. I would like to thank Chair Uncle Eric Law and elders' advisory group for their valuable contribution to our community.

Council management team has achieved significant success by securing the 26-million-dollar funding for our Water infrastructure upgrade. Water infrastructure upgrade will secure clean and reliable water for next 50 to 80 years for our community. We have also allocated \$1.9 million through Works for Queensland funding on various key projects including upgrading our Town Hall. Solar streetlights on Cherbourg Road have made significant difference with safety of our road. We have also secured \$3.8 million for our recycling facilities - MRF to add additional shed and other redevelopment associated work.

Over the next 12 months we will be implementing new ERP software to streamline our Finance, HR, Asset Management and Risk management functions, planning for the necessary upgrades and expansions of key area to support demand. We will be also focusing on delivering of six new houses, Contracts has been allocated and expected delivery of first three houses by June 2025. Work on much needed subdivision on fisher street has begun though 24JLL process to get all the approvals.

Cherbourg is a great place to live but much more can be done to improve on this and make it an even better place to live. The introduction of Councils Corporate Plan and Operational Plan should give us as a community, a guide to the future for the betterment of our Community. To make Cherbourg a better place will require the Community to work together.

Again, I would like to acknowledge the hard work of council executive management team, the staff and all state and Australian government departments who have assisted us in our efforts for council and community.

Chatur Zala

Chief Executive Officer
Cherbourg Aboriginal Shire Council

OUR TOWN, OUR SHIRE, OUR AREA



Cherbourg sits 267km west of Brisbane and is surrounded by the beautiful South Burnett region. Wineries and the Bjelke-Petersen dam are just minutes away. The vineyards are noted for their scenery, great food and award winning vintages. The dam is restocked regularly and holds one of Australia's biggest fishing carnivals on an annual basis.

Cherbourg itself, hosts the national, award-winning Ration Shed Museum. This gives visitors an insight into how Cherbourg was formed as a Mission in 1904 and a stronger understanding of Australia's settlement through its tours, photos, movies and information. The nearby Bert Button Lookout provides views through the Wondai State Forest onto Bjelke-Petersen Dam.

Cherbourg is currently home to 1194* people and the Cherbourg Aboriginal Shire Council controls an area of 31.7km². The average daily temperature ranges from 12.7°C to 26.3 °C and its average yearly rainfall is 809 mm.

*2021 ABS Census Stats





EMPOWERING CHERBOURG

A FOUR YEAR STRATEGIC PLAN

PRESENTED BY MAYOR BRUCE SIMPSON

INTRODUCTION

"Our vision for the next four years focuses on nurturing self-determination, equality, growth, and sustainability in Cherbourg, building on the legacy of our early leaders and addressing today's challenges."

Short-Term Goals (1-2 Years)

1. Strengthening Our Workforce and Economic Foundations

Objective: Enhance local employment and business opportunities through strategic initiatives.

Action Steps:

- Address funding gaps with support from state and federal levels.
- Promote small business development.
- Engage philanthropic and private sector partnerships.

2. Advancing Health Equity

Objective: Close the health gap and enhance healthcare accessibility.

Action Steps:

- Review and upgrade health services infrastructure.
- Strengthen partnerships across health sectors.

3. Enhancing Community Infrastructure

Objective: Improve living conditions and accessibility.

Action Steps:

- Prioritise essential infrastructure projects.
- Foster innovative town planning for inclusivity.

Long-Term Goals (3-4 Years)

1. PATH TO TREATY

Objective: Lay the groundwork for treaty discussions to affirm Indigenous rights.

Action Steps:

- Form a committee for treaty discussions.
- Educate the community on treaty processes.

2. LEVERAGING THE OLYMPICS FOR COMMUNITY BENEFIT

Objective: Maximise Olympic-related infrastructure investments.

Action Steps:

- Review and upgrade health services infrastructure.
- Strengthen partnerships across health sectors.

3. Boosting Tourism and Cultural Preservation

Objective: Develop tourism while preserving local culture.

Action Steps:

- Create cultural heritage sites.
- Develop tourism marketing strategies.

4. Sustainable Urban Development

Objective: Expand and improve living spaces through community planning.

Action Steps:

- Create cultural heritage sites.
- Develop tourism marketing strategies.

CONCLUSION

"As we unite to build a thriving Cherbourg, we call upon every community member to actively participate and contribute to our collective future. Let's open the right doors, together!"

MEET OUR ELECTED MEMBERS



MAYOR - BRUCE SIMPSON

Phone: 0475 926 501

Email: mayor@cherbourg.qld.gov.au

I am a proud Wakka Wakka and Wangan Cultural leader. My strong leadership is an example attributed to me by my ancestors, parents, elders, mentors, and of course, my peers and community. I enjoy listening to music, reading, and researching leadership models. My thirty years lived experience in leadership has given me the opportunity to be in high-level positions ranging from Director, CEO, and my own consultancy, gaining the understanding to establish strong ethical governance practices.



Ministerial and Advocacy Involvement

I have strong self-determination values, to forge intentional leadership that can connect with state, federal and private sectors that foster strong partnerships to enhance community infrastructure, programs, and pathways to success and how these partnerships translate on-country.

My aspirations for Cherbourg include:

In my term as Mayor, my focus priority areas are Health, Education, Housing, and Workforce.

I am determined to bring better support to our vulnerable cohort of Elders, People with Disabilities and represent advocacy for the first one thousand days of our babies to be inclusive. Inclusive to have better access and culturally appropriate services that meet the needs and aspirations of our vulnerable, their carers, and support networks including their families.

I have strong convictions to encourage our young people to be brave and grab every opportunity to develop their skills and knowledge to be innovative by enhancing digital literacy, advancing in technology, and allowing them to believe in themselves. This belief is to reach their future aspirations to be great leaders in our community and the services that govern Cherbourg.

Furthermore, our 'open door' policy to council began on the first day of our 'swearing in' as councillors and this policy continues and will remain for the duration of our term.





MEET OUR ELECTED MEMBERS

DEPUTY MAYOR - CARLA FISHER

Phone: 0499 399 972

Email: carlaf@cherbourg.qld.gov.au

I am a proud member of the Cherbourg community, sharing my life with my partner and three sons. I am passionate about Aboriginal culture and history, enjoy listening to Elders and carrying on their legacies, caring for our community and our people, family history, reading, Native Title, computers and technology, fishing, and supporting the Cherbourg Hornets.



Education and Community Involvement

I attended The Glennie School and St Hildas as a Yalari Scholarship recipient in 2007. I strongly support the Cherbourg Youth Advisory Group (YAG) and am a member of various organizations, including Supporting Red Cross, Cherbourg State School Local Community Education Board, Member for Gundoo Daycare.

My aspirations for Cherbourg include:

This term I am focused on building stronger partnerships, Self Determination, Community Safety, Improved Health Services, Supporting Education, Providing Educational Pathways, More Housing, Empowering our Local Workforce, Leading the Way for our Young People.

We want to provide good leadership that is transparent, honest and willing to listen to the community. We respect your views so if you have any community issues or concerns let us know.

- COUNCILLOR - DANIEL WEAZEL

Phone: 0439 258 088

Email: danielw@cherbourg.qld.gov.au

I am a newcomer to being a local government councillor.

I never thought I would become a councillor, but some community people encouraged me to run for council and I am glad I did. I've learnt so much in the short time that I have been a councillor. Hopefully I will be able to use this knowledge to become a good councillor for our community.



As a local Cherbourg Boy, I am a proud family man, married with 8 children. I am also a member of the local Wakka Wakka Tribe, and Bunya Wakka Wakka Group. My personal interests are Native Title and I'm a member of the Wakka Wakka Dancers. I am a big supporter of the Brisbane Lions and Titan Rugby League Team. But mostly I love spending time with wife and children. Having children, makes me realise that we have to make our community better for our future generations. As a Councillor, working towards this is my goal.

My aspirations for Cherbourg include:

This Term I will be working to provide better health, safety, education, more housing and more employment opportunities for our community.

- COUNCILLOR - GORDON WRAGGE

Phone: 0408 923 609

Email: gordonw@cherbourg.qld.gov.au

Cr Gordon Wragge proudly calls Cherbourg home. He has lived all of his life in Cherbourg. Coming through the Dormitory system I have seen many changes to the community over the years and am excited about planning for our future. By being a part of this Council believe that by working together we can achieve so much for our community through partnerships, leadership, accountability, transparency, and respect.



As a Cultural Liaison Officer with the Cherbourg Youth Justice Service Centre for many years I have worked with a lot of children and young people and families. By being open and honest I've tried to equip them to navigate through so many negatives today. I believe that communication is very important, so if you see me about, come up and chat with me about community issues or anything. I am always willing to listen to your concerns.

I am an avid golfer and have been a member of the Murgon Golf Club for many years. Playing golf is great, it is exercise, its competitive and clears your mind. I am also a Rugby League Supporter "Go the Broncos".

My aspirations for Cherbourg include:

This term my aspirations are self-determination, community safety, providing better health and education, building more houses and employment opportunities for our community

- COUNCILLOR - TOM LANGTON

Phone: 0436 959 064

Email: TomL@cherbourg.qld.gov.au

This is Cr Tom Langton's 3rd Term as a Cherbourg Aboriginal Shire Councillor.

Born and raised in Cherbourg, educated at Cherbourg State School and Murgon High School. I come from a large family (7 Sisters & 6 Brothers). My wife and I have 7 children (4 sons & 3 daughters). My interests are cricket, fishing, golf and rugby league.



I am a Police Liaison Officer in Cherbourg. In my position I work with the Qld State Police and liaise with our local community. I am a big supporter of our local Cherbourg Hornets Football Team and our Youth Group (YAG). Most days I am walking around the community visiting organisations and community, I am open to any suggestions, ideas, comments that can improve our community.

My aspirations for Cherbourg include:

This term I want to build on our council's goals, self-determination, achieve better health outcomes and services for our community.



COUNCILLORS' MISSION STATEMENT & VISION

Mission Statement:

To develop the independence and uniqueness of our community whilst maintaining respect and integrity in our culture and country for the future.

The Community Vision:

The Cherbourg Aboriginal Shire Council and Cherbourg community will strive to:

- Provide a clean, safe and healthy community. We will work to improve the health and wellbeing of our people;
- Consistently encourage, lead and support the community to become self-reliant / independent;
- Assist youth to determine their future through self-respect, education, training, cultural and traditional values;
- Provide a caring, respectful and safe environment to our elders.

Whilst respecting and upholding local traditional, cultural and (foundational, religious, spiritual, Christian) values and beliefs we will strive to maintain our identity, our culture and respect for each other.





REMUNERATION TO COUNCILLORS

REMUNERATION TO COUNCILLORS

Section 186 (1) (a) (b) LGR 2012

Name	Position	Salary	Superannuation	Expenses Claimed	Facilities Provided
Mayor Bruce Simpson	Mayor	\$ 30,907.94	\$ -	\$ 3,392.52	Laptop, Laptop Bag, Backpack, Phone and Vehicle
Deputy Mayor Carla Fisher	Deputy Mayor	\$ 17,831.45	\$ -	\$ 461.55	laptop, Laptop Bag, Backpack and Laptop
Cr Tom Langton	Councillor- re-elected	\$ 63,853.48	\$ -	\$ 1,192.40	Ipad, laptop, Laptop Bag and Backpack
Cr Gordon Wragge	Councillor	\$ 15,543.83	\$ -	\$ 1,305.89	Laptop, Laptop Bag and Backpack
Cr Daniel Weazel	Councillor	\$ 15,543.83	\$ -	\$ 1,049.45	laptop, Laptop Bag and Backpack
Cr Elvie Sandow	Ex-Mayor	\$ 83,892.98	\$ -	\$ 5,530.91	Ipad and Phone
Cr Frederick Cobbo	Ex-Councillor	\$ 41,946.11	\$ -	\$ 1,096.10	Ipad
Cr Leighton Costello	Ex-Councillor	\$ 41,946.11	\$ -	\$ 570.15	Ipad
Cr Bronwyn Murray	Ex-Councillor	\$ 41,946.11	\$ -	\$ 1,516.75	Ipad

COUNCILLORS ATTENDANCE RECORDS

2023/2024 Councillors Attendance Record

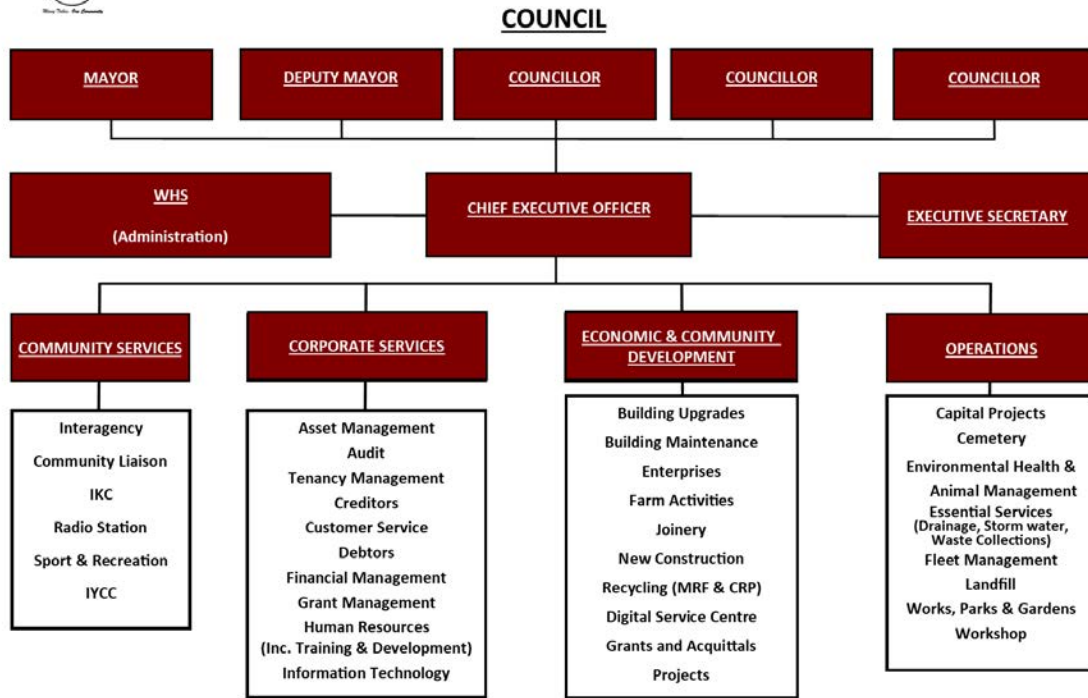
NAME	NUMBER OF ORDINARY MEETINGS COUNCIL WAS ELIGIBLE TO ATTEND	NUMBER OF SPECIAL MEETINGS COUNCIL WAS ELIGIBLE TO ATTEND	TOTAL NUMBER OF MEETINGS COUNCILLOR WAS ELIGIBLE TO ATTEND	TOTAL NUMBER OF MEETINGS ATTENDED BY COUNCILLOR
Mayor Elvie Sandow	9	1	10	10
Deputy Mayor Tom Langton	9	1	10	10
Cr Fred Cobbo	9	1	10	10
Cr Leighton Costello	9	1	10	10
Cr Bronwyn Murray	9	1	10	10
2024 Cherbourg Aboriginal Shire Council Elections				
Mayor Bruce Simpson	3	1	4	4
Deputy Mayor Carla Fisher	3	1	4	4
Cr Gordon Wragge	3	1	4	4
Cr Tom Langton	3	1	4	4
Cr Daniel Weazel	3	1	4	4



ORGANISATIONAL STRUCTURE

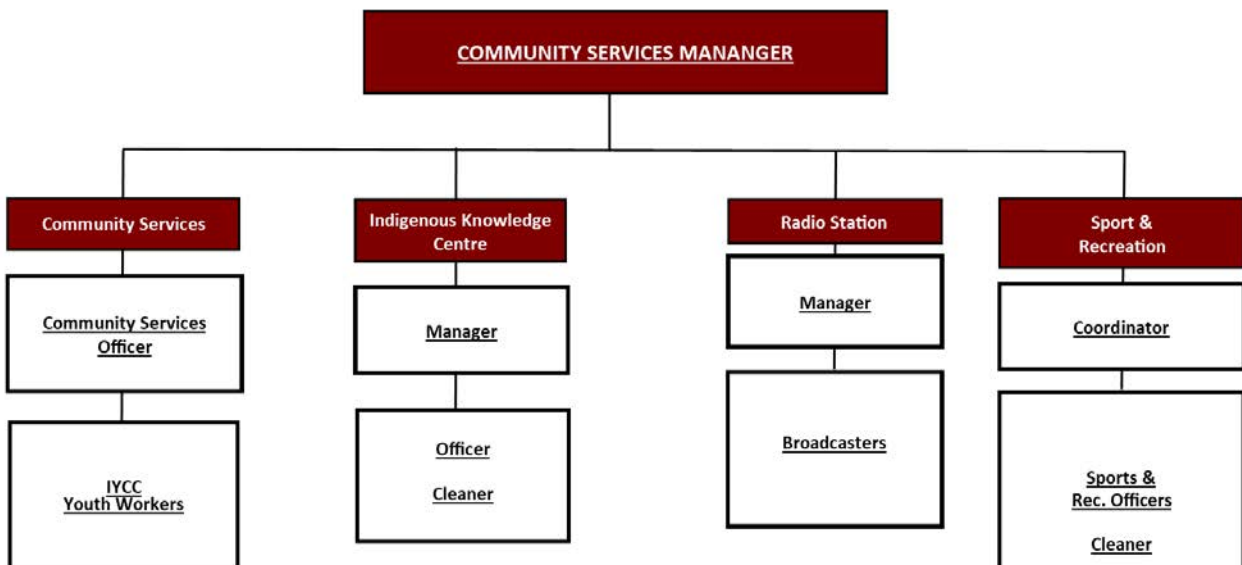


CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATION STRUCTURE



CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATION STRUCTURE

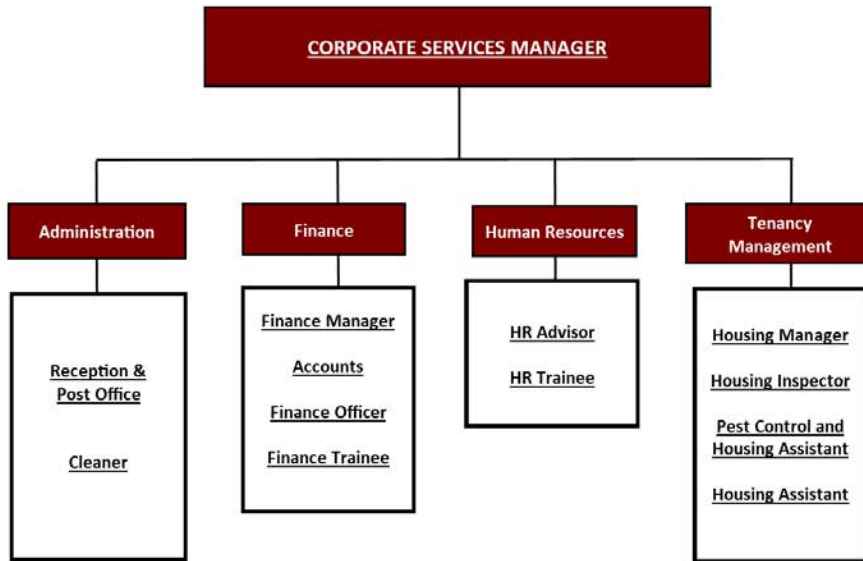
COMMUNITY SERVICES DEPARTMENT





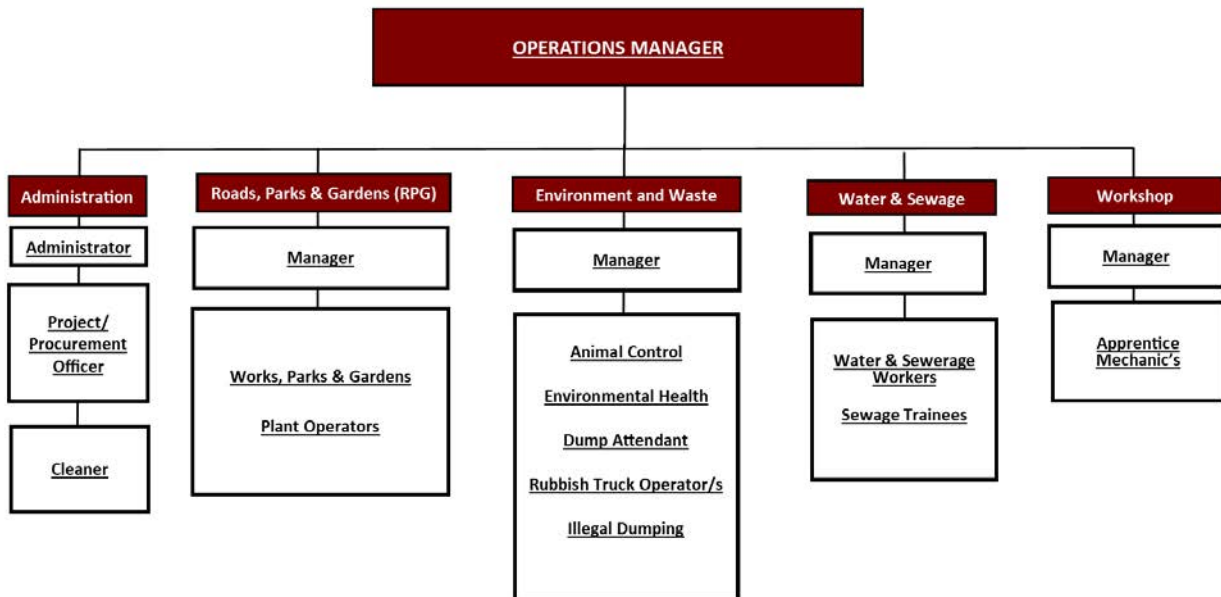
CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATION STRUCTURE

CORPORATE SERVICES DEPARTMENT



CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATION STRUCTURE

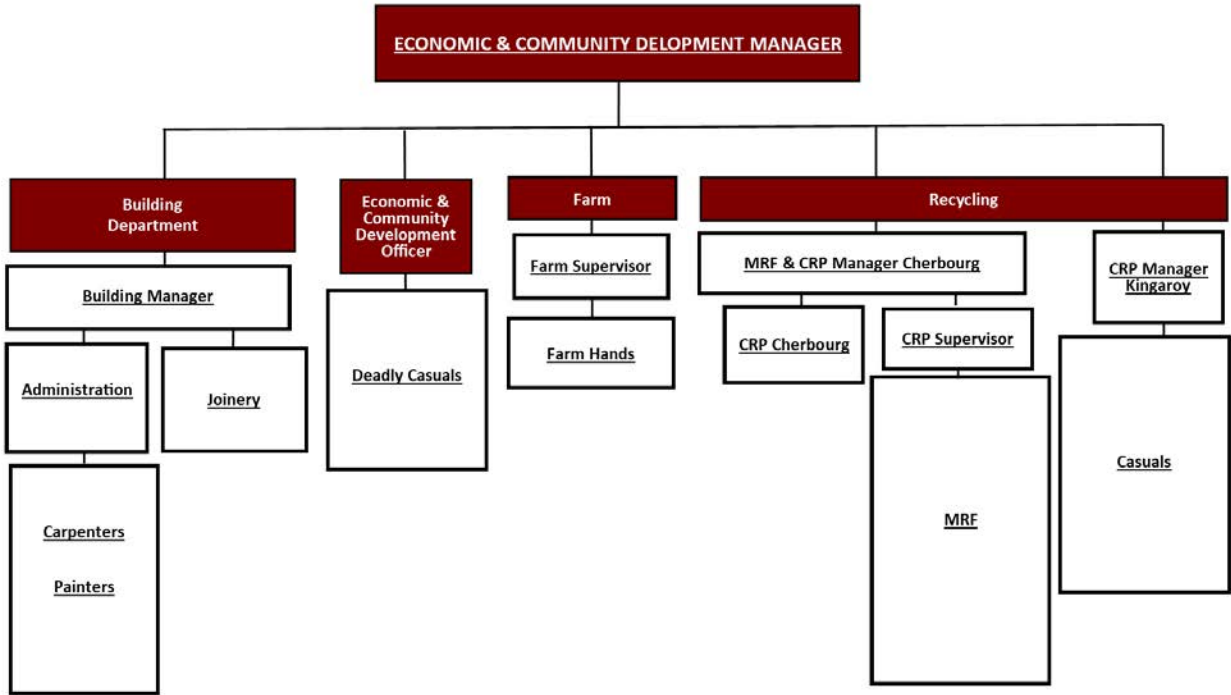
OPERATIONS DEPARTMENT





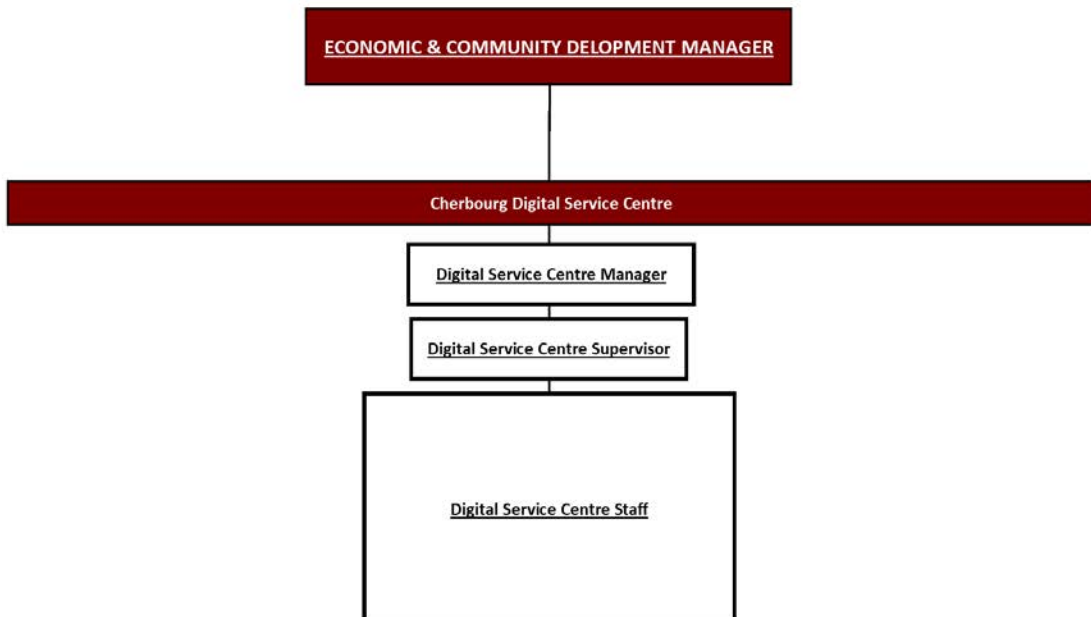
CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATION STRUCTURE

ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT (Page 1)



CHERBOURG ABORIGINAL SHIRE COUNCIL - ORGANISATION STRUCTURE

ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT (Page 2)





CORPORATE SERVICES

Our Achievements

Human Resources:

- Initiated successful recruitment, including a new HR advisor from South Burnett and a new receptionist.
- Implemented an Employee Assistance Program (EAP) through Acacia, providing free, confidential support.
- Hosted Queensland Local Government Award and Allowance information sessions to ensure compliance and transparency.
- Developed a comprehensive training calendar for Corporate Services, including Professional Development (PD) updates for clearer role alignment and capacity building.
- Succession planning for leadership roles and traineeships, with a focus on career growth and skills advancement.



Sam Murray
Corporate Services Manager

Housing:

- Created a structured housing system with separate Emergency and General Waiting Lists to improve allocation efficiency.
- Successfully reduced rental debt, demonstrating effective debt recovery initiatives.
- Continued house inspections and prioritised housing adjustments for single tenants and disability modifications, responding to evolving community needs.
- Conducted workshops and sessions to enhance housing policies, including strategies for managing tenant breaches and eviction processes.

Finance:

- Implemented internal audit recommendations, refined grant management, and completed asset valuations.
- Effective handling of the EOFY rollover and budget planning for FY 2024-25, despite staff on leave, showcasing strong teamwork.
- Introduced new financial software and systems to improve operational transparency and data management.
- Continued to work on aged debt write-offs and grant management, providing clarity on long-standing financial challenges.





Our Challenges

Staff Turnover and Recruitment Challenges:

- High turnover in key HR and Housing positions created a need for regular recruitment and temporary adjustments, impacting continuity.
- Delays in fully staffing and managing reception and housing roles led to operational adjustments.

Debt and Housing Policy Gaps:

- Persistent challenges with rental debt collection and tenant management revealed a need for more structured policies. Housing and Finance continue to collaborate to address this, but significant outstanding rental debt remains a concern.
- Hall rental was suspended due to high demand and administrative burdens, impacting community access.

Technology and Space Limitations:

- Space constraints for housing staff and outdated systems hindered administrative efficiency. Transitioning to new software and reallocating office space are intended to address these limitations in the coming year.



Our Projections

HR and Workforce Development:

- Focused on building a sustainable workforce through expanded training, defined career paths, and succession planning, especially in Housing and Finance.
- New training modules and role-based PD alignment across departments are expected to enhance skill development and retention.

Housing and Community Infrastructure:

- Aiming to increase housing for single tenants and disabled community members, with potential plans for a unit-style accommodation project.
- Continued emphasis on debt management policies and improved tenancy practices to reduce future financial risks.

Finance and Governance:

- Projected further improvements in budgeting, audit processes, and financial forecasting, aiming for greater fiscal transparency and efficiency.
- Adoption of new technology and data systems will support more comprehensive reporting and facilitate inter-departmental communication, enhancing overall governance.

This year’s initiatives reflect CASC Corporate Services’ commitment to strengthening internal structures, improving community services, and ensuring financial resilience. With strategic workforce planning, technological updates, and community-focused housing solutions, the Council is positioned to address key operational challenges and promote long-term sustainability.

COMMUNITY SERVICES

This year The CASC- Community Services collaborated with youth and community members to develop culturally appropriate and community-led alternative programs & events. Part of this process was to work in partnership with Community stakeholders always encouraging community inclusion in decision making.



Edwina Stewart
Community Services Manager

IYCC (YAG)

Goal: Foster meaningful and sustainable employment opportunities within the community to engage and empower youth actively. The goal is to create an inclusive and supportive environment that encourages the participation of young individuals in various job roles and sectors. By promoting job opportunities tailored to their skills and interests, the objective is to equip youth with valuable work experience, enhance their professional development, and cultivate a sense of ownership and belonging within their community. This initiative aims to address youth unemployment, promote economic growth, and contribute to the overall social and economic well-being of the community.

Accomplishment:

- Youth Camp
- Therapeutic Workshops
- Naidoc Ball
- Youth Forum
- Youth Festival
- YAG Shop Opening
- Fashion
- Modeling show
- Mowing & Yard Maintenance Service

Sports & Recreation

Community Services promotes strong family relationships and encourages parents to engage in sports and recreational activities. Our role (Community Services) in delivering recreation can be divided into four key areas.

- Advocacy
- Partnerships
- Strategic and statutory planning
- Provision of services and infrastructure
- Chiggy Skateboard workshops in partnership with Silver Lining

Accomplishment:

- Afterschool program
- Holiday programs
- Cricket Australia visits
- Fishing Day (Fishing Australia visit to community)
- Sports Complex Renovations/Upgrade
- DV Award recipients
- 2-year Deadly Sports Plan
- Ladies' workout classes
- Men's Basketball nights

Winifred Fisher (IKC)

Accomplishment:

- First Five Forever Playgroup
- Designer Workshops
- Who's Your Mob Workshops
- Language Workshop
- UQ Fryer Librarians visit.
- Afterschool program
- Yearly Breast Cancer Awareness Morning Tea
- Under 8's Day

Radio 4UM USMob

The primary objective was to empower the Cherbourg community by delivering timely updates as events transpired, while also prioritizing community reflection and inclusiveness.

Accomplishment:

- Livestreams
- Interviews
- Community Staff Training
- Partnerships with community organisations
- Broadcasting/Sponsorships
- Radio Station Upgrade/ Refurbishment
- Creating USMob Merchandise

Interagency

The Interagency is comprised of various community and government organizations that serve the Cherbourg community. This collaborative group convenes on a monthly basis to discuss their respective initiatives, share both positive and negative experiences, and establish partnerships aimed at improving service delivery. The participants contribute to transparency in communications with the Council and the community at large.

Accomplishment:

- Interagency Meeting (First Thursday of the Month)
- Collaborative events/service provision
- Accountability and Transparency of Service Provision with attendees of the Council Interagency

LDMG (Local Disaster Management Group)

The Local Disaster Management Group (LDMG) serves as a proactive entity focused on addressing issues related to natural disasters. Its initiatives include collaborating with the community on preparedness strategies, planning, and effective communication in the event of a disaster.

On August 10, 2023, the council convened an LDMG meeting, during which the flood study and fire mitigation plan were presented.

Subsequently, on March 6, 2024, another LDMG meeting was held where the LDMG Plan and its associated subplans were discussed and tabled for consideration.

Community Events

We organize events with intention and purpose, as they play a vital role in addressing significant community issues. These events serve to dismantle barriers related to grief and loss, isolation, suicide, and poor health, as well as substance abuse. Furthermore, they contribute to the promotion and prevention of social challenges, including inadequate health and wellbeing, as well as juvenile crime.

Accomplishments:

- 2023 Naidoc Community Awards Day
- Candle Making & Soap Workshops
- Community RUOK? March - Sept 23
- Golden Oldies - Sept 23
- Breast Cancer Awareness Morning Tea - October 23
- Candles/Soaps and Floristry Workshops - October 24
- Cherbourg YAG Fashion Parade - October 23
- Cherbourg Christmas Fair - December 23
- Christmas Hams to each Cherbourg Home - December 23
- Christmas Lights Competition - December 23
- Art & Design Workshops - March 24
- Community RUOK? March - March 24
- Cherbourg Youth Expo - April 24
- Cherbourg Anzac Service - April 24
- Cherbourg Community Prayer Service & Smoking Ceremony - April 24
- Disability Forum - April 24
- "Who's Your Mob" Workshop - May 24
- Mother's Day Flowers arrangements & Sale - May 24
- Under 8's Fun Day - May 24
- Woman's Health Information Morning - May 24
- Art Competition - May 24



ECONOMIC & COMMUNITY DEVELOPMENT

People in Cherbourg and our all work team members can be very proud of their town and services they deliver. The building team has delivered many disability modifications, house and garden shed upgrades and over 2300 maintenance work orders completed. The Containers for Change Team have collected 15M containers and saved them from going into our increasingly fragile environment. Recycling has saved 1000MT of waste going to landfill.

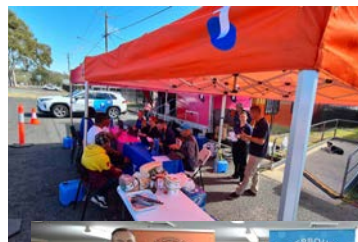


Sean Nicholson
Economic and Community Development Manager

The last year has seen a significant increase in employment for people in Cherbourg, in line with expectations, critical business relationships with Containers for Change, Qbuild and our Digital service centre partners are in a good place – we work with several Government departments who are supportive to our businesses and projects, they have helped us with funding and supported our ideas. The new Council has supported existing and new initiatives, and we look forward to acting under their strategic guidance for the next few years.

Special Projects completed 23/24

- 10 x Streetlights were put up along the main Cherbourg to Murgon Road
- Roads have been repaired on Broadway St and Jerome St junction
- White lines and zebra crossings were repainted
- Design for footpath bridges completed
- Sports Centre collapsing retaining wall replaced with an earthen section
- Sports Centre frame was rusted out, major structural repairs completed
- Modernised kitchen installed at Sports centre
- Safety road and carpark at skatepark bitumen surface
- Old Joinery a significant hazard demolished – now a planned site for a staff car park
- Old Jail demolished to clear a site for new houses
- Dangerous trees made safe and removed – around the town and along the main Cherbourg to Murgon Road
- Fire barrier tracks maintained to protect the town, once again this proved valuable foresight as several fires were lit that could have been a danger to town residents
- New technology with High speed NBN is available to all town residents
- Improved mobile phone service across Cherbourg with a new Telstra tower - a 10 year project completed this year so Cherbourg town connectivity is really good – this project will stand is in very good stead in the years to come – our data and broadband connectivity is critical to future systems and business opportunities
- Washed out roadway at the industrial site repaired
- Cover over the Chlorination tank at the water treatment plant manufactured and installed
- Concept design and business case developed of new Council admin office block – current funding applications submitted to bring this project to fruition
- New flood level gauges and warning signs installed





Future – 2024-2025 and beyond

Our Cherbourg management team (Andrew Beckett, Christine Beresford, Bruce McLeod, Bowman Button, Cathryn Sullivan) are very pleased to have had growth in most of their business sectors

- Industrial site development at the Cherbourg Material Recovery Facility
- Expansion of Containers for Change Business operations, and improved marketing and outreach to more towns
- New House Subdivision process completed, and money sourced to start the project
- Footpath completed to Turtle Park
- More training for all staff across all sectors, focus on leadership and management development
- Young people engaged and taught skills through apprenticeships
- Recycling Division Expanded to increase volumes of waste processing, and explore opportunities in light manufacturing and machine sales using ai technology
- New Houses constructed until all current house sites are filled
- Town Hall repaired and made structurally sound and more appealing in presentation
- Cherbourg Digital Service Centre developed to increase customer service delivery
- Continuous improvement and upgrading of current housing stock
- Upgrading of some Council building fire escapes
- Upgrading of some Council building roofs

Going forward we will continue to improve on disaster management processes and preparations, we will all focus on developing a positive and productive workplace culture through consistent encouragement training and good discipline in WHS.



OUR OPERATIONS

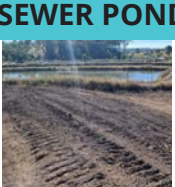
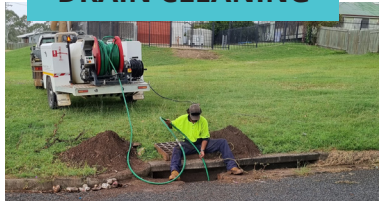
The operations department has been focused on providing the community with high levels of service as well as making the community more resilient to disasters. Thanks to the QRA funding all councils critical infrastructure are now fitted with generators and have been flood proofed. With the operations department committed to continuous improvement of services within community the council partnered with the Regional development manufacturing and water department to develop a plan to fix water quality issues that have been recurrent for community. Numerous engineers visited the water treatment plant and prepared a report to go to the federal government to be funded. Council has collected approximately 22 tons of recycling from community keeping it out of landfill and caring for country. Landfill upgrades started with the installation of fencing around the landfill site as well as the cleanup of the site. The operations department will continue this journey of infrastructure and service improvement into the future.



Matthew Bock
Operations Manager



DRAIN CLEANING



SEWER POND PROJECT

Current achievements

- Installation of solar lighting on Cherbourg road
- Installation of 2 flood cameras and town siren to assist in disaster management
- Upgrades to sewer pump stations to make more resilient to disasters
- Installation of generators on critical council assets
- Stage 1 of the Landfill upgrade was completed. Installation of the perimeter fence
- Damage to sewer ponds from flooding was repaired
- All stormwater drains were cleaned out under a QRA project
- 2 Smart bins installed in community

Future projects

- Landfill facility upgrades
- Council depot upgrades
- Installation of 2km of water main
- Construction of a new reservoir on Burt button lookout
- Upgrades to the water treatment plant
- Installation of 87 solar street lights in community
- \$26 million grant for water infrastructure
- Pound facility upgrades taken place including fencing, surgery upgrades, retaining wall and fencing upgrades
- The purchase of the street sweeper to keep the community streets clean



OUR WORKFORCE

A Report from our HR Advisor: **Jackie Roberts**



Our Workforce Strategy 2025-2028 is focused on building community capacity through local job creation and career development. With 95% of our team identifying as First Nations, we prioritize Cherbourg community recruitment in partnership with local job agencies.

This year, we expanded our workforce team, invested in training programs, and engaged Acacia as an external provider to offer confidential Employee Assistance Program (EAP) support. We also partnered with TAFE Nurunderi and Indigenous Workstars to provide mentoring through the SIGNPOST initiative, furthering skills development and career opportunities.

To ensure fair remuneration, we host information sessions on the Queensland Local Government Award and Allowances, working closely with unions to maintain transparency and compliance with employment standards. Our investment in training and development fosters a supportive, inclusive workplace where employees feel valued and empowered to deliver their best.

Succession planning is key to our strategy, offering younger team members pathways to leadership roles and traineeships. Our leaders actively participate in continuous training and network with other councils through Local Government Villages, strengthening their skills and community connections.

We are committed to delivering accessible HR and recruitment services, making it easy for the community to connect with us digitally, in person, and by phone. As part of our dedication to good governance, we maintain transparency, meet compliance requirements, and strive for best practices in every area of service.



Our inclusive work culture promotes respect for all backgrounds, cultures, and abilities. We provide regular training on Local Government legislation, ensuring staff understand their roles and responsibilities. To further enhance accessibility, our website now features a complaint mechanism for quick response and resolution.

Workplace Health and Safety (WHS) is a top priority. We are developing our own WHS-qualified staff to oversee safety management and have introduced ongoing toolbox sessions to reinforce our commitment to employee well-being. With our WHS Consultant's upcoming retirement, succession planning is underway to maintain safety standards.

Our Reward and Recognition program, which includes an Employee of the Month award, celebrates staff dedication to our core values: Leadership, Honesty and Integrity, Respect for People, Culture, and Country. Employee satisfaction surveys show strong engagement and high morale, affirming our approach.

Flexible work arrangements further enhance our commitment to adaptability, enabling us to meet the evolving needs of our workforce while ensuring continued excellence in service to the Cherbourg community.

Cherbourg Community Newsletter



Siehanna Charts a New Course

2023-24 IN REVIEW

in Software Testing

Siehanna Mickelo has blossomed into a delightful success story for our growing digital business presence, embarking on a journey as a software tester at the global consulting firm DB Results, with a desk set up at our Cherbourg Digital Service Centre. Taking a break from her psychology studies to care for her children, Siehanna dipped her toes into the tech world, despite it being a whole new playground for her.



Now, she meticulously irons out the tiny wrinkles in DB's apps and websites, ensuring they run smoothly for prominent clients like the National Disability Insurance Agency and New South Wales Police. Although DB Results has a worldwide presence, Siehanna is one of the rare gems representing them in Queensland, and the sole ambassador in Cherbourg. Diving into technology, especially software testing, has unfolded as a satisfying adventure for Siehanna, who cherishes the lively challenges it brings. What excites Siehanna is the potential to spark more employment opportunities for Cherbourg locals in software testing, with a relatively easy pathway to opening a door into this realm. Siehanna's eyes are set on exploring the boundless horizons of the tech world, inviting others to share the journey with her.

Cherbourg Youth Advisory Group - Open Doors to New Business and Services

Confident, colourful and creative ... this was the face of Cherbourg's young people on show at the official opening of the community's new "YAG Shop" in October. The shop, at Bert Button Lookout, is the latest project of Cherbourg's Youth Advisory Group (YAG). It sells floral arrangements, fashion items, handmade candles and jewellery, all designed by younger members of the Cherbourg community. The business is an expansion of a project which YAG members began in early 2023 after taking workshops with Murgon florist Felicity Aitken. The aim is for more workshops in both floristry and digital design to be held at the centre in the future.

Elders at the opening ceremony were presented with floral "crowns" which they wore with pride. The young Wirri-Wakka group also performed a series of traditional dances.

However, the highlight of the morning was the fashion parade, with formal wear, beach wear, scarves, wraps, bags, umbrellas – and even shoes! – modelled by community members. Designs by Martina, Yolandie, Wawida and Karla were digitised and then sent away to be incorporated into fashion items.

Bundaberg businesswoman Julie Appo, who runs her own fashion shop on the coast, guided the process, led the design workshops and compered the fashion parade.

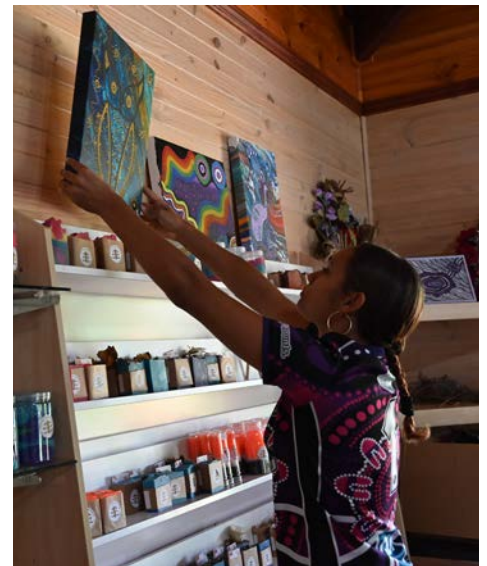
"I want us to have something where you could actually make a living from this," Julie said. She said having retail outlets where the items could be sold was really important.

The fashion items will be available to purchase at both the YAG Shop and at Julia's business in Bundaberg and, hopefully eventually, overseas.

The old Emu Farm building, which houses the YAG Shop, and surrounding lookout area also received a makeover thanks to the RACQ Foundation.

RACQ Chief Executive and Foundation Director David Carter said the Foundation had brought up 18 volunteers to work in the Cherbourg community for a week.

They did painting as well as tidying up the gardens and barbecue area.





Cherbourg Adopts \$26m Budget

Cherbourg Council CEO Chatur Zala is hopeful a number of projects that have been in the pipeline will become a reality during the 2023-24 financial year.

These include the construction of a footpath on the Cherbourg-Murgon walking track, upgrades at the tip and further preliminary work on a proposed new community centre in Barambah Avenue.

Cherbourg councillors adopted their \$26 million Budget in July.

Good news for residents is there will be no increase in rents this year, and Council has also budgeted for seven new homes to be built in the town.

These are currently out for tender.

Other projects listed in the Budget include a new flood warning system for the community (which was completely cut off during the 2011 and 2013 floods); construction of a cubby house and a bike track at the Gundoo Early Childhood Learning Centre; more infrastructure for the town's call centre; and a range of Works For Queensland projects.

The Council will also spend \$1 million planning a new Cherbourg sub-division; \$500,000 on new plant; and will expand the amount of funding available for community projects.

In handing down the Budget, the Council acknowledged that it is likely to face challenges delivering some of its projects in a high-demand market.

However, it was confident that 80 to 90 per cent of its planned capital works could be delivered in the coming year.

Ahead of the Storm: Cherbourg's LDMG Meeting Maps Out Disaster Preparedness Strategies

In August, a Local Disaster Management Group (LDMG) meeting was hosted in Cherbourg to review and strategize the community's preparedness for potential disaster scenarios, encompassing floods, fires, or health crises. Representatives from key sectors such as health, fire, police, and meteorological services, along with other significant government and supporting bodies, provided insights into the community's current state of readiness.



One of the key agenda items was the discussion of the upcoming evacuation training and drills set to be conducted in partnership with the Red Cross and local emergency services.

CEO Zala presented a detailed account of the allocation of approximately \$1.6 million in QRA funding toward various projects and infrastructure enhancements. Notable expenditures included upgrades to the kitchens at the Sports Complex, which is designated as the community's Evacuation Centre, and the acquisition of several generators to sustain critical services during disaster events. These generators have been positioned at essential locations like the water and sewage treatment plants, the works department, council chambers, and the radio station.

The funding allocation also encompassed a wide array of disaster response and preparedness equipment such as a disaster/emergency activation trailer, mobile catering trailer, emergency water storage at the evacuation centre, emergency supply containers and kits, a diesel tanker, upgrades to sewage infrastructure, clearing and re-contouring of drains, installation of flood cameras, real-time monitoring systems, electronic billboards, a community emergency siren, as well as enhancements and additions to street lighting.

During the meeting, attendees were briefed on the various flood and fire mitigation studies that had been, or were being, undertaken within the community. An update was also provided regarding the Bureau of Meteorology's plans to activate a Weather Radar for the Darling Downs Region by mid to late 2024, promising more accurate and updated weather readings for the region.

A notable discussion pointed to the likelihood of facing a harsh, dry summer season, albeit with a reminder not to overlook the potential of flood events, a common occurrence in Queensland annually.

Concerns were raised about community complacency in household preparedness for disaster scenarios. The emphasis was on the essential preparation with items like dry or canned foods, torches, batteries, long-life milk, water, and medicines. The meeting highlighted the need for intensified public awareness campaigns as the community approaches more critical periods of potential disaster risks.

The next LDMG meeting was slated for early December, with the aim to continue these vital discussions and preparations.

New Council Leadership Team Starts Their Four Year Journey

A special meeting to swear in the new team was held in the community's Council Chambers on the Wednesday morning.

Special guests at the meeting were Cherbourg Elders (including Mayor Simpson's mother Aunty Ada Simpson), Council staff members, Cherbourg State School principal Boyd McLean and the school's captains.

Elder Uncle John Warry Stanley was invited to share a prayer before the meeting.

He congratulated the new councillors. "You are now in the footsteps of your former councillors who went before you," he said. "Bruce, it's going to be a challenging one for you. Four years is a long road to travel but in those four years you've got community, you've got people behind you." He said the councillors were moving into four years of "unknowingness" "It is something that you have within yourself to make changes," he said. "The changes that you make will benefit this whole community, and this whole community will thrive on the decisions that you arrive at."



New Mayor: Bruce Simpson



Our newly elected Mayor Simpson acknowledged all the people, and council members, who had shaped Cherbourg into what it is today. "The Cherbourg community has spoken," he said. "I guess they want some fresh ideas and new energy. We know that we're not going to get everything right but we know that you (can) show us, and talk to us, bring some solutions, bring some deadly ideas that you can all contribute to this community." CEO Chatur Zala congratulated the new councillors and thanked the previous council.

Returning Officer Eric Law AM was also thanked for his help during the election process. Uncle Eric took the opportunity to speak to the new councillors just as a Cherbourg community member. "I think this is going to be the most crucial Council we've ever had," he said. "I think some of the decisions that you're going to make around this table are really going to shine the light for us as a community. I think the best thing, and again this is my own personal opinion, I think what we need to do is to go back to our culture. Because if you look at it, everything revolves around it. If there's one thing the Referendum taught me is that we have to start (having) self-determination. We have to start determining our own future. I think you councillors are going to have the ability to do that."



Investing in Our Leadership Team - Brings Rewards For Cherbourg

Here at council we feel blessed to be able to welcome regular visits from a much respected friend to our Cherbourg Council team in Brett De Chastel.

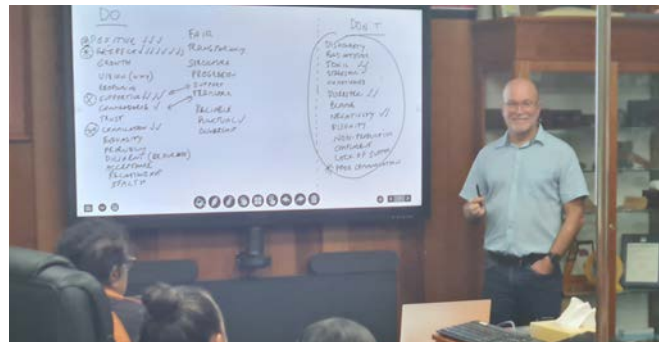
Brett is a 32 year veteran of Local Government who only recently retired as the Local Government Managers Australia Queensland (LGAQ) President.

Brett volunteers with us here in Cherbourg, also working with some Cape York councils acting as a mentor; and continuing his passion for supporting indigenous communities.

Brett plays not only an advisory role, but also spends time with our Management and Leadership team, members who are at the heart of our operations imparting his many years of knowledge and significant people skills.

Brett quite often works one on one with our CEO and with the CASC senior management team, but in November Brett took a group of our key players through another in a series of leadership training sessions. It is here we speak as a group on good practice in managing people, and the work environment.... we discuss the Do's and Don'ts that make a positive and productive workplace.

These sessions are valuable, bringing us together, strengthening us, reminding us why we are here and why we do what we do. Here for Cherbourg and for our mob!





New Disaster Warning Systems Roll Out

Keeping our mob informed and safe in the event of a disaster, with new disaster management and warning systems being installed for the community of Cherbourg in February.

When needed, sirens will alert residents to a major emergency that is likely to, or will, impact the community's safety.

The system includes a flood/fire warning siren, a flood camera and flooded road warning signs. The sound of the siren is a signal to community members to seek additional information from a reliable source, such as:

- The advice of police and other authorities on the ground.
- Our local Cherbourg Radio 94.1fm otherwise ABC Radio Wide Bay is the official disaster station
- ABC emergency website has up to date information on emergency situations and weather.
- Cherbourg Regional Council's Facebook page and website.

Also remember to keep your family and friends safe and keep out of floodwaters, flooded creeks and rivers.

Remember: If it's flooded, forget it. The sirens are not a standalone system for alerting the community. Residents should not solely rely on the siren sounding for all hazards. It is important for individuals and households to be responsible for their own personal safety and protection of their property by ensuring they are prepared for emergencies and disasters. Information on emergency preparation is available on the Cherbourg Aboriginal Shire Council website under disaster management.

One Year of Recycling Success in Cherbourg!

It's been a whole year since we rolled out the yellow lid bins, and what a journey it's been. Your efforts have made a real difference, and we've got some awesome stats to share:

First Collection (31.01.2023): 122kg from 21 bins! Highest Collection (06.06.2023): A whopping 780kg from 60 bins! Total Collections: 51 Tuesdays. Bins Collected: 2,523. Total Weight of Recyclables: An incredible 23,102kg (That's 23 tonnes!) Participating Households: 254 and counting.

Also, shoutout to the 'Bin Day Bingo' winners – your recycling spirit has been inspiring!

Thanks to your efforts, we're reducing landfill waste and caring for our beautiful country. Let's keep this momentum going. Every bin, every week counts. 2023 was a big year of change and doing things better ways, so a special thanks to everyone for adapting, doing your bit to fill our 'Big Jack' (rubbish truck) every week, and making recycling a part of our daily lives. Here's to many more years of mob helping to get Cherbourg clean and green!



Spreading Christmas Ham Happiness

Cherbourg Council works crew hit the streets of community in December to deliver Christmas Cheer in the form of a Leg of Ham for each Cherbourg household. Driving decorated council utes, pumping out popular Christmas songs, it was such a wonderful experience for our workers, being excitedly greeted by children, receiving hugs and kisses from elders who overjoyed to receive this kind gesture.

Council was keen to do something nice for our mob, especially following so much recent bereavement (sorry business). With cost-of-living pressures increasing, community members were delighted to have such a thoughtful gift. Christmas time we see a lot of family coming home to Cherbourg to enjoy time with family on country, a ham to carve on the day is a welcome addition to the dinner table. We work hard to build strong relationships with our service providers, to get value from funding we receive, it is these partnerships and good financial management that opens the door to opportunities like this, allowing us to make small gestures that strengthen our community spirit.

The hams were purchased locally from Swickers who came on board to help make this happen.

We think it is so important to support local businesses and employers, it just make sense, wins all round.





Award For Parenting Tips is a Win For Mob

Cherbourg Us Mob Radio, has won an award at the prestigious First Nations 2023 Media Awards held in Canberra. The station picked up the trophy for “Best Promo or Station ID” award for its “D’arin Djanum Parenting Tips for Mob” segments which came out of the Triple P parenting program.

The award presentation acknowledges Us Mob Radio as the broadcaster that recorded and produced the segments, and the work done by station co-ordinator Michael Monk, broadcaster / content creator Arlene Langton, and broadcasters Kimberly Barrett, Tara Priestly and the late Harold Chapman. Michael Monk told local media “However we know this really was a ‘whole of community’ project that involved much research and consultation with parents and Elders, educators and mentors to ensure that the messages are culturally appropriate for our mob,” “This has become a wonderful resource for mob here in Cherbourg and is being shared and implemented in other First Nations communities. “To everyone involved (you know who you are), this award recognises each and every one of you.”



Cherbourg UsMob Radio hosted a morning tea inviting key stakeholders and a long list of community members who participated, advised, or lent their voices to the recorded segments that are now aired daily on UsMob Radio. Delivering the end product came after many months, of hard work coordinated by the project leads Psychologist Arvind Ponnappalli and University of Queensland Associate Professor Karen Turner with Michell Forster from Triple P, consulting with community parents and elders, refining the scripts, before Us Mob moved to recording interviews and the finished scripts.

But it is with some sadness that some who participated in in the journey of creating these segments passed before seeing this result.

We honour the memory of Uncle Rocko Langton who wrote and recorded the backing music along with Uncle Harold “Big Chance” Chapman who was consulted and lent his voice to one of the segments.

Housing Solutions for Community

“Housing is our priority” Mayor Bruce Simpson stated at a Cherbourg Council Housing Workshop in May of 2024 (the third meeting since the new council had been sworn in).

This is a challenging space for any community and Cherbourg has its fair share of the burden to carry from day to day in getting the best outcomes for our growing community in tough economic times. Mayor Simpson acknowledged “social housing issue across the country (and) we don’t want to see our people homeless on community, because we all want to live on country”, the Mayor added he and his council are working very hard with CEO



Zala and his housing team to find a balance of asset management to safe housing to shortening the list of people waiting to get into homes here in community.

Mayor Simpson indicated “Priorities like disability modification, to repairs and maintenance to make sure everyone is safe with a roof over their head”.

Deputy Mayor Carla Fisher echoed the Mayor comments, commending our Housing Team on their efforts.

Councilor Gordon Wragge said he believe council are on the right track with its approach and spoke to ongoing agenda of creating jobs for community, “We are on track to this, especially with welcoming contractors in who will employ locals” as part of a contract of service to Cherbourg.

Councilor Daniel Weazel, who formally held a position on Council in the housing department acknowledged it is a big job and the Housing team do a hard job.

Councilor Tom Langton who has a background in trades with a close knowledge of the condition of many of our community houses, supported sentiments echoing the need for ongoing funding to help with demands in this area.

CASC Elders Advisory Group launched

Cherbourg Council has formed an Elders Advisory Group to advise council on setting strategic goals for the community. Mayor Bruce Simpson announced this week that the inaugural members of the Cherbourg Elders Advisory Group would be: Eric Law (chair), Christine Stewart (deputy chair) and members Leila Davidson, Neil Simpson, Cynthia Button, Arnold Murray, Lance Hill, Lindsay Cobbo and Kenny Day.

In May, Council invited expressions of interest from community members to join the group.

The applicants had to live in Cherbourg, be well-respected in the

community and be willing to commit to the group for at least 12 months. The aim was to form a group which could provide valuable advice to Council on important matters. Mayor Simpson said the group would meet once a month for the next year. "This is an exciting time for our community to bring back the old community ways of including our Elders in the local decision-making process," Mayor Simpson said. "We are looking forward to working with the Cherbourg Aboriginal Shire Council Cherbourg Elders Advisory Group (CASCCEAG) and the anticipation of great outcomes."

Original Story by Southburnett.com.au



Outgoing Councillors Keep Pushing For The Long Term Goals

As four years as elected representatives of our community drew to a close, it was an important day that unfolded in February for our Mayor Elvie Sandow, Deputy Tom Langton, Councillors Leighton Costello, Bronwyn Murray, Fred Cobbo, and CEO Chatur Zala attending meetings at the Queensland Parliament House in Brisbane.

The first agenda item was a meeting to discuss significant issues surrounding law and order with the Hon. Mark Ryan MP, Minister for Police and Community Safety. Topics of discussion included police response times, youth crime, the need for additional police resources and personnel. We conveyed to the minister our desire for improved law and order outcomes for our community, including the presence of Police Liaison Officers (PLOs) and a full complement of eight State Police Officers in Cherbourg, along with an enhanced relationship with the Officer in Charge (OIC) and State Police already based in our community.

Additionally, we discussed the establishment of a new police station on Barambah Avenue in Cherbourg and the introduction of a Protective Services Officer. Subsequently, we met with the Hon. Charis Mullen MP, Queensland Minister for Child Safety, Seniors, Disability Services, and Multicultural Affairs.

Our final meeting involved a critical discussion about advancing funding for a Cherbourg Multipurpose & Civic Centre and for the current Cherbourg landfill development upgrade. We met with Champions Hon. Leanne Linard, Minister for Environment and the Great Barrier Reef and Minister for Science and Innovation, who was joined by Clare O'Connor, Director-General of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts.

We highlighted the need for support from our Champion Minister and the Director-General to advocate for special funding for these projects, especially the Multipurpose & Civic Centre, for which a business case has already been completed, and the necessary upgrades for our landfill to comply with legislative requirements. **We wish to recognise and honour the dedication, leadership, and heart felt service** of former Mayor Elvie Sandow, Deputy Mayor Tom Langton, and Councillors Leighton Costello, Bronwyn Murray, and Fred Cobbo. Go to the CASC Website to read our tribute "**Celebrating Four Years of Leadership**" or use the QR Code here.

Annual Report 2023/24





OUR FUTURE

Our past has been written for us, but our future is in our own hands entirely. Cherbourg Aboriginal Shire has faced many complications and hardships in the past, but the one thing that cannot be broken is our resilience and determination to move forward and strengthen our Community. This last year has been filled with successful initiatives to preserve our history, culture and community. Our future is moving full-steam ahead to improving our resources, developing our infrastructure, sharing our culture and making Cherbourg a safe, sustainable, strong and inspiring place to live.

The Cherbourg Aboriginal Shire Council has already invested funds and grants into the following projects:

1. Cherbourg to Murgon Footpath
2. Major Upgrades to Cherbourg Cemetery
3. New Houses
4. Upgrades to Cherbourg Landfill
5. Local Recovery & Resilliance Works

The following projects are currently being assessed for grant approval and is in the Council's best interest to pursue for the following years:

1. New Community Centre
2. News Council Administration Complex
3. MRF- Materials Recovery Facility upgrade
5. Cherbourg Landfill Development
6. New Wetland development
7. New Housing, Sub-division, and Land Development
8. Water Resevior and asocciated major upgrades to Water Treatment Plant

It's thanks to the community of Cherbourg that we are all able to move into a bright and strong future, which benefits our land, each other, our children, and generations to come.





CORPORATE GOVERNANCE & LEGISLATIVE REQUIREMENTS

The following information provides details required by the Local Government Act 2009 and the Local Government Regulation 2012

SENIOR CONTRACT EMPLOYEES SECTION 201 LGA 2009

Total remuneration payable to senior contract employees was \$516,167. This includes housing, vehicle costs, compulsory superannuation and telecommunication costs.

1 senior contract employees with a total remuneration package in the range of \$125,001 - \$225,001

3 senior contract employees with a total remuneration package in the range of \$25,000 - \$125,000

INVITATION TO TENDERER'S TO CHANGE THEIR TENDER SECTION 190 LGR 2012

No invitations to amend tender specifications under section 228(7) after tenders were called during 2022-2023.

BENEFICIAL ENTERPRISES SECTION 41 LGA 2009

No Beneficial Enterprises were recognised during the 2023-2024 financial year.

BUSINESS ACTIVITIES SECTION 45 LGA 2009

Council did not conduct any business activities during the financial year 2023-2024

SIGNIFICANT BUSINESS ACTIVITIES SECTION 45 LGA 2009

Council did not conduct any significant business activities during the financial year 2022-2023. Council did not conduct any significant business activities during the previous financial year.

COMPETITIVE NEUTRALITY PRINCIPLE TO SIGNIFICANT BUSINESS ACTIVITIES SECTION 45 LGA 2009

Council did not conduct any significant business activities during the financial year 2023-2024.

- Assist in ensuring that Council is achieving ongoing improvements through a risk-based approach, via performance audits: and
- To ensure compliance with legislation, council policy and procedures: and The focus this year was placed on three (3) areas:

1. Cash Management Strategies and Policy• review current systems and process in place to manage cash maintained by the Council and review the current investment strategies.
2. Fraud Risk Management Framework· assess if Council has adequate systems in place to appropriately identify and assess fraud risks.
3. Desktop Valuation - a review of the desktop valuation of property, plant and equipment report prior to updating the asset register.



OVERSEAS TRAVEL SECTION 188 LGR 2012

No overseas travel was undertaken by councillors or staff on behalf of Council during the reporting period 2023-2024.

OTHER RELEVANT ISSUES TO MAKING AN INFORMED ASSESSMENT SECTION 190 LGR 2012

There are no known issues relevant to making an informed assessment of Council’s operation and performance in the financial year.

COMMERCIAL BUSINESS UNITS SECTION 190 LGR 2012

Council did not operate any Commercial Business Units during the 2023-2024 financial year.

RATES AND CHARGES SECTION 190 LCR 2012

The annual report must contain a summary of all concessions for rates and charges granted by the local government. During 2023-2024, no concessions were granted.

DISCRETIONARY FUNDS SECTION 189 LCR 2012

Councillors did not have discretionary funds during the 2023-2024 financial year.

OVERSEAS TRAVEL SECTION 188 LGR 2012

No overseas travel was undertaken by councillors or staff on behalf of Council during the reporting period 2023-2024.

OTHER RELEVANT ISSUES TO MAKING AN INFORMED ASSESSMENT SECTION 190 LGR 2012

There are no known issues relevant to making an informed assessment of Council’s operation and performance in the financial year.

RATES AND CHARGES SECTION 190 LCR 2012

The annual report must contain a summary of all concessions for rates and charges granted by the local government. During 2023-2024, no concessions were granted.

DISCRETIONARY FUNDS SECTION 189 LCR 2012

Councillors did not have discretionary funds during the 2023-2024 financial year.





COMMUNITY FINANCIAL REPORT 2023/24



COMMUNITY FINANCIAL REPORT

(section 184 Local Government Regulation 2012)

The Community Financial report is prepared to provide residents, businesses, and other stakeholders with an understanding of Council's financial performance and position for the 2023/24 financial year. It aims to give the reader a summary of Council's financial statements along with key financial statistics and ratios, including trends and forecasts.

Financial Statements are an audited formal record of the performance and position of Council. There are four financial statements and three sustainability ratios that assist in providing a high-level picture of Council finances for 2023/24.

The Financial Statements of Cherbourg Aboriginal Shire Council set out the financial performance, financial position, cash flows and the net wealth of council for the financial year ended 30 June 2024. These are described as:

1. Statement of Comprehensive Income

A summary of Cherbourg Aboriginal Shire Council's financial performance for the year ending 30 June 2024, listing both regular income and expenses and other comprehensive income which records items such as changes in the fair value of Council's assets and investments.

2. Statement of Financial Position

A 30 June 2024 snapshot of Cherbourg Aboriginal Shire Council's Financial Position including its Assets and Liabilities.

3. Statement of Changes in Equity

This is the overall change for the year (in dollars) of Cherbourg Aboriginal Shire Council's "net wealth".

4. Statement of Cash Flows

Indicates where Cherbourg Aboriginal Shire Council's cash came from and where it was spent.

5. Financial Sustainability Ratios

For reviewing Council performance and sustainability.

- a) Unrestricted cash expense cover ratio
- b) Operating surplus ratio
- c) Operating cash ratio
- d) Asset sustainability ratio
- e) Asset consumption ratio

Revenue

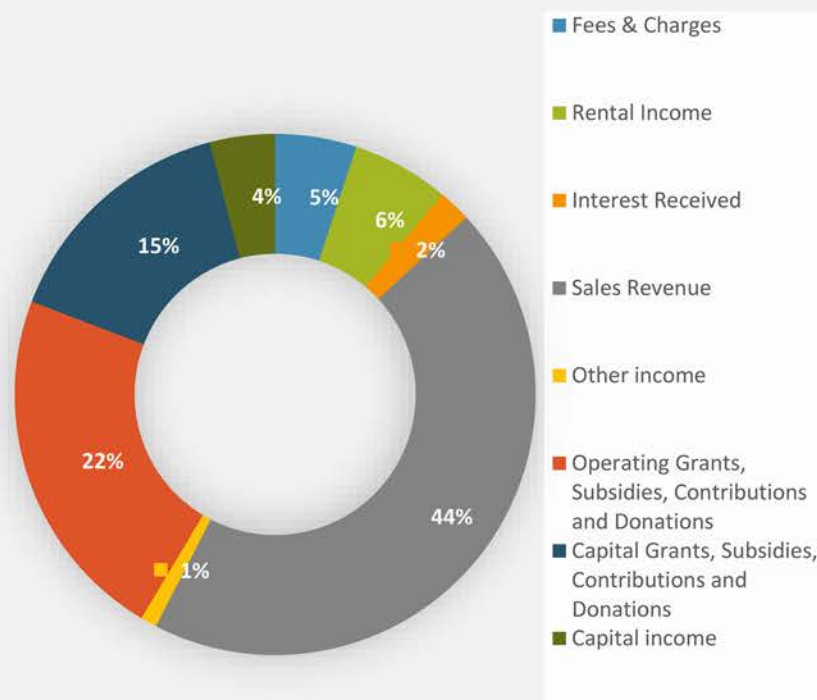
The two main categories of revenue are recurrent revenue and capital revenue. Council's recurrent revenue is money raised that is used to fund the operations of Council. Council raises recurrent revenue from income sources such as fees and charges, grants, subsidies and donations, sales revenue, rents, and other income. Council's capital revenue is sourced for the purpose of constructing and/or reconstructing Council's assets now and into the future. Capital revenue consists of grants, subsidies, and contributions.

Overall recurrent revenue for 2023/24 decreased by \$1.22 million, which is attributed to:

- \$3.11 million decrease in operating grants and subsidies
- \$1.65 million increase in sales revenue, other revenues and fees and charges
- \$0.24 million increase interest revenue and rental income

The main sources of recurrent income for the year were grants and subsidies and sales revenue comprising 81% of recurrent revenue and 66 % of Council's total revenue. The recurrent income generated from housing rental, fees and charges, interest and other income is 34% of total revenue.

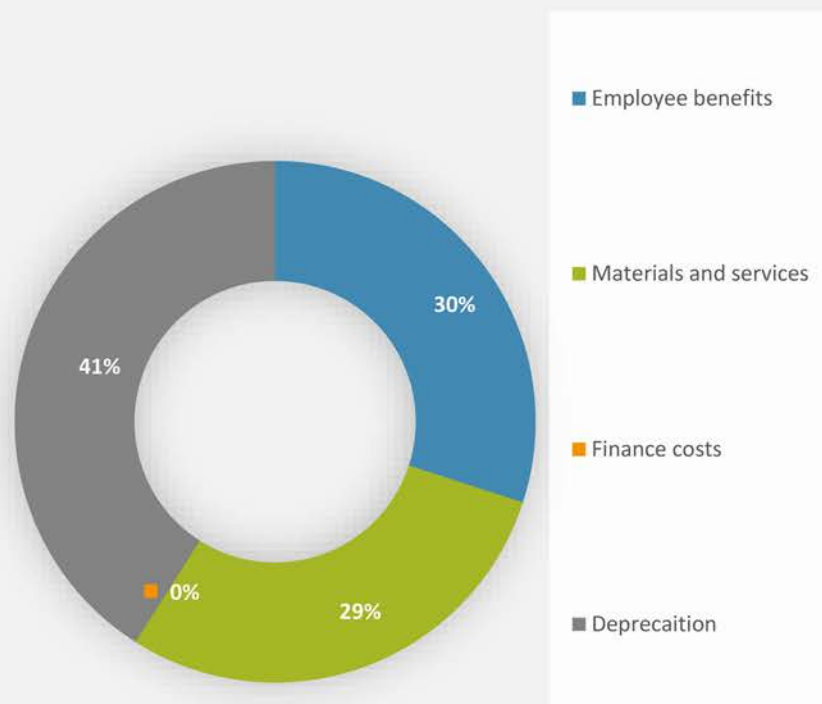
Throughout the year, several significant projects were successfully completed, including disaster recovery and resilience initiatives, a disaster early warning system, the design of the Cherbourg Community Centre business case, road repairs, upgrades to solid waste facilities, and improvements to building facilities. As a result, capital revenue for the 2023/24 fiscal year rose by \$1.71 million compared to FY 2022-23.



Expenses

Council's recurrent expenses include employee benefits, materials and services, finance costs and depreciation. Council's recurrent expenditure increased by \$2.15 million compared to the previous year. This was due to the increase in depreciation, employee benefits, and materials and services.

Depreciation made up the largest type of expenditure at 41% followed by employee benefits at 30%, and materials and services at 29%



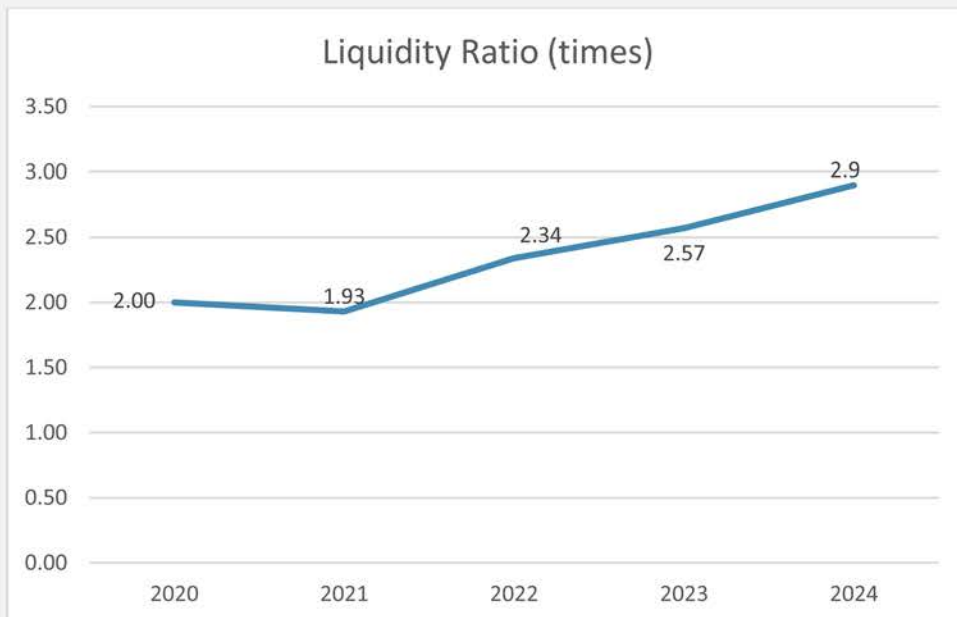
Note: Finance costs do not register as a percentage of chart due to low value.

The Statement of Financial Position

This statement is often referred to as the balance sheet and summarises the financial position of Council at the end of the financial year. The statement measures what Council owns (assets) and what Council owes (liabilities) at the end of the financial year with the difference between these two components being the net community wealth (equity of Council).

The balance sheet indicates that Cherbourg Aboriginal Shire Council has current ratio (current assets / current liabilities) of 2.90:1. This ratio means that the Cherbourg Aboriginal Shire Council has \$2.90 of cash and current assets for every \$1.00 of current liabilities.

Cherbourg Aboriginal Shire Council has no borrowings and has a total asset base of \$223 million providing borrowing capacity for future capital projects. However, its negative operating surplus ratio suggests council may experience difficulty in repaying debt if it was to borrow at some point in the future.

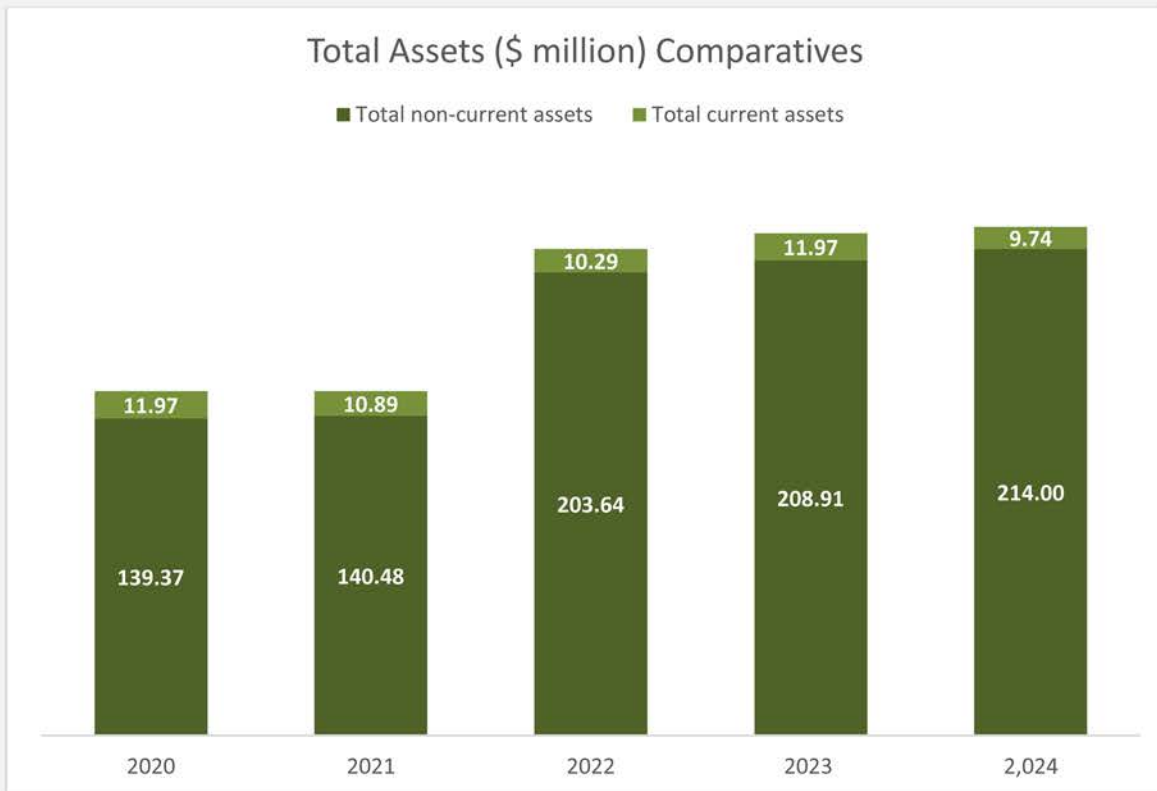


Assets

Cherbourg Aboriginal Shire Council Current Assets include cash and cash equivalents, trade and other receivables, inventories, and contract assets. There was decrease in the cash balance of \$2.50 million.

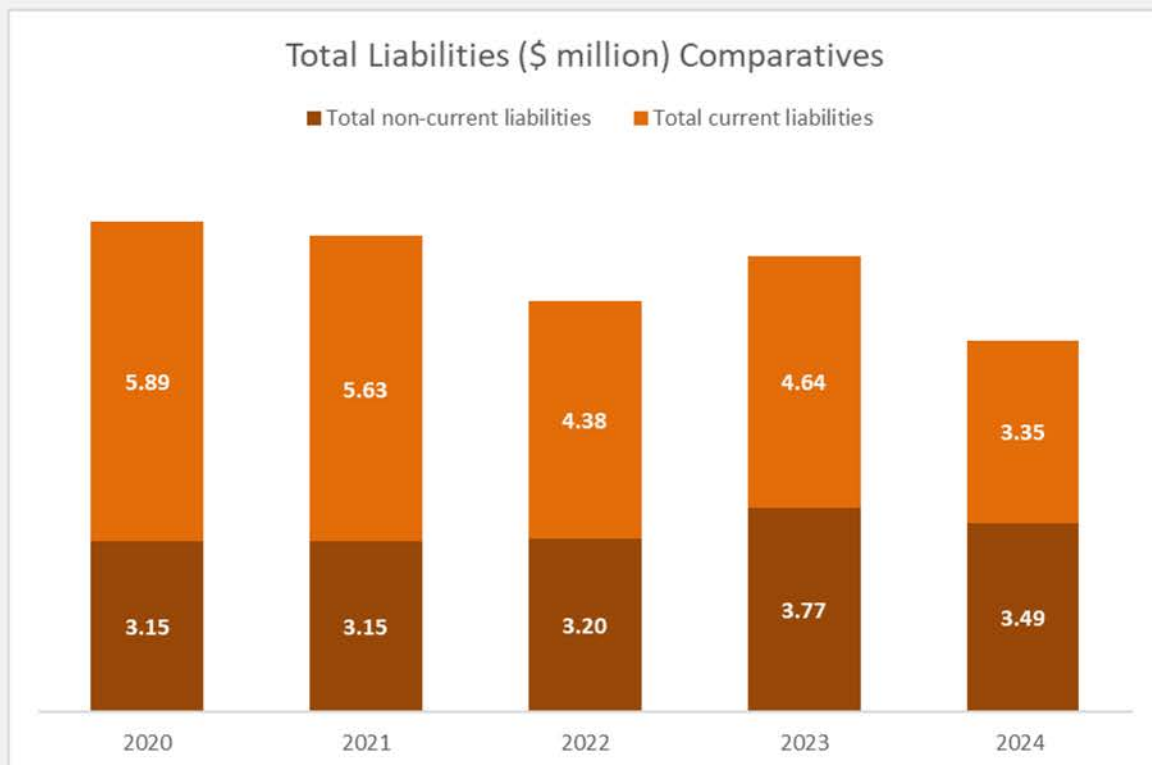
Council had invested \$8.56 million in an on-call account with Queensland Treasury Corporation. Due to the current high interest rates, interest income for the year was \$414,297.

Property plant and equipment is the largest asset type comprising \$214 million. Property plant and equipment is made up of Council asset classes including land, buildings, houses, infrastructure, plant and equipment, motor vehicles, furniture and fittings and works in progress. Council's Houses and Building assets are the largest component of property plant and equipment amounting to \$161 million.



Liabilities

Council's liabilities comprise of contract liability (grant funds for which work has not been completed), provisions, and trade and other payables. Liabilities as at 30 June 2024 totalled \$6.84 million. The provisions balance comprises long service leave payable to employees (\$0.57 million) and since 2019, an amount estimated for the future restoration of Council's landfill (\$2.83 million at 30 June 2024). Trade and other payables total \$1.37 million. The contract liability for the year was \$2.064 million due to the number of grants being received in advance.

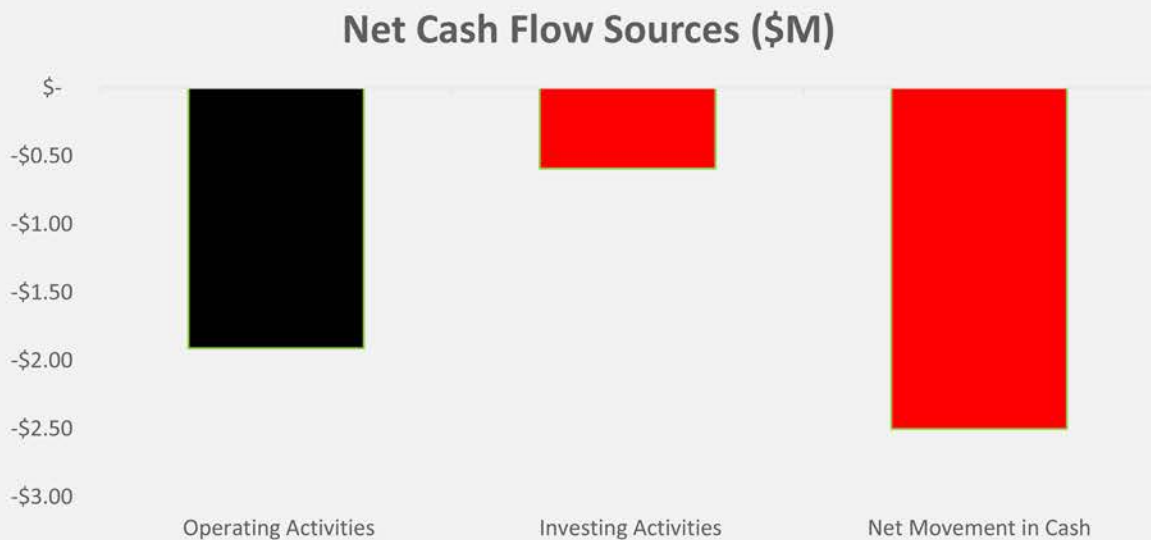


The Statement of Changes in Equity

The statement of changes in equity illustrates how the net worth of Council has changed as a result of activities undertaken during the period. Cherbourg Aboriginal Shire Council has Community Equity of \$ 217 million at 30 June 2024.

The Statement of Cash Flows

This statement records the movement in cash holdings during the year. In 2024 the cash balance decreased by \$2.50 million from \$10.01 million to a closing balance of \$7.50 million at year end. The council's operating activities are generating negative cash flows, leading to a cash deficit of \$1.90 million . The cash flows from investing activities shows Council spent \$3.33 million investing in property plant and equipment, which was funded by capital revenue received in the both the current and previous financial years. This includes capital works on Council's infrastructure assets, houses, building and other asset classes.



Council's Capital Expenditure for 2023/2024 by Asset Class

- Land - \$0.00 million
- Houses - \$1.091 million
- Motor Vehicles - \$0.33 million
- Plant and Equipment - \$0.45 million
- Furniture & fittings – \$0.00 million
- Infrastructure - \$0.70 million
- Work in Progress - \$0.74 million

Council's Major Projects for 2023/2024

- Existing Houses Major Upgrades
- QRA Local recovery and Resilience & Reconstruction of Essential Public Assets
- Cherbourg Community Centre Project
- W4Q Solid Waste and Building Facilities Upgrade
- Cherbourg Radio Tower Modernisation
- Cherbourg To Murgon Footpath Upgrade
- Local Roads and Community Infrastructure Program

These expenditures have been funded through Grants and Contributions. Cherbourg Aboriginal Shire Council would like to thank the Commonwealth and State Governments to their ongoing support to the development of the Cherbourg Aboriginal Shire Area.

Financial Sustainability Measures

The Financial Sustainability of Councils continues to be a cornerstone of the Local Government Act and a core responsibility of individual councils across Queensland. The Financial Sustainability indicators (in accordance with the *Local Government Regulation 2012*) that council must publish are as follows:

Operating Surplus Ratio:

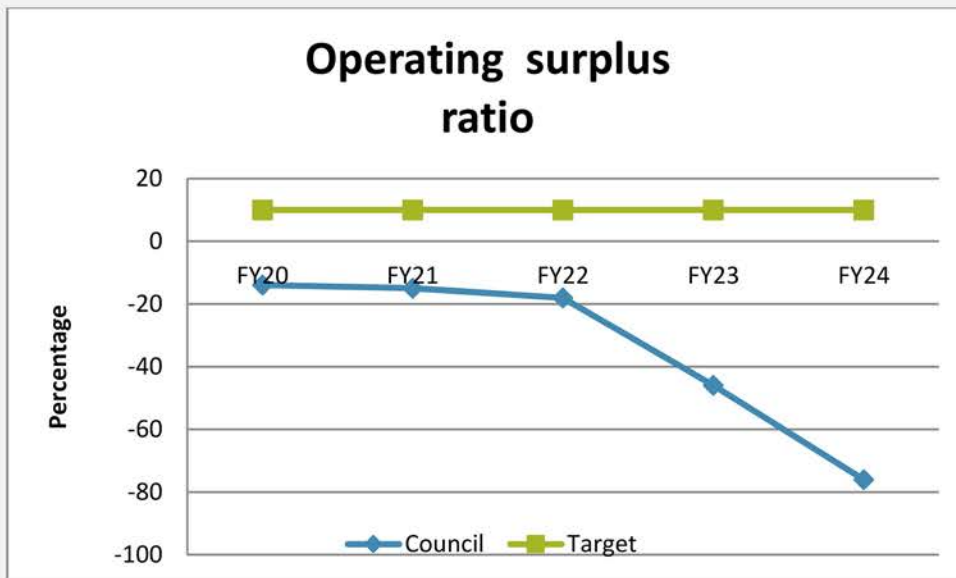
Operating Surplus Ratio shows council's ability to cover operating expenses through its continuing operating revenue raised (excluding capital grants and contributions). The target for the operating surplus ratio is between 0 and 10%.

Since Cherbourg Aboriginal Shire Council is highly dependent on external grant funding the Operating Surplus Ratio at 30 June 2024 was at a deficit of 76%.

The main reason for the deficit is the inclusion of depreciation expense in the ratio which Council is unable to raise sufficient revenue to cover and relies on capital grants to undertake its capital renewal program. Cherbourg Aboriginal Shire Council is aware of the need to improve its ability to generate its own revenues from its own operations and reduce its spending levels, where appropriate, in the short-term.

Unlike in previous years, in the 2023-24 financial year, Council did not receive the advance payment of the Federal Assistance Grant funding and as such, there is a decrease in Council's revenue and thus decline in operating surplus ratio.

Council's 5 year average is -34.4%. This is an indication that an organisation's operating expenses or cost of services exceed its operating revenue. Operating deficits over the long term affect an organisation's ability to internally fund its capital requirements and other initiatives as and when they fall due, potentially requiring external support .

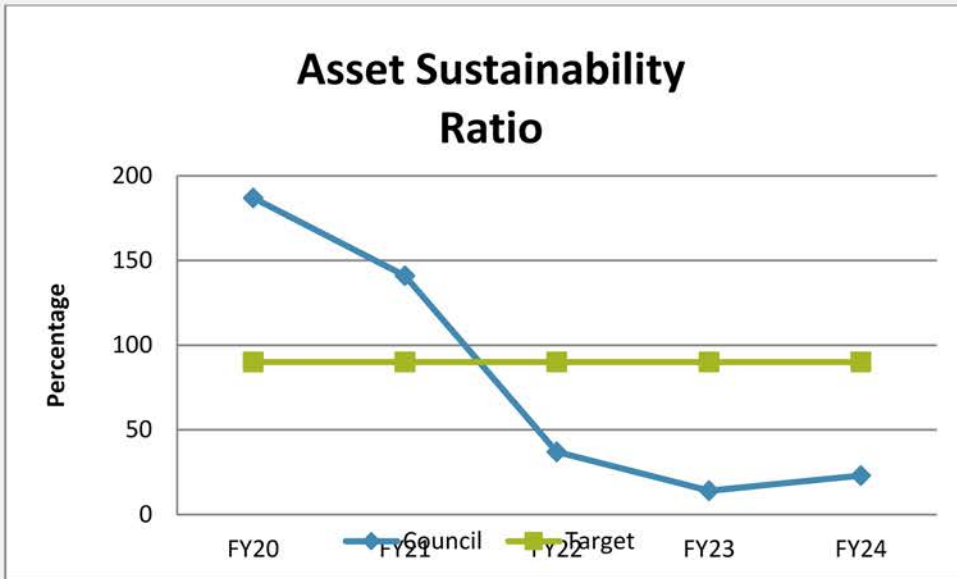


Asset Sustainability Ratio:

This ratio measures the amount of capital expenditure on renewal of existing assets compared to the depreciation expense. The target for this ratio is greater than 90%.

The Asset Sustainability Ratio for 2023-24 was 23.07% and therefore Council has not met the benchmarks recommended in respect to asset sustainability ratio.

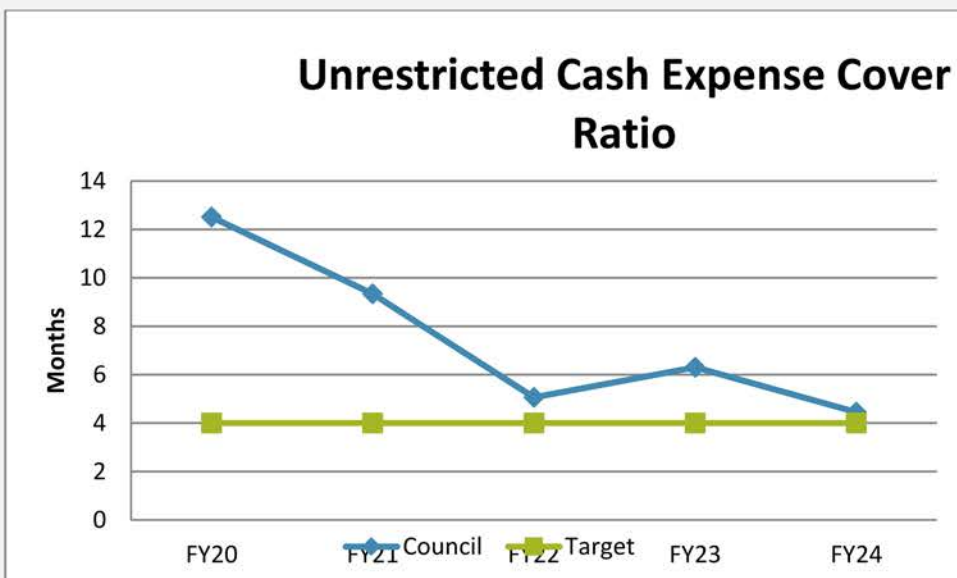
The Council's five-year average for the asset sustainability ratio is 80.5%, which may suggest that it is under investing in the capital renewal of its assets. The Council is unable to fund the required level of annual infrastructure renewal from its own sources. However, meeting this ratio in the future depends on the ability of Council to continue to attract capital grant revenue.



Unrestricted Cash Expense Coverage Ratio

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

As of June 30, 2024 the council's s unrestricted cash expense cover ratio stands at 4.5 months, surpassing the target of 4 months for this tier. This indicates that the council has adequate cash reserves to meet both anticipated and unexpected expenses.

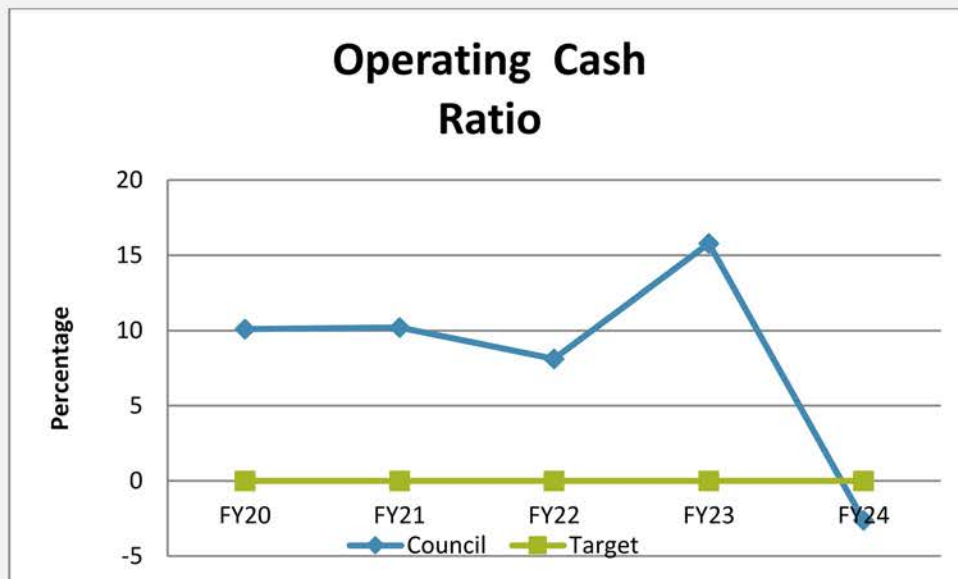


Operating Cash Ratio

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Council did not meet the recommended benchmark of 0% for this ratio. The primary reasons for not meeting the benchmark for the operating cash ratio include an increase in operational expenses, particularly related to work-in-progress write-offs and repairs and maintenance costs. Additionally, a decrease in operational grant revenue, stemming from the advance payment of the 2025 Federal Assistance Grant funding not being released in 2024, has contributed to this shortfall.

The council's five-year average operating cash ratio is 8.3%, exceeding the target of 0% for this tier, which suggests that the council is well-equipped to finance its capital expenditure operations.

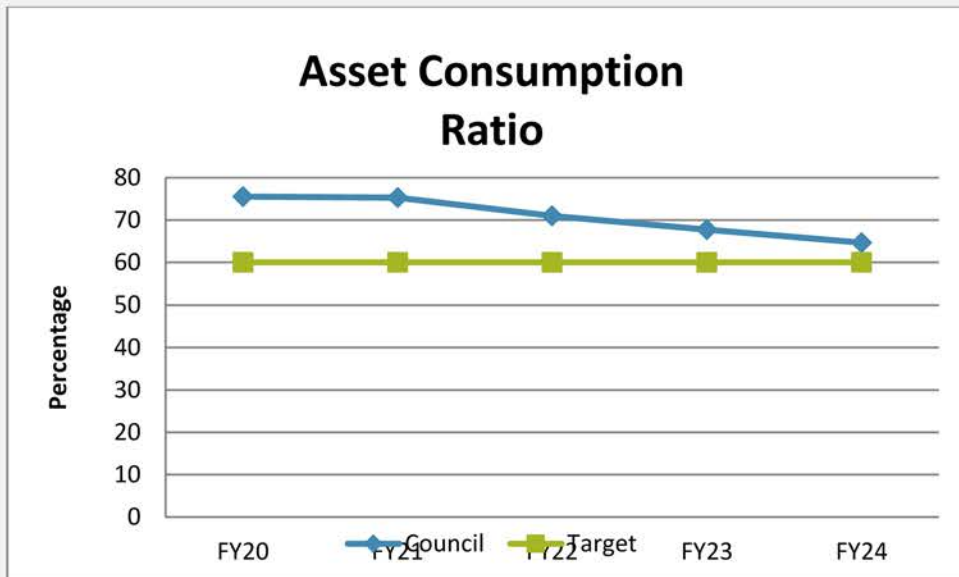


Asset Consumption Ratio

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

This ratio is above the target. Council reviews asset useful lives on an annual basis and ensures assets are renewed when required to meet adopted service levels.

The council's five-year average assets consumption ratio is 70.8%, which exceeds the 60% target for this tier, demonstrating that the council's assets are being utilized in accordance with their expected useful lives.





AUDITORS REPORT 2023/24



Cherbourg Aboriginal Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



General Purpose Financial Statements

for the year ended 30 June 2024

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Cherbourg Aboriginal Shire Council
Statement of Comprehensive Income
for the year ended 30 June 2024

Financial Statements 2024

	Notes	2024 \$	Restated 2023 \$
Income			
Recurrent revenue			
Fees and charges	3a	926,857	819,182
Sales revenue	3b	7,737,874	5,990,336
Grants, subsidies and contributions	3c	3,832,391	6,941,940
Total recurrent revenue		12,497,122	13,751,458
Capital revenue			
Grants, subsidies and contributions	3c	2,740,314	1,021,211
Total capital revenue		2,740,314	1,021,211
Rental income	13	1,127,859	1,117,997
Interest received		414,297	186,112
Other income		264,776	469,497
Capital income	4	721,669	174,435
Total income		17,766,037	16,720,710
Expenses			
Recurrent expenses			
Employee benefits	5	7,718,155	7,461,842
Materials and services	6	6,822,243	5,522,771
Finance costs	7	139,257	90,190
Depreciation and amortisation:			
Depreciation of property, plant and equipment	11	10,525,282	9,979,841
Total recurrent expenses		25,204,937	23,054,644
Other expenses			
Capital Expenses	8	625,502	645,415
Total other expenses		625,502	645,415
Total expenses		25,830,439	23,700,059
Net Result		(8,064,402)	(6,979,349)
Other comprehensive income			
Amounts which will not be reclassified subsequently to the operating result			
Increase/(decrease) in asset revaluation surplus	16	12,644,867	12,944,272
Total other comprehensive income for the year		12,644,867	12,944,272
Total comprehensive income for the year		4,580,465	5,964,923

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

(*) Council has made a retrospective restatement as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$	Restated 2023 \$
Assets			
Current assets			
Cash and cash equivalents	9	7,509,559	10,011,758
Receivables	10	968,183	950,065
Inventories		306,498	462,738
Contract assets	12	823,030	612,039
Other financial assets		130,462	123,806
Total current assets		9,737,732	12,160,406
Non-current assets			
Property, plant and equipment	11	213,995,265	208,905,545
Total non-current assets		213,995,265	208,905,545
Total Assets		223,732,997	221,065,951
Liabilities			
Current liabilities			
Payables	14	396,844	1,079,568
Contract liabilities	12	2,064,056	3,133,370
Provisions	15	891,363	776,001
Total current liabilities		3,352,263	4,988,939
Non-current liabilities			
Payables	14	493,909	515,727
Provisions	15	2,999,921	3,254,846
Total non-current liabilities		3,493,830	3,770,573
Total Liabilities		6,846,093	8,759,512
Net community assets		216,886,904	212,306,439
Community equity			
Asset revaluation surplus	16	127,361,394	114,716,527
Retained surplus		89,525,510	97,589,912
Total community equity		216,886,904	212,306,439

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

(*) Council has made a retrospective restatement as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

Statement of Changes in Equity
for the year ended 30 June 2024

	Notes	Asset revaluation surplus \$	Retained surplus \$	Total equity \$
Balance as at 1 July 2023		114,716,527	97,589,912	212,306,439
Net result		-	(8,064,402)	(8,064,402)
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	16	12,644,867	-	12,644,867
Other comprehensive income		12,644,867	-	12,644,867
Total comprehensive income for the year		12,644,867	(8,064,402)	4,580,465
Balance as at 30 June 2024		127,361,394	89,525,510	216,886,904
Balance as at 1 July 2022		101,772,255	104,569,261	206,341,516
Net result		-	(6,979,349)	(6,979,349)
Other comprehensive income for the year				
- Increase/(decrease) in asset revaluation surplus	16	12,944,272	-	12,944,272
Other comprehensive income		12,944,272	-	12,944,272
Total comprehensive income for the year		12,944,272	(6,979,349)	5,964,923
Balance as at 30 June 2023		114,716,527	97,589,912	212,306,439

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Statement of Cash Flows

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers		10,234,291	8,109,092
Payments to suppliers and employees		(15,968,499)	(13,294,572)
		<u>(5,734,208)</u>	<u>(5,185,480)</u>
Receipts			
Interest received		414,297	186,112
Rental income		1,127,859	1,117,997
Non capital grants and contributions		2,552,086	7,921,383
Payments			
Finance costs		(6,910)	(6,447)
Other		(262,982)	-
Net cash inflow/(outflow) from operating activities	10	<u>(1,909,858)</u>	<u>4,033,565</u>
Cash flows from investing activities			
Receipts			
Grants, subsidies, contributions and donations		2,740,314	826,154
Payments			
Payments for property, plant and equipment		(3,332,655)	(2,308,874)
Net cash inflow/(outflow) from investing activities		<u>(592,341)</u>	<u>(1,482,720)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>(2,502,199)</u>	<u>2,550,845</u>
plus: cash and cash equivalents - beginning		10,011,758	7,460,913
Cash and cash equivalents at the end of the financial year	9	<u>7,509,559</u>	<u>10,011,758</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 1. Information about these financial statements

(a) Basis of preparation

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

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

These financial statements have been prepared under the historical cost convention except for the revaluation of certain non-current assets.

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

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

(b) New and revised Accounting Standards

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2023. None of the standards had a material impact on reported position, performance and cash flows.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024. These standards have not been adopted by Council and will be included in the financial statements on their effective date. None of these standards are expected to have a material impact on Council.

(c) Standards issued by the AASB not yet effective

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

(d) Estimates and Judgements

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

- Revenue recognition - Note 3
- Valuation and depreciation of property, plant and equipment - Note 11
- Restoration provisions - Note 15
- Impairment of trade and other receivables- Note 10

(e) Taxation

Council is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Analysis of results by function

(a) Components of Council functions

Details relating to the Council's functions / activities as reported in Note 2(b) are as follows:

Corporate services and governance

This comprises the support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements. It also includes management and reporting of Council's finances, information technology and administration. The goal of this function is to provide accurate, timely and appropriate information to support sound decision making and meet statutory requirements.

Community services

Community services and facilities include cultural, health, welfare, disaster management, sports and recreational services, radio station, NDIS and management of the indigenous knowledge centre. The goal of community services is to ensure Cherbourg is a healthy, vibrant, contemporary and connected community.

Economic and community development

This comprises Council enterprises incorporating cattle stud farm, material recycling facility, and cherbourg call centre, and includes training and employment initiatives. The goal of the economic and community development program is to provide economic opportunities for the community and to diversify council's revenue streams.

Housing

The provision, maintenance and upgrading of public housing within the DOGIT area, including the planning and construction of new houses and tenancy agreements. The goal of the housing program is to ensure the community is supported by quality housing appropriate to the community's needs.

Infrastructure

Provision and maintenance of water supply and services, drainage, sewerage services and treatment, refuse collection and waste disposal services. The goal of the infrastructure program is to ensure the community is serviced by a high quality and effective infrastructure network.

continued on next page ...

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 2. Analysis of results by function (continued)

(b) Income, expenses and assets attributed to Council functions

Functions	Gross program income			Gross program expenses		Total income	Capital other	Total expenses	Net result from recurring operations	Net result	Total assets
	Recurring grants	Recurring other	Capital grants	Recurring	Capital						
2024											
Corporate and governance	2,189,417	519,043	-	(2,973,822)	-	2,708,460	-	(2,973,822)	(265,362)	(265,362)	10,014,563
Community services	1,356,131	1,065,993	-	(1,563,299)	-	2,422,124	-	(1,563,299)	858,825	858,825	33,446,700
Economic and community development	148,387	7,758,769	337,855	(7,128,842)	-	8,245,011	-	(7,128,842)	778,314	1,116,169	9,047,708
Housing	-	1,127,858	-	(362,520)	(362,520)	1,450,900	323,042	(10,250,924)	(8,760,546)	(8,800,024)	127,672,733
Infrastructure	138,456	-	2,402,459	(3,650,570)	(262,982)	2,939,542	398,627	(3,913,552)	(3,512,114)	(974,010)	43,551,293
Total	3,832,391	10,471,663	2,740,314	(25,204,937)	(625,502)	17,766,037	721,669	(25,830,439)	(10,900,883)	(8,064,402)	223,732,997
Functions	Gross program income			Gross program expenses		Total income	Capital other	Total expenses	Net result from recurring operations	Net result	Total assets
Recurring grants	Recurring other	Capital grants	Recurring Restated	Capital							
2023											
Corporate and governance	5,171,689	487,783	-	(3,295,986)	-	5,659,472	-	(3,295,986)	2,363,486	2,363,486	11,965,349
Community services	1,262,688	985,862	-	(1,541,467)	-	2,248,550	-	(1,541,467)	707,083	707,083	32,921,370
Economic and community development	433,463	5,991,481	258,563	(5,974,092)	-	6,683,507	-	(5,974,092)	450,852	709,415	8,307,709
Housing	-	1,117,998	-	(9,648,488)	-	1,117,998	-	(9,648,488)	(8,530,490)	(8,530,490)	125,657,365
Infrastructure	74,100	-	762,648	(2,594,611)	(645,415)	1,011,183	174,435	(3,240,026)	(2,520,511)	(2,228,843)	42,214,158
Total	6,941,940	8,583,124	1,021,211	(23,054,644)	(645,415)	16,720,710	174,435	(23,700,059)	(7,529,580)	(6,979,349)	221,065,951

(1) Council has made a retrospective restatement as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 3. Revenue

(a) Fees and charges

Fees and charges are recognised when or as 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 services. There is no material obligation by Council in relation to refunds or returns.

	2024	2023
	\$	\$
Building lease charges	34,455	9,399
Community fees and charges	5,875	25,612
Post office commissions	12,042	12,000
Service charges	874,485	772,171
Total fees and charges	926,857	819,182

(b) Sales revenue

Sale of goods revenue is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered. Revenue from 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 the 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. There are no contracts in progress as at the year end.

Rendering of services		
Other sale of services	569,899	208,735
Recoverable works	4,764,643	3,512,249
Joinery sales	231,603	524,608
Total sale of services	5,566,145	4,245,592
Sale of goods		
Livestock sales	16,099	19,309
Material recycling facility	324,282	206,076
Containers for change	1,831,348	1,519,359
Total sale of goods	2,171,729	1,744,744
Total sales revenue	7,737,874	5,990,336

(c) 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 obligations is satisfied. The performance obligations are varied based on the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 3. Revenue (continued)

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the assets are received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standards. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time the asset is received.

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred. Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.

	2024	2023
	\$	\$
(i) Operating		
General purpose grants	2,141,917	5,171,689
State government subsidies and grants	795,720	798,688
Commonwealth government subsidies and grants	841,284	961,563
Donations	8,500	10,000
Contributions	44,970	-
Total recurrent grants, subsidies, contributions and donations	3,832,391	6,941,940

(*) In June 2023, Council received an amount of \$2,240,661 equating to 100% of the 2023-24 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised upon receipt in the 2022-23 financial year. In the 2023-24 financial year, Council did not receive any such advance grant funding and as such, there is a decrease in Council's revenue.

(ii) Capital

State government subsidies and grants	2,369,129	946,232
Commonwealth government subsidies and grants	371,185	74,979
Total capital grants, subsidies, contributions and donations	2,740,314	1,021,211

(*) Council has made a retrospective restatement of the prior year balances as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

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

	2024		2023	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time Restated
	\$	\$	\$	\$
Grants and subsidies	3,778,921	2,740,314	6,931,940	1,021,211
Donations	8,500	-	10,000	-
Contributions	44,970	-	-	-
	3,832,391	2,740,314	6,941,940	1,021,211

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 4. Capital income

	Notes	2024 \$	2023 \$
(a) Provision for restoration of land			
Change in refuse restoration provision	15	398,627	174,435
(b) Other capital income			
Insurance proceeds		323,042	–
Total capital income		721,669	174,435

Note 5. Employee benefits

	2024 \$	2023 \$
Wages and salaries	5,857,721	5,451,498
Councillors remuneration	343,885	340,169
Annual, sick and long service leave entitlements	571,181	581,706
Superannuation	698,398	675,936
	7,471,185	7,049,309
Other employee related expenses	246,970	412,533
Total Employee benefits	7,718,155	7,461,842

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

Superannuation

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees.

	2024 Number	2023 Number
Additional information:		
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff	18	16
Depot and outdoors staff	89	80
Total full time equivalent employees	112	101

Notes to the Financial Statements

for the year ended 30 June 2024

Note 6. Materials and services

	2024	2023
	\$	\$
Administration supplies and consumables	65,984	82,465
Audit of annual financial statements by the Auditor-General of Queensland	49,156	65,650
Business case design *	243,443	256,460
Consultants	452,555	462,891
Electricity	274,164	243,831
Repairs and maintenance	2,196,646	1,863,357
Travel	78,651	56,311
Insurance and subscription	694,399	610,996
Enterprise centre running costs	201,371	179,171
Licence fees	12,102	926
Joinery expenses	57,666	195,428
Motor vehicle expenses	648,984	458,754
Printing and stationery	69,865	108,586
Radio operating expenses	21,613	9,102
Telephone and fax	70,274	75,015
Water and sewerage operational costs	332,091	287,340
Work in progress write-offs	337,344	-
Bad and doubtful debts	96,152	(27,300)
Other materials and services *	919,783	593,788
Total materials and services	6,822,243	5,522,771

Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$71,946 (2023: \$68,120).

(* Council has made a retrospective restatement of the prior year balance as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

Note 7. Finance costs

	2024	2023
	\$	\$
Bank charges	6,910	6,447
Unwinding of discount on provisions	132,347	83,743
Total finance costs	139,257	90,190

Note 8. Capital expenses

	2024	2023
	\$	\$
(a) Loss on disposal of non-current assets		
Proceeds from the disposal of property, plant and equipment	-	-
Less: carrying value of disposed property, plant and equipment	(362,520)	(2,948)
Loss on disposal of non-current assets	362,520	2,948

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements
for the year ended 30 June 2024

Note 8. Capital expenses (continued)

	Notes	2024 \$	2023 \$
(b) Provision for restoration of land			
Net movement - refuse restoration provision for changes in cost estimates	15	—	642,467
		—	642,467
(c) Other capital expenses			
Other		262,982	—
		262,982	—
Total capital expenses		625,502	645,415

Note 9. Cash, cash equivalents and financial assets

	2024 \$	2023 \$
Cash and cash equivalents		
Cash at bank and on hand	7,509,559	10,011,758
Balance per Statement of Financial Position	7,509,559	10,011,758
Balance per Statement of Cashflows	7,509,559	10,011,758
Cash and cash equivalents	7,509,559	10,011,758
Less: externally imposed restrictions on cash	(2,064,056)	(3,133,370)
Unrestricted cash	5,445,503	6,878,388
(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent government grants and subsidies	2,064,056	3,133,370
Total externally imposed restrictions on cash assets	2,064,056	3,133,370

Cash and deposits at call are held in the Westpac Bank in normal term deposits and business cheque accounts. The bank currently has short term rating of P-1 and long term rating of Aa2.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 10. Receivables

Settlement of receivables is required within 30 days from invoice date.

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

	2024	2023
	\$	\$
Current		
Trade receivables	2,344,496	2,258,442
Less: Provision for impairment	(1,376,313)	(1,308,377)
Net receivables	968,183	950,065

Movement in accumulated impairment losses is as follows:

Opening balance at 1 July	1,308,377	1,401,249
Additional impairments recognised	96,151	-
Impairment debts written off during the year	(28,215)	(65,572)
Impairments reversed	-	(27,300)
Balance at the end of the year	1,376,313	1,308,377

A summary of Council's exposure to credit risk for trade receivables is as follows:

2024

	Total	Credit impaired	Non-credit impaired
	\$ '000	\$ '000	\$ '000
Current	1,384,731	1,275,801	108,930
Past due 31-60 days	108,666	50,142	58,524
Past 61-90 days	172,475	37,149	135,326
More than 90 days	678,624	13,221	665,403
Total gross carrying amount	2,344,496	1,376,313	968,183
Loss allowance		1,376,313	

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Property, plant and equipment

2024 Measurement basis	Land	Buildings	Houses	Motor vehicles	Plant and equipment	Furniture and fittings	Infrastructure	Work in progress	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Fair Value	Cost	
Opening gross balance	1,746,400	54,813,964	183,103,962	1,736,625	6,553,556	286,256	58,660,499	1,260,081	308,161,343
Additions*	-	561,889	1,091,190	302,155	321,738	-	669,090	744,266	3,690,328
Disposals	-	(1,002,830)	(482,117)	-	-	-	-	(413,114)	(1,898,061)
Revaluations	174,640	3,960,187	12,944,286	(156,306)	181,351	-	2,237,339	-	19,341,497
Work in progress transfers	-	-	-	32,273	128,778	-	-	(161,051)	-
Total gross value of property, plant and equipment	1,921,040	58,333,210	196,657,321	1,914,747	7,185,423	286,256	61,566,928	1,430,182	329,295,107
Opening accumulated depreciation and impairment	-	21,892,594	57,446,597	1,074,849	2,110,801	284,616	16,446,341	-	99,255,798
Depreciation expense	-	2,080,785	6,983,912	89,819	370,576	-	1,000,190	-	10,525,282
Depreciation on disposals	-	(882,900)	(294,880)	-	-	-	-	-	(1,177,780)
Revaluations	-	1,796,119	4,848,959	(185,268)	(332,284)	-	569,104	-	6,696,630
Adjustments and other transfers	-	(88)	-	-	-	-	-	-	(88)
Total accumulated depreciation and impairment property, plant and equipment	-	24,886,510	68,984,588	979,400	2,149,093	284,616	18,015,635	-	115,299,842
Total net book value of property, plant and equipment	1,921,040	33,446,700	127,672,733	935,347	5,036,330	1,640	43,551,293	1,430,182	213,995,265
Other information									
Range of estimated useful life (years)	Not depreciated	15-150	15-150	2-20	3-80	1-100	10-105	-	-
*Asset additions comprise									
Asset renewals	-	561,889	1,091,190	-	-	-	669,090	-	2,322,169
Other additions	-	-	-	334,428	450,516	-	-	-	784,944
Total asset additions	-	561,889	1,091,190	334,428	450,516	-	669,090	-	3,107,113

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Property, plant and equipment (continued)

2023 Measurement basis	Land		Buildings		Houses		Motor vehicles		Plant and equipment		Furniture and fittings		Infrastructure		Work in progress		Total
	Fair Value	\$	Fair Value	\$	Fair Value	\$	Fair Value	\$	Fair Value	\$	Fair Value	Cost	Fair Value	\$	Fair Value	Cost	
Opening gross balance	1,480,000		51,950,300		173,378,376		1,684,960		5,467,566		286,256		52,199,549		1,032,362		287,479,369
Additions*	-		-		938,467		51,665		687,552		-		403,471		270,916		2,352,071
Disposals	-		-		-		-		(8,400)		-		-		(43,197)		(51,597)
Revaluations	266,400		2,863,664		8,787,119		-		406,838		-		6,057,479		-		18,381,500
Total gross value of property, plant and equipment	1,746,400		54,813,964		183,103,962		1,736,625		6,553,556		286,256		58,660,499		1,260,081		308,161,343
Opening accumulated depreciation and impairment	-		18,705,470		47,982,157		1,025,380		2,009,484		282,403		13,829,287		-		83,844,181
Depreciation expense	-		2,037,038		6,700,868		75,827		271,999		2,213		891,896		-		9,979,841
Depreciation on disposals	-		-		-		-		(5,452)		-		-		-		(5,452)
Revaluations	-		1,150,086		2,753,572		(26,358)		(165,230)		-		1,725,158		-		5,437,228
Total accumulated depreciation and impairment property, plant and equipment	-		21,892,594		57,446,597		1,074,849		2,110,801		284,616		16,446,341		-		99,255,798
Total net book value of property, plant and equipment	1,746,400		32,921,370		125,657,365		661,776		4,442,755		1,640		42,214,158		1,260,081		208,905,545
Other information																	
Range of estimated useful life (years)	Not depreciated		15-150		15-150		2-20		3-80		1-100		10-105				
*Asset additions comprise																	
Asset renewals	-		-		938,467		-		-		-		403,471		-		1,341,938
Other additions	-		-		-		51,665		687,552		-		-		-		739,217
Total asset additions	-		-		938,467		51,665		687,552		-		403,471		-		2,081,155

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Property, plant and equipment (continued)

(a) Recognition

Property, plant and equipment 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. Items of plant and equipment with a total value of less than \$10,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Capital and operating expenditure

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity 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.

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.

Deed of Grant in Trust Land

The 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 3,560 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 its value cannot be reliably measured.

(b) Measurement

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

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the provision is initially recognised against property, plant and equipment. Subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against asset revaluation surplus.

(c) Depreciation

Land and work in progress are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets. Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of assets. Uncertainties in these estimates relate to technical or physical obsolescence that may change the utility of infrastructure assets.

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Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Property, plant and equipment (continued)

(d) Valuation

Land, buildings, houses, plant and equipment including motor vehicles and all infrastructure assets are measured at fair value, and are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by comprehensively revaluing these assets at least once every five years, with interim valuations using a suitable index being otherwise performed on an annual basis where there has been a material variation in the index.

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

Details of valuers and methods of valuations are shown below.

The fair values of assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. To provide an indication about the reliability of the inputs used in determining fair values, council classifies assets which are measured at fair value into the three levels prescribed under AASB 13, 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 for the asset or liability.

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

There were no transfers between levels during the year.

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

	Date of latest valuation	Fair value measurement using			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 significant unobservable inputs	
	\$	\$	\$	\$	\$
2024					
Property, plant and equipment					
Land	30/06/24	–	1,921,040	–	1,921,040
Buildings and houses	30/06/24	–	–	161,119,433	161,119,433
Plant and equipment	30/06/24	–	5,036,330	–	5,036,330
Motor vehicles	30/06/24	–	935,347	–	935,347
Infrastructure	30/06/24	–	–	43,551,293	43,551,293
Total property, plant and equipment		–	7,892,717	204,670,726	212,563,443
2023					
Property, plant and equipment					
Land	30/06/23	–	1,746,400	–	1,746,400
Buildings and houses	30/06/23	–	–	158,578,735	158,578,735
Plant and equipment	30/06/23	–	4,442,755	–	4,442,755
Motor vehicles	30/06/23	–	661,776	–	661,776
Infrastructure	30/06/23	–	–	42,214,158	42,214,158
Total property, plant and equipment		–	6,850,931	200,792,893	207,643,824

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 11. Property, plant and equipment (continued)

(2) Valuation techniques used to derive level 2 and level 3 fair values

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)	Other interim revaluation adjustment
Land	Market value	30/06/22	AssetVal	Sales price per square meter of comparable properties in close proximity adjusted for differences in key attributes such as property size.	10.00%	Nil
Buildings and houses	Current replacement cost	30/06/22	AssetVal	Buildings and houses are valued using a current replacement cost methodology, which estimates the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors such as Council's hierarchy or accepted industry percentages. Useful lives are estimated using accepted industry values, the anticipated utility of the asset or component, and prior experience of replacements of similar assets or components.	7.59%	Nil
Motor vehicles	Market value	30/06/22	AssetVal	The gross current values are derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors and Rawlinson's (Australian Construction handbook).	-9.00%	Nil

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Cherbourg Aboriginal Shire Council
Notes to the Financial Statements
 for the year ended 30 June 2024

Note 11. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Plant and equipment	Market value	30/06/22	AssetVal	Plant and equipment asset values are generally derived from comparable sales and relevant industry market price reference guides. Where items of plant however are unique in design or there is insufficient market evidence to support the valuation, the valuation is performed using a depreciated replacement cost approach (as described for buildings and houses above)	6.30% AssetVal Index Report - Assessment of the relevant components of the Australian Bureau of Statistics producer price index.	Nil
Infrastructure	Current replacement cost	30/06/22	AssetVal	All road and water infrastructure network assets are valued using a depreciated replacement cost approach by componentising the assets into significant parts with different useful lives and taking into account a range of factors such as Council's hierarchy or accepted industry percentages and current modern equivalent infrastructure. Useful lives are estimated using accepted industry values, the anticipated utility of the asset or component, and prior experience of replacements of similar assets or components. Gross replacement costs are estimated through multiplying materials and labour unit prices (per measurement of area/length) determined by reference to market data for recent projects, costing guides such as Rawlinson's (Australian Construction Handbook) and benchmark data from similar councils, by volumes ascertained with reference to council minimum asset linear and area specification.	Roads, Streets & Bridges: 3.50% Water, Sewer and Other structures: 3.10% AssetVal Index Report - Assessment of the relevant components of the Australian Bureau of Statistics producer price index	Nil

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 12. Contract balances

	2024	2023
	\$	\$
(a) Contract assets		
Current		
Contract assets	823,030	612,039
Total current contract assets	823,030	612,039

The contract assets relates to the works completed for disaster recovery and resilience, disaster early warning system and road repairs.

(*) Council has made a retrospective restatement of the prior year balance as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

	2024	2023
	\$	\$
(b) Contract liabilities		
Current		
Funds received upfront to construct Council controlled assets	2,006,556	3,058,370
Non-capital performance obligations not yet satisfied	57,500	75,000
Total current contract liabilities	2,064,056	3,133,370
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	1,030,507	405,294
Deposits received in advance of services provided	47,500	-
Total revenue included in the contract liability	1,078,007	405,294

The contract liability relates to major projects such as Murgon to Cherbourg Footpath Upgrade and First Start program. It is expected that these projects will be completed during the 2024-25 financial year.

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 years.

(c) Significant changes in contract balances

During the year several major projects were completed but no receivable has arisen, increasing the amount recognised as contract assets. These projects include disaster recovery and resilience, disaster early warning system, road repairs and solid waste.

Note 13. Leases

Council as a lessee

Council has applied the exception to lease accounting for leases of low-value assets and short-term leases. Council leases a number of items of equipment, a number of the assets are considered low value and are therefore not subject to lease accounting. Council recognises the payment associated with this lease as an expense on a straight-line basis over the lease term. During the year an amount of \$17,681 (2023: \$16,718) was recognised as an expense in the statement of Profit or Loss in respect of operating leases.

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 13. Leases (continued)

Leases at significantly below market value – concessionary / peppercorn leases

Council is the lessee of a number of Deed of Grant in Trust leases for which no or little lease payments are made. The use of the right-to-use asset is restricted by the lessors to various community services which Council must provide. These leases have been identified as peppercorn leases which are currently not recognised in Council's financial statements. Council has elected not to apply the fair value measurement requirements to these leases.

Council as a lessor

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

	2024	2023
	\$	\$
The minimum lease receipts are as follows:		
Between one and two years	90,382	24,335
Between two and three years	58,683	56,281
Between three and four years	58,889	24,429
Between four and five years	32,699	24,478
Later than five years	492,576	464,527
Total lease receipts	733,229	594,050
Assets classified as property plant and equipment		
Rental income (excluding variable lease payments not dependent on an index or rate)	1,127,859	1,117,997
Total operating lease income (rental income)	1,127,859	1,117,997

Note 14. Payables

	2024	2023
	\$	\$
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.		
Salaries and wages		
A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense.		
Unearned revenue		
Revenue is classified as unearned if it relates to an obligation to supply specific goods and services in future periods. Unearned revenue comprises of rent prepayments.		
Current		
Creditors and accruals	322,520	1,009,623
Revenue in advance	74,324	69,945
Total current payables	396,844	1,079,568
Non-current		
Revenue in advance	493,909	515,727
Total non-current payables	493,909	515,727

(*) Council has made a retrospective restatement of the prior year balance as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 15. Provisions

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 the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

	2024	2023
	\$	\$
Current		
Annual leave	488,876	426,094
Long service leave	402,487	349,907
Total current provisions	891,363	776,001
Non-current		
Long service leave	167,574	156,219
Refuse restoration	2,832,347	3,098,627
Total non-current provisions	2,999,921	3,254,846

Details of movements in non-employee provisions

Refuse restoration

Balance at beginning of financial year	3,098,627	2,546,852
Increase in provision due to unwinding of discount	132,347	83,743
Increase/(decrease) in provision due to change in discount rate	(341,517)	(174,435)
Increase/(decrease) in provision due to change in cost estimates	(57,110)	642,467
Balance at end of financial year	2,832,347	3,098,627

Refuse restoration

Landfill restoration provision

A provision is made for the cost of rehabilitation of assets and other future restoration costs where it is probable Council will be liable, or required, to incur costs on the cessation of use of these facilities.

The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for landfill sites is reviewed at least annually and updated based on the facts and circumstances available at the time.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 16. Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

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.

Movements in the asset revaluation surplus

	Note	2024 \$	2023 \$
Balance as at 1 July 2023		114,716,527	101,772,255
Net adjustment to non-current assets at end of period to reflect a change in current fair value:			
- Land	11	174,640	266,400
- Buildings	11	2,164,068	1,713,578
- Houses	11	8,095,327	6,033,547
- Motor vehicles	11	28,962	26,358
- Plant and equipment	11	513,635	572,068
- Infrastructure	11	1,668,235	4,332,321
Net movements in the asset revaluation surplus		12,644,867	12,944,272
Balance as at 30 June 2024		127,361,394	114,716,527
		2024	2023
		\$	\$

The closing balance of the asset revaluation surplus comprises the following asset categories:

- Land	1,258,040	1,083,400
- Buildings	27,477,784	25,313,717
- Houses	83,559,986	75,464,659
- Motor vehicles	621,949	592,988
- Plant and equipment	1,313,127	799,492
- Infrastructure	13,130,508	11,462,271
Total asset revaluation surplus	127,361,394	114,716,527

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 17. Contingent liabilities

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

Local Government Mutual

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

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

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$112,701.

Note 18. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

	2024	2023
	\$	Restated \$
Net operating result from income statement	(8,064,402)	(6,979,349)
Non-cash items		
Depreciation and amortisation	10,525,282	9,979,841
Unwinding of discount rates on restoration provisions	132,347	83,743
	10,657,629	10,063,584
Investing and development activities		
Net (profit)/loss on disposal of assets	362,520	2,948
Capital grants and contributions	(2,740,314)	(1,021,211)
	(2,377,794)	(1,018,263)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(86,054)	157,062
Increase/(decrease) in provision for doubtful debts	67,936	(92,872)
(Increase)/decrease in inventories	156,240	(178,157)
(Increase)/decrease in contract assets	(210,991)	880,758
(Increase)/decrease in other assets	(6,656)	107,265
Increase/(decrease) in payables	(687,103)	210,544
Increase/(decrease) in contract liabilities	(1,069,314)	446,264
Increase/(decrease) in employee leave entitlements	126,717	19,764
Increase/(decrease) in other provisions	(398,627)	468,032
Increase/(decrease) in other liabilities	(17,439)	(51,067)
	(2,125,291)	1,967,593
Net cash provided from/(used in) operating activities from the statement of cash flows	(1,909,858)	4,033,565

(*) Council has made a retrospective restatement as a consequence of a correction of error in accordance with AASB 108. Details are disclosed in Note 19.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 19. Correction of error

Nature of prior-period error

During the 2024 financial year, it was identified that certain income and expenditure transactions had been included in the current year however they related to the previous financial year. These transactions were included in the current year in error due to the transactions being identified after Council's cut-off date for accruals when preparing the 2023 financial statements.

Including the income and expenses in the current financial year meant that capital grant revenue in the previous year had been understated by \$195,057 and operating expenditures understated by \$347,579. To bring these items to account in the previous year, a contract asset should have been recognised for the income, and a payable recognised for the expenditure meaning that the 2023 closing balances for contract assets and payables were also understated by \$195,057 and \$347,579 respectively.

As a consequence of these errors, the net result for the 2023 financial year was overstated by \$152,522 (net operating surplus was overstated by \$347,579).

The errors identified above have been corrected by restating the balances of the prior period and taking the adjustment through to accumulated surplus at that date.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

Adjustments to the comparative figures for the year ended 30 June 2023**Statement of Financial Position**

	Original Balance 30 June, 2023 \$	Impact Increase/ (decrease) \$	Restated Balance 30 June, 2023 \$
Contract assets	416,982	195,057	612,039
All other assets	220,453,912	–	220,453,912
Total assets	220,870,894	195,057	221,065,951
Payables	731,989	347,579	1,079,568
All other Liabilities	7,679,944	–	7,679,944
Total liabilities	8,411,933	347,579	8,759,512
Asset Revaluation Surplus	114,716,527	–	114,716,527
Retained Surplus	97,742,434	(152,522)	97,589,912
Total community equity	212,458,961	(152,522)	212,306,439

Statement of Comprehensive Income

	Original Balance 30 June, 2023 \$	Impact Increase/ (decrease) \$	Restated Balance 30 June, 2023 \$
Capital Grants, subsidies and contributions	826,154	195,057	1,021,211
All other revenue	15,699,499	–	15,699,499
Total income	16,525,653	195,057	16,720,710
Materials and services	5,175,192	347,579	5,522,771
All other recurrent expenses	17,531,873	–	17,531,873
Capital expenses	645,415	–	645,415
Total expenses	23,352,480	347,579	23,700,059
Net result	(6,826,827)	(152,522)	(6,979,349)

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 20. Events after the reporting period

Council is not aware of any 'adjusting' or 'non -adjusting events' that merit disclosure.

Note 21. Financial instruments and financial risk management

(a) 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.

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

Financial assets

Cash and cash equivalents - (Note 9)

Receivables - (Note 10)

Financial liabilities

Payables - (Note 14)

Council does not recognise any financial assets or financial liabilities at fair value in the statement of financial position. The carrying amount of cash and cash equivalents, trade receivables and trade payables approximate their fair value due to their short-term, liquid nature.

Council's activities expose it to a variety of financial risks including interest rate risk, credit risk, and liquidity risk.

Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of the Council.

Financial risk management

Credit risk

Credit risk exposure refers to the situation where the Council may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations.

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

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

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

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

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

Liquidity risk

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Council is exposed to liquidity risk through its trading in the normal course of business.

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Cherbourg Aboriginal Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Note 21. Financial instruments and financial risk management (continued)

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

Council's only recognised financial liabilities are trade payables as disclosed in note 14 which have contractual maturity dates of 6 months or less.

Market risk

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

Changes in market indices do not have a material impact on the financial performance or position of Council.

Note 22. Transactions with related parties

(a) Key management personnel

Transactions with key management personnel

KMP include the Mayor, councillors, council's Chief Executive Officer and some executive management.

Detailed remuneration disclosures are provided in the annual report.

	2024	2023
	\$	\$
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,011,698	998,010
Post-employment benefits	73,463	71,426
Long-term benefits	15,768	14,407
Total	1,100,929	1,083,843

(b) Other Related Parties

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 transactions	Additional information	2024	2023
Fees and charges charged to entities controlled by key management personnel	(i)	10,341	9,401
Employee expenses for close family members of key management personnel	(ii)	277,027	63,786
Rental income charged to close family members of key management personnel		27,040	14,690

(i) Fees charged by Council to organisations where KMP are members of the organisation's controlling body are within Council's normal terms and conditions.

Cherbourg Aboriginal Shire Council

Notes to the Financial Statements for the year ended 30 June 2024

Note 22. Transactions with related parties (continued)

(ii) Council employs 107 full time equivalent staff. Only 6 employees are close family members of KMP. All close family members of KMP were employed through an arm's length process. They are paid in accordance with the relevant industrial award for the job they perform and Council's employment agreements.

(c) Outstanding balances

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

	Housing rent owed by key management personnel	Amounts owed by entities controlled by key management personnel
Year ended 30 June 2024		
Receivables		
Current	\$2,832	-
Past due 31-60 days	\$2,480	-
Past due 61-90 days	\$3,100	-
More than 90 days overdue	\$24,086	-
Total owing	\$32,498	-
Year ended 30 June 2023		
Receivables		
Current	\$1,798	-
Past due 31-60 days	\$1,050	-
Past due 61-90 days	\$840	-
More than 90 days overdue	\$19,942	-
Total owing	\$23,630	-

(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 commitments to/from related parties.

(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 Cherbourg Aboriginal Shire Council area. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include housing rental, joinery sales, building maintenance work and dog registration.

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.

Management Certificate

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

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

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 2 to 29, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Bruce Simpson
Mayor
21 October 2024



Chatur Zala
Chief Executive Officer
21 October 2024

INDEPENDENT AUDITOR'S REPORT

To the councillors of Cherbourg Aboriginal Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Cherbourg Aboriginal Shire Council.

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Cherbourg Aboriginal Shire Council's annual report for the year ended 30 June 2024 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios (unaudited) and unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

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

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

Prescribed requirements scope

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



William Cunningham
as delegate of the Auditor-General

22 October 2024

Queensland Audit Office
Brisbane

Cherbourg Aboriginal Shire Council

Current Year Financial Sustainability Statement

	Target Tier 8	Actual 2024	5 Yr Av. 2020-24
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Audited ratios

Council's performance at 30 June 2024 against key financial ratios and targets.

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash	x 12	> 4 months	4.5 months	N/A
<hr/>				
Total operating expenditure less depreciation and amortisation less finance costs				

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

The ratio indicates that Council has sufficient cash available to contribute to the future planned and unplanned expenditure.

Operating Performance

2. Operating surplus ratio

Operating result	Contextual	(76.20)%	(34.44)%
<hr/>			
Total operating revenue			

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

Unlike in previous years, in the 2023-24 financial year, Council did not receive the advance payment of the Federal Assistance Grant funding and as such, there is a decrease in Council's revenue and thus decline in operating surplus ratio.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs	>0%	(2.62)%	8.32%
<hr/>			
Total operating revenue			

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Council did not meet the recommended benchmark for this ratio. The primary reasons for not meeting the benchmark for the operating cash ratio include an increase in operational expenses, particularly related to work-in-progress write-offs and repairs and maintenance costs. Additionally, a decrease in operational grant revenue, stemming from the advance payment of the 2025 Federal Assistance Grant funding not being released in 2024, has contributed to this shortfall.

Asset management

4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)	>90%	23.07%	80.47%
<hr/>			
Depreciation expenditure on infrastructure assets			

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

Council has not met the benchmark recommended in respect to assets sustainability ratio. The Council is unable to fund the required level of annual infrastructure renewal from its own sources, particularly concerning housing and building assets. Meeting this ratio in the future depends on the ability of Council to continue to attract capital grant revenue.

5. Asset consumption ratio

continued on next page ...

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	Target Tier 8	Actual 2024	5 Yr Av. 2020-24
Written down replacement cost of depreciable infrastructure assets			
Current replacement cost of depreciable infrastructure assets	>60%	64.66%	70.83%

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

This ratio is above the target . Council reviews asset useful lives on an annual basis and ensures assets are renewed when required to meet adopted service levels.

Current Year Financial Sustainability Statement (continued)

	Target Tier	Actual	5 Yr Av.
	8	2024	2020-24

Note 1 - basis of preparation

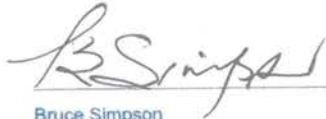
The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 6 reported measures are prepared on an accrual basis and are drawn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

Cherbourg Aboriginal Shire Council

Certificate of Accuracy (audited ratios)

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

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



Bruce Simpson
Mayor

21 October 2024



Chatur Zala
Chief Executive Officer

21 October 2024

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Cherbourg Aboriginal Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Cherbourg Aboriginal Shire Council's annual report for the year ended 30 June 2024 was the general-purpose financial statements, 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

22 October 2024

Queensland Audit Office
Brisbane

Cherbourg Aboriginal Shire Council

Current Year Financial Sustainability Statement

	Target Tier 8	Actual 2024	5 Yr Av. 2020-24
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Contextual ratios (unaudited)

Financial Capacity

1. Council controlled revenue

Net rates, levies and charges add fees and charges	Contextual	6.48%	6.32%
Total operating revenue			

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

Council is highly reliant on grant revenue and has limited opportunities to raise income from other resources.

2. Population growth

Prior year estimated population	-1	Contextual	1.40%	(0.86)%
Previous year estimated population				

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

Population in Cherbourg is relatively stable.

Note 1 - basis of preparation

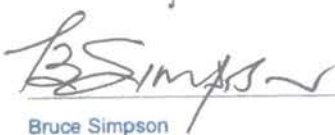
The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 3 reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2024.

Cherbourg Aboriginal Shire Council

Certificate of Accuracy (contextual ratios - unaudited)

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

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



Bruce Simpson
Mayor
21 October 2024



Chatur Zala
Chief Executive Officer
21 October 2024

Cherbourg Aboriginal Shire Council Unaudited Long Term Financial Sustainability Statement

	Target 2024	Actual 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Forecast

Measures of financial sustainability

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash

x 12	> 4 months	4.5 months	7.4 months	7.9 months	7.7 months	7.2 months	6.9 months	6.5 months	6.1 months	5.7 months	5.3 months	4.9 months

Total operating expenditure less depreciation and amortisation less finance costs

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

Operating Performance

2. Operating surplus ratio

Operating result

Total operating revenue	Contextual	(76.20)%	(36.58)%	(38.40)%	(38.98)%	(39.61)%	(39.85)%	(40.07)%	(40.30)%	(40.54)%	(40.78)%	(41.03)%

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs

Total operating revenue	>0%	(2.62)%	23.10%	21.10%	19.90%	18.70%	17.80%	17.00%	16.10%	15.30%	14.40%	13.50%

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

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Cherbourg Aboriginal Shire Council Unaudited Long Term Financial Sustainability Statement (continued)

	Target 2024	Actual 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Forecast									
Asset Management												
4. Asset sustainability ratio												
Capital expenditure on replacement of infrastructure assets (renewals)	>90%	23.07%	450.90%	105.80%	212.70%	226.10%	201.50%	187.60%	170.20%	158.10%	142.50%	131.80%
Depreciation expenditure on infrastructure assets												
The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.												
5. Asset consumption ratio												
Written down replacement cost of depreciable infrastructure assets	>60%	64.66%	83.60%	82.20%	81.20%	80.30%	19.30%	78.30%	77.30%	76.30%	75.20%	74.10%
Current replacement cost of depreciable infrastructure assets												
The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.												

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Cherbourg Aboriginal Shire Council Unaudited Long Term Financial Sustainability Statement (continued)

	Target 2024	Actual 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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Financial Capacity

8. Council controlled revenue

Net rates, levies and charges add fees and charges		6.48%	5.54%	5.56%	5.58%	5.59%	5.60%	5.61%	5.62%	5.63%	5.64%	5.65%
Total operating revenue	Contextual											

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

9. Population growth

Prior year estimated population												
Previous year estimated population	Contextual	1.40%	0.48%	0.45%	0.48%	0.48%	0.48%	0.48%	0.47%	0.47%	0.47%	0.47%

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

Cherbourg Aboriginal Shire Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a reasonable financial position whilst also being able to meet the community's current and future needs within the constraints of limited resources. Council acknowledges that it is highly reliant on grant funding to maintain its operations.

Cherbourg Aboriginal Shire Council

Certificate of Accuracy - Long Term Financial Sustainability Statement

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

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



Bruce Simpson
Mayor
21 October 2024



Chatur Zala
Chief Executive Officer
21 October 2024

