



Torres Strait Islands
REGIONAL COUNCIL



2022-23 ANNUAL REPORT

ACKNOWLEDGEMENT

Torres Strait Island Regional Council acknowledges Native Title Holders, Elders past and present, and all members of the Communities that we serve within the five clusters of Zenadth Kes: the Gudaw Maluligal Nation of the top western islands, the Maluligal Nation of the western islands, the Kemer Kemer Meriam Nation of the eastern islands, the Kulkaigal Nation of the central islands, and the Kaiwalagal Kaurareg Aboriginal Nation of the inner islands.

We recognise their continuing connection to land and sea, and the strength of a cultural heritage and belief system that spans past, present, and future generations.

Disclaimer:

Disclaimer: Torres Strait Islander and Aboriginal peoples should be aware that this publication may contain images or names of people who have since passed away. Council respects the right of families and communities to request the removal from subsequent publications of any image or name that causes distress.

Front cover, Island warrior from Mer.

Inside sleeve, Badu

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WELCOME TO THE REPORT

Torres Strait Island Regional Council is proud to present the annual report for the financial year to 30 June 2023. In this report Council will outline the financial and operational performance for the year against the key objectives, strategies, and priorities of our Corporate Plan / Bisnis Plan 2020-2025, the 2022-23 Operational Plan and the endorsed annual budget.

With this report, Council aims to:

- Meet our legislative obligations under the *Local Government Act 2009* and the *Local Government Regulation 2012*.
- Communicate our vision, operational direction, and the work within the communities we serve.
- Demonstrate our ongoing commitment to accountability and transparency.
- Promote the distinctiveness of our region domestically and internationally.
- Build community and stakeholder confidence in Council's projects and partnerships.
- Recognise the achievements of our employees and our organisation.

Council aims to go beyond statutory requirements by producing a report that is comprehensive and engaging, detailing the range of activities undertaken and projects we have delivered, whilst striving towards excellence in reporting. This report serves as an important tool to inform key stakeholders – residents, local businesses, nongovernment organisations, and other government departments and agencies – about our achievements and challenges as well as our plans.

This report also provides a platform to inform and engage our employees with information on how we have performed over the year and how their efforts have contributed to achieving our vision.

This report is divided into the following main sections:

- **Welcome to the report** – messages from the Mayor and Chief Executive Officer, introduction to our Executives.
- **Our highlights** – summary of performance and finance for the 2022/23 financial year
- **Our region** – gives an overview of our region and history
- **Democratic governance** – provides details of our Elected Members, their meeting attendance and remuneration.
- **Corporate plan performance** – reports on our progress towards achieving the goals and objectives of the Corporate Plan / Bisnis Plan 2020-2025.
- **Administrative governance** – details the structure of Council, our employee demographics and offers a summary of the mechanisms that support accountability and leadership.
- **Financial overview** – details the comprehensive audited financial statements for the 2022/23 year.

We hope this report helps you to understand our operations. Your feedback is appreciated to help us improve our future reporting. For further information and to provide feedback, please contact our Corporate Services department at corporate.affairs@tsirc.qld.gov.au

Key terms, notations and abbreviations are explained as they are introduced and are listed at the back of this report page 176.

As part of our environmental commitment to reducing waste we encourage you to download a copy of this report at tsirc.qld.gov.au. You can request a printed copy or provide feedback by contacting Council on (07) 4034 5700 or by email to corporate.affairs@tsirc.qld.gov.au, however in an effort to reduce our carbon footprint, only a limited number of printed copies are available.



MAYOR'S MESSAGE

Kapu goeyga nithamunka mura, kulay kidh ngay koeyma eso a apapudhi ngoelmun koey Awgadh inab kayne goeyga gasaman ngay lak gudwoeydhika mura Zenadth Kes baradhawraw mabaygal, kuyku mabaygal, a koey mabaygal, kaypaypa kulay, kayb goegya a soeypa ngapa bungal.

I acknowledge Papa God, Traditional Owners, Elders and Community Leaders throughout our region. I also acknowledge all community members of the five Nations we serve throughout Zenadth Kes - from where the sun rises on Mer in the East to where it sets on Boigu in the West. I acknowledge all First Nations people throughout Australia and recognise our shared connection to culture, kustom, and belief systems that span thousands of years.

Masig Statement

Masig Statement "Malungu Yangu Wakay" in Kulkgaw Ya translates to the voice from the deep. The voice from the deep speaks from a point in time of are significate historical movement some 85 years ago when the first Mari-time strike occurred in 1936.

This strike was not only focused on the pearling industry, where 70% of the Torres Strait workforce was employed but was about the broader right for Torres Strait Islander people being treated with respect, equality, and having the right to self-determination and control over our own affairs.

Following this strike the First Island Councillors Conference was held at Masig Island on 23rd August 1937 where Island leaders successfully lobbied the newly appointed Protector.

The removal of night curfew,

better wages in the industry where this practice of paying in credit was ended, islanders could choose their own crews and control their own boats most importantly Torres Strait Islander people gained more control over our affairs.

Some of the powers the government exerted over Torres Strait Islander people were invested in the local community through the Island Councils. This was beginning of regional autonomy.

On 23rd August 2022 Council was proud to host the 85th Anniversary of the First Island Councillors Conference once again on Masig Island where the Masig Statement was launched as are fresh declaration inviting people from across our region to sign the Masig Statement to establish parameters and principles on behalf of the Torres Strait and Northern Peninsula Area to act together in unity, in order to purse and achieve self-determination and regional autonomy.

Advocacy

Council's Advocacy Plan set out our regions priorities but speaks to the narrative of Council current inherited legacy issues as well as the governance and financial challenges and constraints more importantly creates are open dialogue for shared pathway for current and future partnerships.

Council's advocacy plan is a strategic document that better informs how effective we can be when advocating with and to current and future affiliated partners such as Torres Cape Council Indigenous Alliance (TCCIA), Indigenous Leaders Forum (LGAQ), and Torres Strait

and Northern Peninsula Registered Organisation of Council (TS & NPA ROC).

Our Council recognise the need for better collaboration to address regional goals and aspiration and this is articulated in are way that invites constitutes and communities to keep government accountable.

Throughout the operational year Council have been undertaking are number strategic reviews to ensure that its policies enable us to continue to pursue self-determination. I look forward to work in close partnership with our Chief Executive Officer, Mr James William including our elected arm of Council and our amazing employees to improve the liveability of our communities.

Mina koeyma eso, au esoau a Awadhaw wanab.

Phillemon Mosby
Mayor



CEO'S MESSAGE

I acknowledge members of the communities we serve throughout our region: the Gudaw Maluligal Nation of the top western islands, the Maluligal Nation of the western islands, the Kemer Kemer Meriam Nation of the eastern islands, the Kulkgal Nation of the central islands, and the Kaiwalagal Kaurareg Aboriginal Nation of the inner islands. I pay my respects to Elders past and present.

It is with great humility and a strong sense of fulfillment that I acknowledge the achievements of Council, its communities, and its partners during 2022/23 as outlined in this Annual Report and in particular the progress in implementing the Corporate and Operational Plans.

The Mayor, Councillors, managers, employees, volunteers, contractors, suppliers, and consultants that together contributed to the many outcomes can stand justifiably proud of their efforts and I genuinely thank them all.

In particular the following are worthy highlights of a vast array of achievements including:

- The celebration on Masig Island, 23 August 2022 of the 85th anniversary of the First Torres Strait Islander Conference and the launch of the Masig Statement.
- Demonstrating exemplar partnership models working with the various Queensland Government agencies in delivering innovative programs such as the Healthy Housing and Health and Wellbeing program in our communities
- Building a transparent and open relationship with our

State Funding and Delivery Partners to secure new affordable and fit for purpose homes for our communities with an investment of \$14.4 million and expected delivery commencing in 2024.

- As part of our major infrastructure program, we delivered the Poruma seawall project under budget and on time, and completion of Dauan roadworks and the Erub sewerage plant.
- Securing a commitment of \$40 million from the Australian Government for our Marine Infrastructure as well as working with the State Government to secure additional investment for Marine Infrastructure under the State's commitment of an additional \$40 million for the region.
- Continuing to strengthen our financial resilience and sustainability through a stronger focus on improving Council revenue streams and cost management as well as adoption of our budget within legislative timeframes and unmodified financial statements for 2022/23 Financial Year.

Our great region and its many communities have been well-served by Torres Strait Island Regional Council, but that does not mean that our work is done.

Indeed, there are many plans and projects in the pipeline awaiting their implementation.

As such I foreshadow many years of improvement ahead for the facilities, infrastructure and services that serve the needs of our communities.

Eso to you our residents, customers, visitors, and stakeholders for your support and for your contribution to make our region and its lifestyle richer and more sustainable.

James William
Chief Executive Officer



MEET OUR EXECUTIVE TEAM

Torres Strait Island Regional Council has a leadership team of five executive directors who report to the CEO. They lead five functional areas - Financial Services, Engineering Services, Building Services, Community Services and Corporate Services. The Executive Director ensures these services are provided within budget and comply with relevant statutory obligations, regulations, codes, guidelines, Council's policies and organisational directives.



Hollie Faithfull
Executive Director Financial Services

Hollie joined Torres Strait Island Regional Council in 2015 as a Financial Accountant and took on the role of Executive Director Financial Services in 2020. Hollie leads the financial services team to provide professional financial management and advisory services to Council. The core functions include financial accounting, management accounting, budgeting, procurement and strategic asset management services.

"The Financial Services team manages TSIRC's finances within a landscape that is unique and set apart from a typical local government council"

Hollie's passion is in managing TSIRC's financial performance and position whilst embarking on continuous improvement and seeking opportunities to improve Council's financial sustainability.

"Due to the nature of TSIRC's being heavily grants and external funding reliant and the limited opportunity to generate own source revenue coupled with operating within an environment where operational and capital costs are high, good financial governance is essential to ensure the long term sustainability of Council"

Hollie's qualifications and professional accreditations include a Bachelor of Commerce from James Cook University and is a Chartered Accountant (CAANZ).



David Baldwin
Executive Director Engineering Services

David's work history as a Professional Engineer, spans across multiple industries. He has extensive experience in mining, manufacturing, consulting, and Local Government. Starting out as a structural engineer, before branching out and specialising in the environmental, water, and local government sectors.

"Working as the Executive Director of the Engineering Department offers challenges and rewards that would be difficult to replicate anywhere else in Australia, given the scope of services and pressing issues such as water security, waste management and climate change. I am a strong advocate for improving the state and reliability of essential services, developing new ways of managing these, and in growing opportunities within the engineering team across all divisions and offices."

David's role is to manage the Engineering Services department of Council, ensuring the delivery of essential services and funded projects that include water and sewage, civil works, waste management, parks and gardens, air and seaports, and disaster management.



Wayne Green
Executive Director Building Services

Originally from remote Southwest Queensland, Wayne began his career as a qualified Carpenter. He has since worked right across Queensland obtaining valuable experience in Project Management and Operations Management, eventually advancing on to such roles as District Director and Regional Director.

"In 2005 I accepted a position with the State Government that was based on Thursday Island, my kids at the time were just starting Primary School and to date still have a lot of unforgettable fond memories of the Torres Strait."

"TSIRC delivers what matters to the Community and a great example of this is our Mission Statement 'To improve our community's livability in all we do'. The Building Services Unit team have streamlined processes over the last 12 months to ensure we are delivering services that meet our community's expectations."

Wayne started with Council in 2022, in the role of Executive Director, Building Services. This role provides effective leadership and management of the Building Services areas of Council and leads a professional team that ensures the provision of high-quality services to Council communities in line with organisational and corporate plans. The Executive Director will ensure Building services are provided within budget and comply with relevant statutory obligations, regulations, codes, guidelines and Council policies and organisational directives.



Dawson Sailor
Executive Director Community Services

Prior to joining Council in 2018, Dawson studied a Bachelor of Business and worked within State Government for the Department of Child Safety and Department of Communities in Brisbane.

A large part of Dawson's role involves translation of strategic vision and roadmaps between Council Operations and Community. It is imperative that Council's services not only comply with relevant Laws and Regulatory bodies, but equally vital that our services align with community expectations and cultural protocols.

As Executive Director Community Services, Dawson leads Council's largest workforce of frontline staff delivering essential services such as Housing and Tenancy, Environmental Health, Health and Wellbeing, Child Care, Aged Care, Events Coordination, and Divisional Administration. His position is responsible for the operational & financial planning, development, and delivery of all community services to all communities within the Torres Strait Island Regional Council local government area.

"I am a proud Kulkalgal man with strong family connections to Meriam. I currently work and live on Warraber Island"

"As a Torres Strait Islander, there isn't a single day in this role where I am not challenged either professionally, personally, or culturally. I am passionate about our Islands and People, and aspire to create and achieve safe, thriving, and cohesive communities - Council and Community must work together, to achieve together."



Executive Director Corporate Services

The role of Executive Director Corporate Services, is currently vacant and under recruitment.

Council is confident that the right candidate will be selected and appointed early in the 2023-24 financial year.

The role of the Executive Director Corporate Services is to provide effective leadership and management of the Corporate Services areas of Council including but not limited to: Corporate Affairs; People and Wellbeing, Legal Services, and Information Technology Services. The Executive Director Corporate Services leads a professional team to ensure the provision of high-quality corporate support to Council. The Executive Director ensures these services are provided within budget and comply with relevant statutory obligations, regulations, codes, guidelines, Council's policies and organisational directives.

YUUMPLA VISION & MISSION

Our vision & mission

Vision

For youmpla ples ene Council for meke something youmpla self sor long we can gad fruit them thing we mekem e praper ene las long time.

For our communities and council to be autonomous, prosperous and sustainable.

AUTONOMOUS:

We achieve autonomy when we empower our people and community through rigorous engagement, consultation and participation. An autonomous Council fuels both local and regional self-sufficiency.

PROSPEROUS:

We are prosperous when we are flourishing, thriving, or have success: this can be in our faith, culture, traditions, happiness, fortune or health and wellbeing.

SUSTAINABLE:

We are sustainable when we deliver social, economic or environmental solutions that enhance current community needs and long-term aspirations.

Mission

For youmpla for street ples blo youmpla ene weis kaine youmpla stap lor pless blo youmpla.

To improve our communities' liveability in all we do.

LIVEABILITY:

Liveability is the sum of the factors that add up to a community's quality of life - including the built and natural environments, economic prosperity, social stability and equity, educational opportunity, and cultural, entertainment and recreational possibilities.

YUUMPLA VALUES

Our values

Council's values are the foundation on which our work rests. They exemplify the core principles of Council and guide our strategic decision-making.



ONE

Youmpla matha one and youmi make e ol something matha one.

We are one team who achieves together.



RESPECT

Youmpla respect one another and ples blo youmpla, youmpla ya for serve.

We have respect for each other and the communities we serve.



ACCOUNTABILITY

We meke ol something proper for good name por aol pipol we wok por especially por ples blo youmi.

We are accountable and responsive to our communities.



COURAGE

Youmpla aol strong leader and we think about proper good weis kaine youmpla gor meke something lor ples por pipol blo youmpla.

We are courageous leaders who think innovatively.



RESILIENCE

Youmpla buildi strong region blo youmpla ene meke something were ya e las long time.

We are builders of a sustainable and resilient region.

TOWARDS AUTONOMY, PROSPERITY AND SUSTAINABILITY

A summary of Council's strategic planning and operational performance as we work towards achieving our vision for our communities and Council to be autonomous, prosperous, and sustainable.

This Annual Report includes the third year of growing towards the objectives set out in the Corporate Plan / Bisnis Plan 2020-2025. The plan sets out the vision for our communities and Council to be autonomous, prosperous, and sustainable.

The below framework outlines how the Annual Report contributes to Council's wider integrated planning and reporting framework. A summary of Council's performance on the 2022/23 Operational Plan can be found on pages X and X and full reporting on pages X to C.

OUR PLANNING FRAMEWORK

Progress towards our vision is coordinated and assessed through our integrated planning and reporting framework. The framework consists of our Corporate Plan / Bisnis Plan, our annual Operational Plan, and our reporting requirements, which sit within and contribute to the wider planning process.

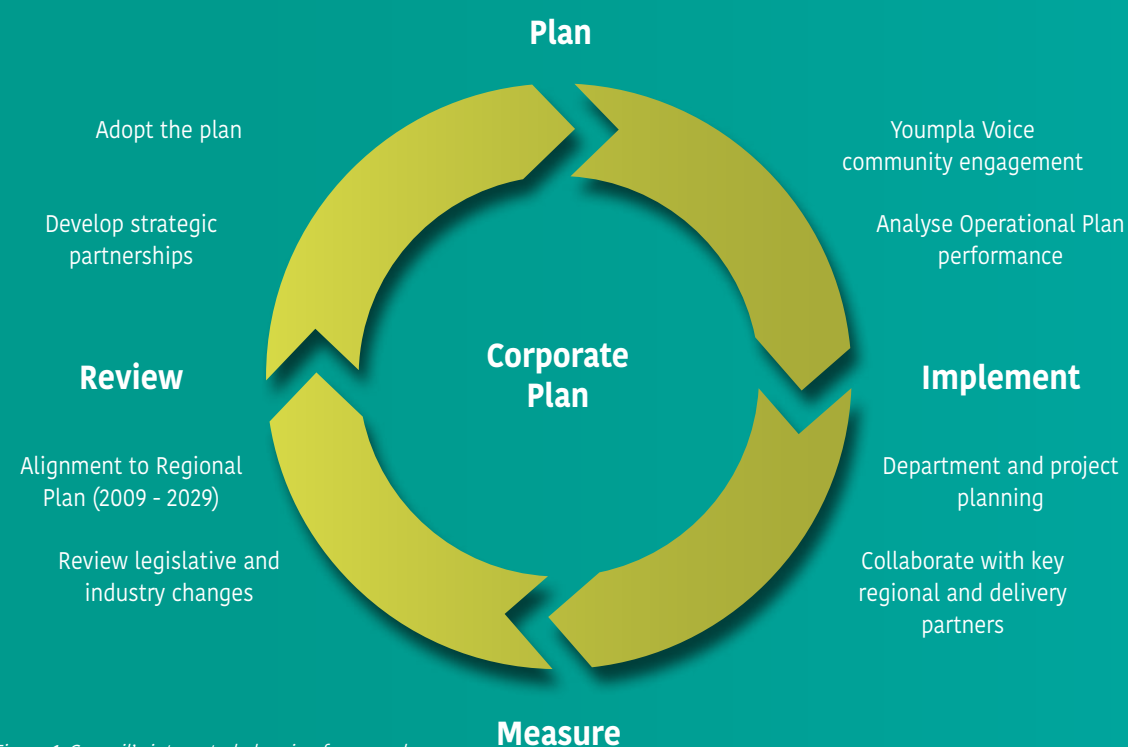


Figure 1: Council's integrated planning framework

PLANNING FOR 2025

Council's Corporate Plan / Bisnis Plan was adopted in 2019 and sets out a framework to help achieve our vision 'for communities and Council to be autonomous, prosperous, and sustainable', and our mission to improve our communities' liveability in all we do'. Three strategic pillars were identified as essential to achieving these goals: **Pipol / People**, **Mekem las long / Sustainability**, and **Pruitpul / Prosperity**. Twelve (12) outcomes were aligned within the strategic pillars to form a robust framework that guides operational objectives.



Pipol
People

Outcome 1: We preserve cultural heritage, history and place.

Outcome 2: Our communities are safe, healthy and active.

Outcome 3: We ensure accessibility to community support services.

Outcome 4: We are a transparent, open and engaging Council.



Mekem las long
Sustainability

Outcome 5: We plan effectively for the future of our individual communities and region.

Outcome 6: Our communities remain resilient to the effects of climate change and natural disasters.

Outcome 7: Our communities are consulted around liveable places, aligned to lifestyle and environmental suitability.

Outcome 8: We manage Council affairs responsibly to the benefit of our communities.

Outcome 9: We actively reduce our environmental footprint and manage our resources sustainably.



Pruitpul
Prosperity

Outcome 10: We advocate and foster regional prosperity through enterprise development.

Outcome 11: We invest in the retention of key skills within our region.

Outcome 12: We bring opportunity to our region and put our culture on the world stage.

WANEM COUNCIL BE MEKEM

Our highlights



PERFORMANCE SUMMARY

Council develops key performance indicators as part of the annual Operational Plan.

Our Operational Plan for the 2022/23 financial year has 51 objectives that have been selected for delivery. These objectives align with our three pillars and reflect the outcomes identified in our 2020/25 Corporate Plan.

When selecting our objectives, we must consider the budget requirements and the necessary resources

required to ensure the completion and successful delivery of each objective. Delivery targets are set for each objective and quarterly progress reports are provided to ensure that performance is accurately measured.

With every successfully completed objective, Council moves closer to our vision and our communities.

The figure shows the 22/23 Operational Plan objectives per Corporate Plan pillar.

Pillar	Number of Objectives
People	12
Sustainability	35
Prosperity	4
Grand total	51

Figure 2: 2022/23 Operational Plan objectives per Corporate Plan pillar

The performance status

The figure below shows the performance status of the 2022/23 Operational Plan objectives as at 30 June 2023 comparative to the 22/23 Operational Plan objectives.

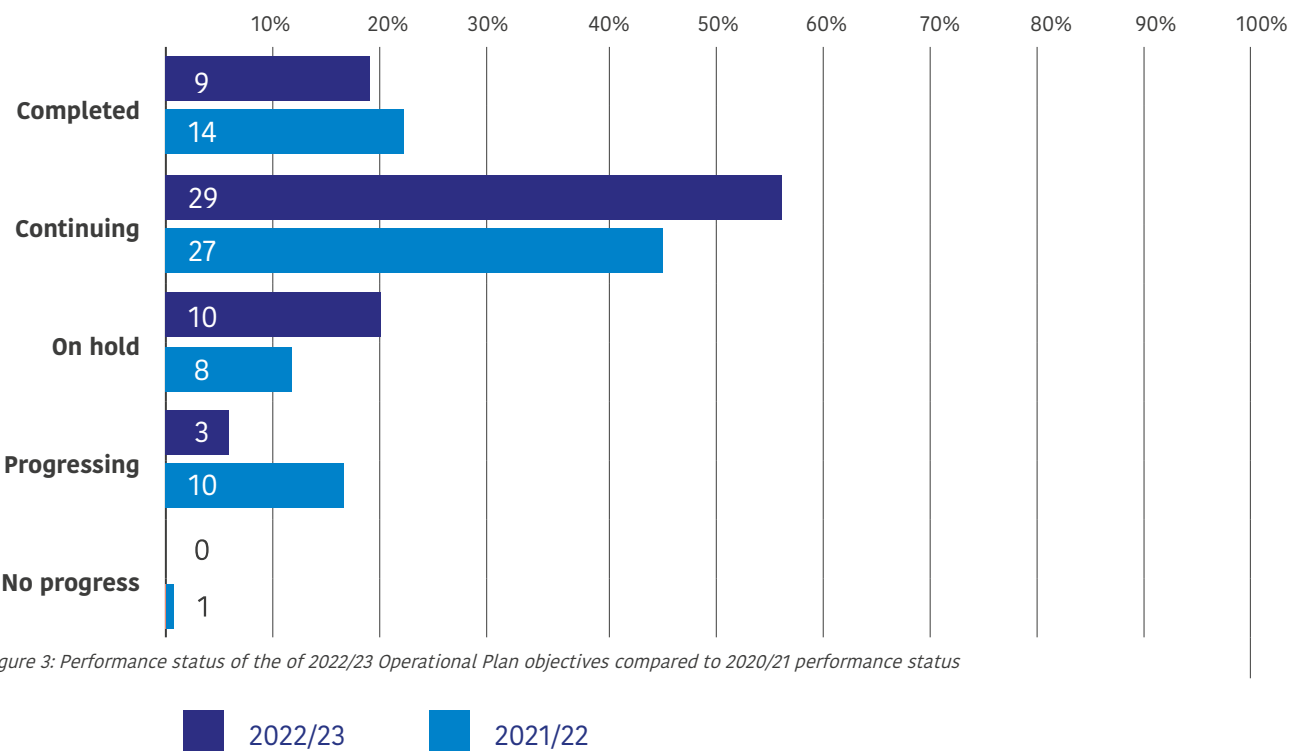


Figure 3: Performance status of the of 2022/23 Operational Plan objectives compared to 2020/21 performance status

The performance status as at 30 June was 80% (41 of the 51 objectives) a decrease of 5% from the 85% (51 of the 60 objectives) last year. The 80% result represents the initiatives with the status of completed, continuing, or progressing.

HOW WE SPEND OUR MONEY

To ensure our organisation is operational, we need to generate income and develop a budget to manage expenditure

It might surprise you to learn how much it costs us to keep the organisation running, so our community can continue to enjoy our great services and facilities and we can improve the liveability for our communities.

From keeping the garbage collection going, to providing clean water, we keep things running so you can enjoy the main services and facilities that make our region a great place to live. Incoming funds allow for the construction, upkeep and maintenance of our infrastructure such as roads, jetties, community halls and sports grounds, and helps fund the many community services we provide such as, youth and seniors programs through our IKCs and delivery of child and aged care services.

Revenue: Where did the money come from?

Council received \$92.9 million in revenue split between operating revenue (\$65.9 million) and capital revenue (\$27.0 million). The largest contribution was from grants, subsidies, contributions and donations, which totalled \$64.3 million for both operating grants (\$37.3 million) and capital grants (\$27.0 million). Total revenue decreased by \$2.2 million from the previous year primarily due to the decrease in capital funding as the Indigenous Council's Critical Infrastructure Program comes to an end.

Expenditure: Where was the money spent?

Council spent \$164.5 million between operating expenses (\$121.4 million), capital expenses (\$15.5 million) and capital projects (\$27.7 million) in 2022/23.

Operating expenses component include:

- materials and services
- employee costs
- depreciation and amortisation
- finance costs
- other expenses
- capital expenses component include:
- loss on disposal of property, plant and equipment

Assets: What do we own?

As at 30 June 2023, Council's assets were valued at \$1.12 billion. This includes \$1.06 billion in property, plant and equipment primarily made up of:

- Buildings (Communities) \$344.1 million
- Buildings (Corporate) \$59.8 million
- Recreational facilities \$13.2 million
- Transport network \$194.5 million
- Stormwater drainage network \$9.9 million
- Flood mitigation network \$46.8 million
- Water \$147.8 million
- Wastewater \$179.5 million
- Marine infrastructure \$33.1 million
- Land \$2.9 million
- Plant and equipment \$3.4 million
- Capital works in progress \$25.5 million

Liabilities: What do we owe?

At 30 June 2023, Council's liabilities totalled \$33.4 million. This was principally made up of:

- Lease liabilities
- Contract liabilities
- Amounts owed to suppliers
- Employee leave entitlements
- Provisions for landfill restoration



Daniel Billy on one of his environmental tours

WHERE OUR MONEY COMES FROM

Operational and capital revenue		
Community levies, rates and charges		1,832,135
Fees and charges		4,653,766
Sales revenue		14,193,050
Grant, subsidies, contributions and donations		84,971,526
Interest received		661,744
Other income		2,537,583
Rental income		4,764,401
Total	\$92,935,255	

Table 1 Operational and capital revenue

Operational and capital revenue

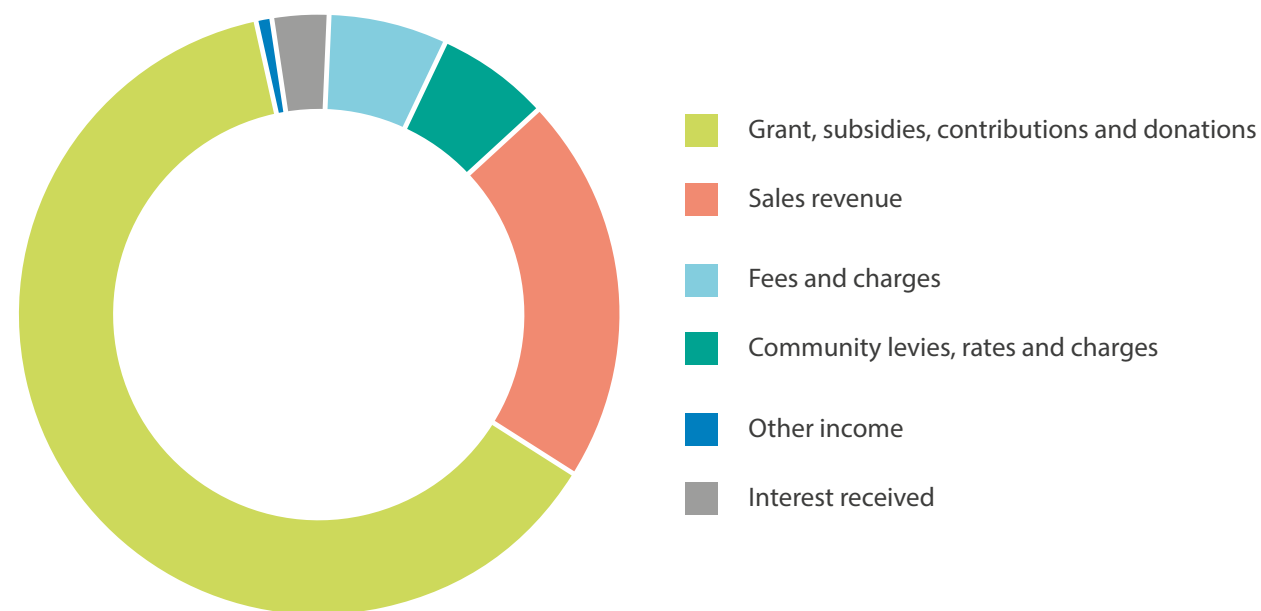


Figure 4: Operational and capital revenue

WHERE WE SPENT OUR MONEY

Operational expenses		
Materials and Services		39,846,668
Employee benefits		26,970,757
Depreciation and amortisation		54,080,113
Finance Costs		489,365
Total	\$121,386,904	

Table 2 Operational expenses

Operational expenses

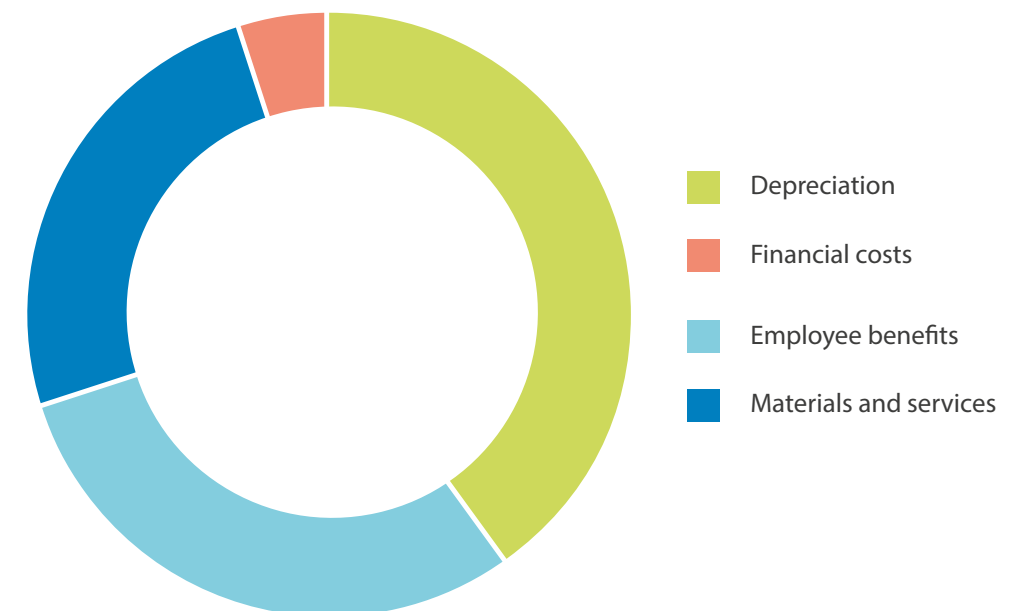


Figure 5: Operational expenses

FINANCIAL PERFORMANCE SUMMARY

Council's Financial Statements were completed within the statutory timeframe set out in the *Local Government Act 2009* and the *Local Government Regulation 2012*. The audit report was unqualified.

This section of the report provides the Community Financial Report in accordance with the requirements of section 179 of the Local Government Regulation 2012. It provides a summary of the Financial Statements to enable readers to easily evaluate Council's financial performance and position.

During the 2022/23 financial year, Torres Strait Island Regional Council recorded a substantial operating deficit. This means that the operating revenue of Council was not adequate to cover operational costs, including depreciation expenses of \$53,460,277.

Council's net position for 2022/23 is a deficit of \$43,906,720. Included in this result is an advance

payment from the Department of State Development, Infrastructure, Local Government and Planning of \$15,357,943, being approximately 96.2% of the 2023/24 Financial Assistance Grant.

Total income is down on the previous year by \$2,214,649 to \$92,935,255 operating of \$121,386,904 have increased on the previous year by \$12,631,259.

Council's net assets for the 2022/23 financial year are \$1,089,087,104. This is a 6.4% increase on the previous year figure of

\$1,023,236,180.

Financial statements

Financial statements supply a summary of Council's financial position for the 2022/23 year. Council's audited Financial Statements are available in this Annual Report from page 112 and include:

Statement of comprehensive income: shows how Council performed during the year. The statement displays Council's revenue and expenses, and the associated profit or loss amount. This profit or loss amount is known as the net result.

Statement of financial position: shows Council's assets (what we own), liabilities (what we owe), and community equity (our net worth). Community equity is calculated by subtracting the total liabilities from the total assets. Assets that exceed liabilities indicates a good financial position.

Statement of changes in equity: presents a summary of transfers to and from community equity accounts, including retained earnings and asset revaluation surplus.

Statement of cash flows: reports how the revenue is received, and expenses paid, effect Council's cash balances.

Notes to the Financial Statements: provide a detailed breakdown of all significant items in the Financial Statements and what these items represent.

Long-term measures of financial sustainability: presents three sustainability indicators that have been set by the Department of Local Government, Racing, and Multi-cultural Affairs. These indicators monitor the long-term sustainability of Councils across Queensland.

OPERATING RESULTS 2022/23

Budget: -\$60,825,975

Result: -\$55,453,017

Council's operating position reflects the ability to meet running costs using operating revenue. This includes Council's ability to fund future acquisition and replacement of assets. Operating position is calculated by subtracting operating expenses from operating revenue. This calculation does not include revenue or expenses for capital projects.

Council's operating position for the year ended 30 June 2023 is a deficit of \$57,058,832. Accounting depreciation has a significant effect on Council's operating result. Accounting depreciation and amortisation of \$54,080,113 has been expensed to account for the use or deterioration of community assets over the expected life of each asset.

Council undertook a desktop revaluation to record fair value as at 30 June 2023. This resulted in an increase in Council's asset base of \$109,757,644.

Council received \$65,933,887 of operating revenue during 2022/23. The major source of revenue received was from grants, subsidies, contributions, and donations providing \$37,291,208 (56%) of revenue. The second major source of revenue was sales revenue of \$15,515,296 (24%). The remaining operating revenue for Council is sourced from rates and charges, fees and charges, rental income, interest revenue and other income.

Council's operating expenses for the 2022/23 financial year totalled \$121,386,904. The major expenses were depreciation and amortisation of \$54,080,113 (43%), materials and services of \$41,140,394 (33%) and employee benefits of \$27,207,253 (22%).

Operating result four-year comparison

2022/23	2021/22	2020/21	2019/20
-\$55.5M	-\$48.1M	-\$56.2M	-\$50.0M

Table 3: Operating result four-year comparison

FINANCIAL SUSTAINABILITY RATIOS

Financial sustainability measures indicate whether Council is operating in a financially sustainable manner. As shown below, for 2022/23 Council is within range for one of the three financial sustainability ratios.

In accordance with section 178 of the *Local Government Regulation 2012*, Council tracks three measures of financial sustainability. These measures are:

Operating surplus ratio: indicates the extent to which revenues raised cover operational expenses only, or are available for capital funding.

Asset sustainability ratio: approximates the extent to which infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.

Net financial liabilities ratio: Indicates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.

The target range for the financial ratios is set in accordance with the Department of Infrastructure, Local Government and Planning Financial Management (Sustainability) Guidelines 2013.

The following tables show actual historical ratio values for the last three financial years. Forecast ratios for the next nine years are included in the Long-term Financial Sustainability Statement in the Financial Statements included in this report.

Operating surplus ratio

Target	2022/23	2021/22	2020/21	2019/20	Explanation of 2022/23 result
0% - 10%	-84%	-79%	-112%	-87%	While there has been an increase in operating revenue due to Financial Assistance Grant nearly being fully paid upfront, materials and services has increased due to significant price rises. Depreciation and amortisation is a non-cash allocation of asset consumption of \$54.1M.

Table 4: Operating surplus ratio historical four-year performance trend

Asset sustainability ratio

Target	2022/23	2021/22	2020/21	2019/20	Explanation of 2022/23 result
> 90%	33%	19%	28%	27%	Council is dependent on State and Federal Government funding for renewal of infrastructure assets. The timing of renewal programs does not coincide with the annual allocation of depreciation expense.

Table 5: Asset sustainability ratio historical four-year performance trend

Net financial liabilities ratio

Target	2022/23	2021/22	2020/21	2019/20	Explanation of 2022/23 result
< 60%	-22%	-29%	-39%	-45%	Council has minimal liabilities as a percentage of total operating revenue.

Table 6: Net financial liabilities ratio historical four-year performance trend

FINANCIAL MANAGEMENT STRATEGY

Torres Strait Island Regional Council has put in place several long-term financial planning initiatives since its amalgamation in 2008. These include:

- Development and regular update of Council’s Long-term Financial Model including scenario based and sensitivity analysis;
- Divestment of non-core Local Government Services to the Community;
- Implementation of a rigorous Debt Management Policy;
- Identification and valuation of all Council assets;
- Development of Asset Management Plans for all asset classes;
- Implementation of cashless divisional offices.

The Long-Term Financial Plan and subsequent strategy for Council is to:

- Maximise own-source revenue initiatives including strengthening the Debt Recovery process;
- Concentrate on delivering a surplus budget (before depreciation);
- Deliver on Asset Management Plan strategies and goals where funding allows Council to do so; and
- Continue to lobby Federal and State Governments to free up funds for further Asset Management Plan initiatives.

YUUMPLA PLES

Our region



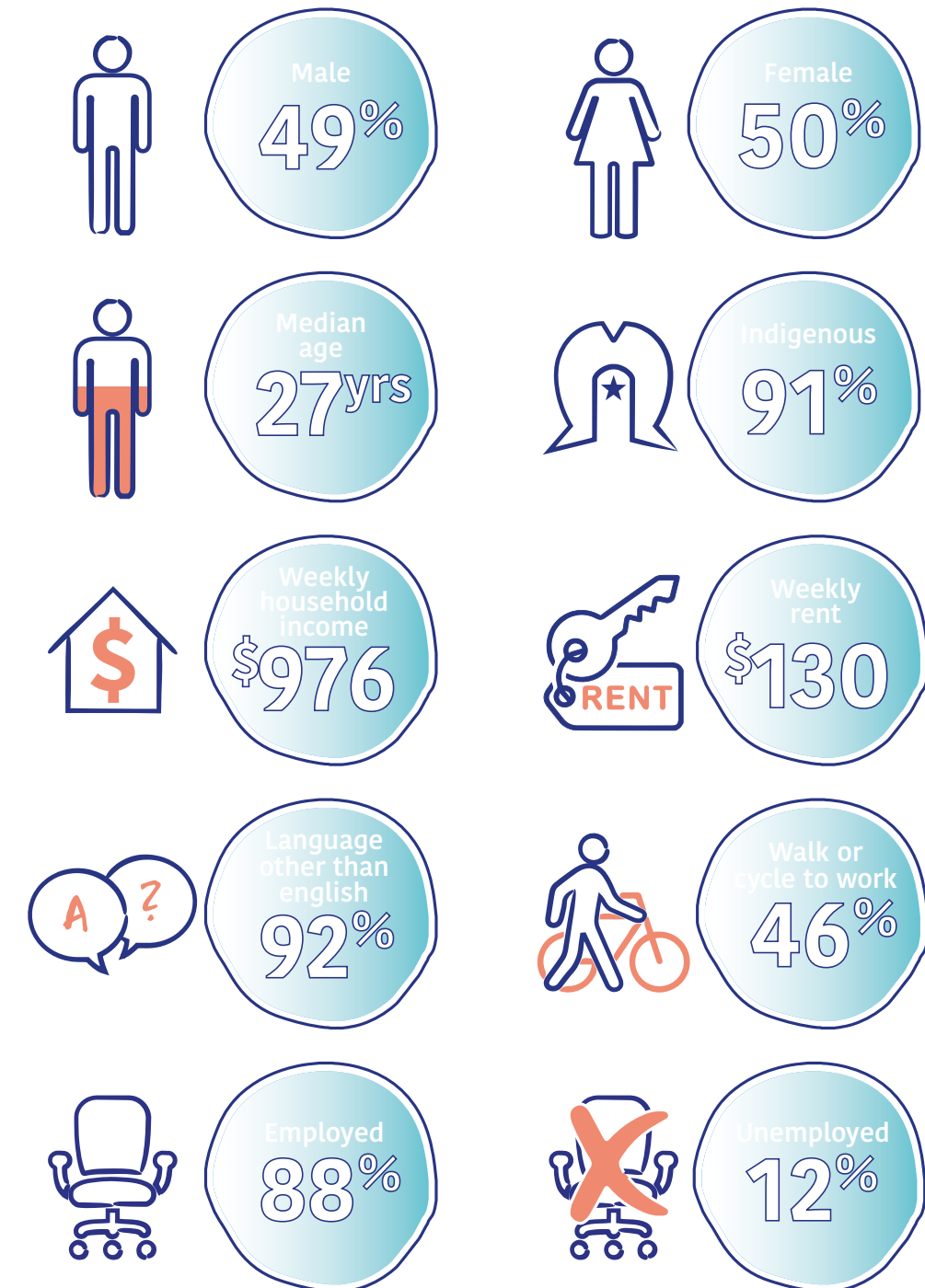
REGIONAL FEATURES

Council's portfolio of responsibilities extends beyond the standard remit of local government. Our operations are spread across 42,000km² and include the provision of 75 home support services and the management of regional transport infrastructure.



REGIONAL DEMOGRAPHICS

Council's local government area is rich in culture with two traditional languages and six dialects, as well as Youmpla Tok (Torres Strait Creole) and English spoken across the region.



* Data sourced from the 2021 census. Weekly household income and weekly rent amounts are given as the median.

OUR HISTORY



The Rich History of the Torres Strait Island Flag

The Torres Strait Island flag carries a significant historical background that reflects the struggles, resilience, and pride of the Torres Strait Islander people.

Origins and Symbolism

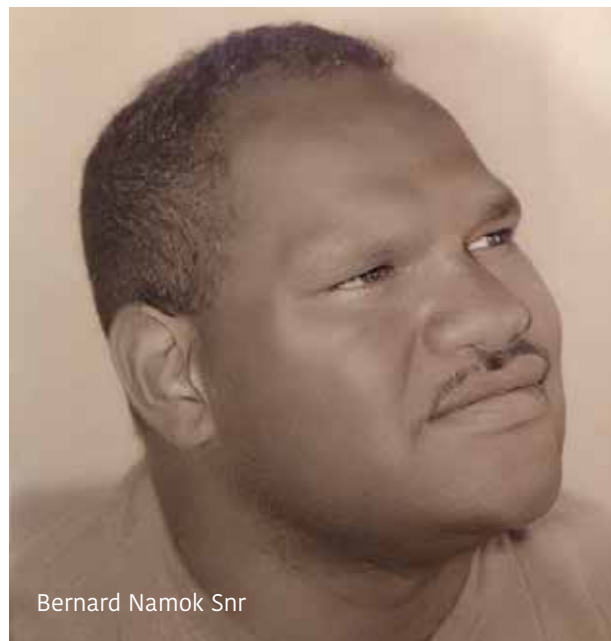
The Torres Strait Island flag was created by the late Bernard Namok Snr, a talented artist and leader of the Torres Strait Islander community. The design of the flag dates back to the early 1990s when Mr. Namok won a competition organized by the Island Coordinating Council. His iconic flag design was officially adopted on the 14th of July, 1992.

The flag itself consists of three main elements: green horizontal stripes representing the land, a blue horizontal stripe representing the ocean, and a black horizontal stripe in the centre, adorned with a white Dhari (a traditional headdress) symbolizing Torres Strait Island culture and the connection to the land. The white, five-pointed stars represent the island groups within the Torres Strait: Eastern, Western, Central, Top Western, and Inner islands.

Historical Significance

The creation and adoption of the Torres Strait Island flag was a significant milestone for the Torres Strait. It marked the recognition of their distinct cultural identity, the strength of their heritage, and their unity as a community. The flag became a powerful emblem of pride, asserting their rights and celebrating their unique heritage in the face of historical and ongoing challenges.

Throughout history the people of the Torres Strait faced the impact of colonisation, forced labour, and cultural suppression. The flag provided a visual representation of their collective resilience, asserting their place in Australian society while



Bernard Namok Snr

raising awareness of the ongoing struggle for equality and self-determination.

Recognition and Importance

In 1995, the Torres Strait Island flag gained official recognition by the Australian Government as a flag of Australia. This recognition was a crucial step toward acknowledging the cultural diversity and contributions of the Torres Strait Islander community.

The flag's significance extends beyond Australia's borders. It is recognised as an official flag of the Torres Strait Islands under international law. The flag is proudly flown in Torres Strait Island communities, schools, government buildings, and cultural events, representing the rich tapestry of Torres Strait Islander culture and heritage.

Today, the Torres Strait Island flag continues to hold immense significance for the people of the Torres Strait. It serves as a reminder of their ancestral ties

to the land, their unique cultural practices, and the need to preserve and pass on their traditions to future generations.

The flag has also become a symbol of unity and empowerment, fostering a sense of belonging and solidarity within the Torres Strait Islander community. It is a visible representation of their ongoing struggles for self-determination, land rights, and cultural preservation.

The Torres Strait Island flag stands as a powerful symbol of identity, heritage, and resilience for the people of the Torres Strait. It embodies the history, struggles, and triumphs of a vibrant community that continues to celebrate and preserve their cultural heritage.

The copyright of the Torres Strait Island flag is owned by the Torres Strait Island Regional Council.



Bernard Snr at the presentation with the Torres Strait Flag committee.

85TH ANNIVERSARY OF THE FIRST COUNCILLORS MEETING



One people, one region, one voice

In 1937, Councillors from the Torres Strait communities came together demanding that the Queensland Government improve service, end the unpopular regulations, and transfer power from superintendent-teachers back to local councils. Calling for greater autonomy and self-determination for Torres Strait Islanders.

Fast forward 85 years and it is 23 August 2022 on Masig Island where the next steps in linking the past to our future took place. In recognition of the 85th Anniversary of the First Councillors Conference held on Masig in 1937, Council, along with community members, our neighbouring Councils and other organisations celebrated a significant time in history that fostered the strong foundations we see in our region today.

The days surrounding this significant milestone united the community through reflection of the region's past to embrace and plan for the future. The Masig community played a central role in the week long celebration and the event would not have been possible without the community's support. From Monday 22 August to Thursday 25 August 2022. Community Members from across the region, Councillors, visitors and guests enjoyed activities and entertainment. The iconic dinghy race, Thugal Makarr Sagul, kicked things off on a high and

there was no shortage of food, entertainment, and laughter. Fireworks lit up the night sky on Tuesday evening as everyone came together one last time and celebrations of the 85th Anniversary concluded for 2022.

A few highlights spanning across the consecutive days included the community assembly, the reading of the minutes from the 1937 conference, and the signing of the Masig Statement.



Cynthia Lui MP,
State Member for Cook

THE MASIG STATEMENT

23 August 2022

MALUNGU YANGU WAKAY

The Voice from the deep

PURPOSE

To establish principles and parameters on behalf of the peoples of the Torres Strait and Northern Peninsula Area to act together in unity, in order to pursue and achieve self-determination and regional autonomy and, in so doing, preserve our distinctive and diverse spiritual, material and economic relationship with the lands, territories, waters, coastal seas and other resources with which we have a connection under Ailan Kastom and Aboriginal tradition.

AIMS

1. In accordance with Article 3 of the United Nations Declaration on the Rights of Indigenous Peoples adopted by the United Nations General Assembly on 13th September 2007 and supported by the Australian Government on 3rd April 2009 and the Preamble of the Human Rights Act 2019 (Qld), we seek to achieve our right to self-determination as the peoples of the Torres Strait and Northern Peninsula Area.
2. By virtue of our sovereign right, we have the right to freely determine our political status and to freely pursue our economic, social and cultural development.
3. In keeping with Article 4 of the United Nations Declaration on the Rights of Indigenous Peoples, in exercising our right to self-determination, we have the right to autonomy or self-government in matters relating to our internal and local affairs, as well as ways and means for financing their autonomous functions.
4. Therefore, we will create partnerships with Key Regional Stakeholders, the Queensland and Australian governments together with other relevant organisations to better equip us to work together to achieve our regional goals and aspirations; and in working together as representatives of the peoples of the Torres Strait and Northern Peninsula Area obtain and safeguard our human rights enshrined in international, national and Queensland law.

PAST	23 August 1937 was the beginning of regional autonomy – The Torres Strait Island Councillors Conference.
PRESENT	23 August 2022 is the beginning of a new beginning, a culturally united path to regional sovereignty - The MASIG Statement.
FUTURE	23 August 2037 will be the beginning of regional sovereignty.

EMPOWERING WOMEN EMPOWERED WOMEN



Empowering our Women

In March 2023, women of all ages throughout our communities, came together on Warraber for a three day Empowering Women, Empowered Women workshop. Community members from Saibai, Mabuiag, Badu, Kubin, St Pauls, Iama, Hammond, Warraber, Masig, Erub, and Mer, attended the event that was aimed to empower women to believe in themselves, speak with confidence and encourage the empowerment of others. This event was jointly funded through the Department of Justice and Attorney General, Department of Seniors, Disability Services and Aboriginal & Torres Strait Islander Partnerships, the State Library Queensland, and the National Indigenous Australians Agency. The entire event was expertly coordinated and managed by our Health & Wellbeing Manager, Ella Kris.

During the three-day workshop, participants engaged in various activities, including sessions on the importance of First5Forever, climate change discussions, public speaking and sharing of beliefs, and the development of a Torres Strait Island Regional Council Connecting through Stories Action Plan. Other activities enjoyed by the participants included a fashion show, calypso band and crafting.

The event also featured notable speakers, such as Chantal Roelofs from WomanSpeak and Jaqui Ruhl from First5Forever. This event helped to highlight

the unique roles these women play in preserving and sharing cultural knowledge and traditions. Their skills as weavers, fishers, creators of cultural dishes, and storytellers, were highly commended and they were all recognised as visionaries for the future of the islands.

One of the main highlights of the event was witnessing women across multiple generations support each other, gain confidence, and learn to speak up with assertiveness. The participants expressed their eagerness to share the knowledge gained during the workshop, and further develop their leadership skills within their communities by inspiring other women. They expressed the desire to become leaders themselves and emphasised the importance of personal growth and embracing new opportunities.

Feedback obtained from the participants indicated that the Empowering Women, Empowered Women workshop on Warraber was a transformative experience and one in which they will always remember. Through a range of activities and sessions, these women gained confidence, shared knowledge, and developed essential skills. The event not only empowered the attendees but also inspired them to empower other women in their communities.



Performing Calypso music the women composed and played in a team building exercise



Women of the Torres Strait come together for the Empower 'Women, Empowered Women Workshop'



Women of the Torres Strait come together for the Empower 'Women, Empowered Women Workshop'

WE CREATE TO INSPIRE



Laurie Spina Shield

Our very own 'TSIRC Strait Stars', made history at the Laurie Spina Shield in Townsville.

These young athletes, came from 15 of our communities, united as a team and left an indelible mark on Queensland's largest junior rugby league carnival. It is a testament to the power of community and the spirit of rugby league that they showcased.

Since its inception in 1996, the Laurie Spina Shield has celebrated the importance of junior sport in shaping the future of our beloved game. Named after the legendary inaugural North Queensland Cowboys captain, Laurie Spina, the two-day carnival has become a platform for young talents like ours to showcase their skills, foster camaraderie, and ignite their passion for the sport.

This year, the Shield welcomed an impressive 72 teams, among which only 8 were selected to play at the prestigious Laurie Spina Shield Exhibition Game during the Round 18 match between the North Queensland Cowboys and West Tigers at Queensland Country Bank Stadium. It is with immense pride that our 'TSIRC Strait Stars' were among the chosen few who captured the attention of participants and spectators alike. Their journey began weeks earlier, with dedicated weekly training sessions where they had the opportunity to play together as a team for

the very first time. The enthusiasm they brought to the field was truly contagious.

Our team manager, Ella Kris, could not be prouder of the dedication and commitment shown by our young players. She acknowledges the challenges they overcame, including the need for some to travel



Laurie Spina given our kids a pep talk during the 'Laurie Spina Cup'

from even more remote islands to join the team. Ella recognises the significance of the carnival in bringing our youth from the Torres Strait together, fostering unity and a shared purpose that extends beyond rugby league.

The TSIRC Strait Stars didn't just represent their respective communities; they embodied the spirit and resilience of our region. Their passion for the game shone through in every match they played, displaying exceptional teamwork, skill, and sportsmanship. The pride and sense of accomplishment radiated from the players and their families, who were fortunate enough to witness our young stars make history on the field.

The Laurie Spina Shield is a powerful reminder that sport has the ability to transcend geographical boundaries and foster a sense of belonging. It provides a platform for our young athletes to showcase their talents and forge lifelong friendships. The participation of the TSIRC Strait Stars not

only showcased their individual abilities but also highlighted the rich sporting culture that thrives within our communities.

As the final whistle blew on the Laurie Spina Shield, it was abundantly clear that our TSIRC Strait Stars had left an indelible mark on the carnival. Their presence, enthusiasm, and unwavering determination were celebrated by all, and their outstanding performance will undoubtedly inspire future generations of young rugby league players.

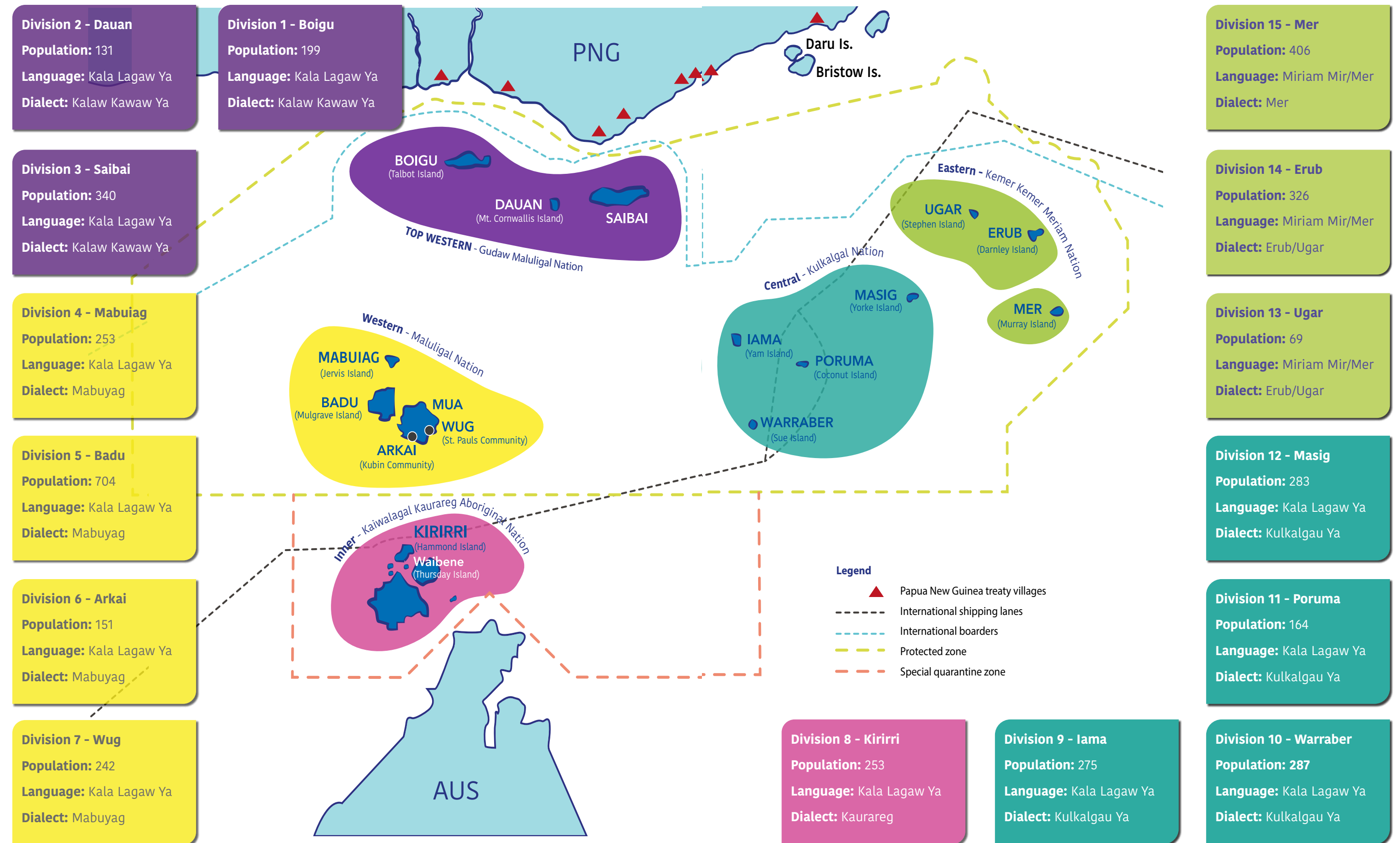
The success of the TSIRC Strait Stars at the Laurie Spina Shield is a testament to the power of unity, perseverance, and community support. We can take immense pride in the achievements of our young athletes, as they continue to pave the way for a bright future in the world of rugby league.

Council provided financial support for the team to participate through our Community Grants Program.



Getting ready to run on for the 'Laurie Spina Cup'

OUR DIVISIONAL FOOTPRINT



* Population data sourced from the 2021 census.

IMPORTANT ROLE BLO COUNSEL

Democratic Governance



ROLES AND FUNCTIONS OF COUNSEL

There are three levels of government in Australia. Each carries out distinct and important roles to provide Australians with the services they need. These services may overlap in some areas.

Local government plays an important role in community governance. As a forum for local decision-making, it helps deliver the Queensland Government priorities locally and regionally.

A local government or council provides a wide range of services and activities, and for our Council this is even wider and more important than most.

Councils are part of the economic, social, and cultural development of the local government area and represent and play an important role in community governance by enforcing various federal, state, and local laws for its communities.

The powers of local governments in Queensland are defined in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

The services Torres Strait Island Regional Council provides include the following:

- Maintenance and construction of local roads and infrastructure
- Provision of water and sewerage
- Provision of waste collection
- Provision of animal management
- Provision of planning services
- Management of local laws
- Provision of community facilities such as community halls and Indigenous Knowledge Centres (IKC)
- Provision of child and aged care
- Provision of postal services
- Provision of Centrelink services
- Provision of fuel and gas
- Social housing management including repairs, maintenance, and newbuilds

Some of these services differ from your normal local government due to the nature of our location. Often, we are the only organisation in the region able to provide these services.

ROLE OF ELECTED MEMBERS

Council's local government area is rich in culture with two traditional languages and six dialects, as well as Youmpla Tok (Torres Strait Creole) and English spoken across the region.

Section 12 of the *Local Government Act 2009* states that the role of elected members is to:

- represent the current and future interests of residents in the local government area,
- provide high-quality leadership to the region and Council,
- participate in Council meetings, policy development, and decision making,
- ensure that the Council acts responsibly, achieves the goals set out in the Corporate Plan, and adheres to all laws that apply to local governments.

The Mayor and Elected Members perform their roles by attending and participating in Council meetings, engaging with residents, and participating in policy development and decision-making processes. The Mayor has additional responsibilities to those listed above, which include chairing Council meetings, leading and advising Council's Chief Executive Officer, and representing Council at ceremonial or civic functions.

Our local government area is the most northerly Council in Australia. Our region is distributed across 42,000km² of sea and consists of 15 divisions across 14 islands. The Mayor and Elected Members are elected democratically by the community to represent the current and future interests of the entire local government area, with each division electing a Councillor and the Mayor elected for the region. One Councillor is elected Deputy Mayor by their fellow Councillors.

The Elected Council conduct monthly Ordinary Meetings to consider and decide on strategic matters regarding Council's local government area and operation. In addition to Ordinary Meetings, Special Meetings are held when required to discuss and decide upon urgent strategic matters.

Council is also the trustee for the Deed of Grant in Trust land. As trustee, Council is responsible for managing and protecting the land for the Islander inhabitants. Separate meetings are held to deal with matters relating to trust land and Council's role as trustee.



RAPHAELA PEARSON
Acting Divisional Manager / Community Service / Hammond

"I am a young woman who loves attention to detail, creative thinking and loves exploring outside my comfort zone. Becoming a future leader in my community has always been my dream; I strive to become another woman in leadership here on Hammond Island."

"I enjoy coming into work and serving my community, I enjoy building a good workplace culture and relationship with my work colleagues, Councils external stakeholders and listening to the needs of the community. I enjoy assisting other divisions within the region and sharing my work ideas, knowledge, skills, and implementations with them."

Divisional Managers are responsible for communication between community, stakeholders, the elected arm of Council, and the executive team of Council in cluster divisions, in furtherance of a communicative culture. They provide leadership and direction for the community and are responsible for the development and empowerment of divisional staff.

OUR COUNCILLORS

Elected members of the 4th Torres Strait Island Regional Council took their declaration of office in April 2020.



Councillor Dimas Toby
Boigu, Division 1
P: 4083 2000
E: Cr.Dimas.Toby@tsirc.qld.gov.au



Councillor Torenzo Elisala
Dauan, Division 2
P: 4083 2200
E: Cr.Torenzo.Elisala@tsirc.qld.gov.au



Councillor Conwell Tabuai
Saibai, Division 3
P: 4083 2800
E: Cr.Conwell.Tabuai@tsirc.qld.gov.au



Mayor Phillemon Mosby
P: 4034 5775
E: Mayor@tsirc.qld.gov.au



Councillor Keith Fell
Mabuiag, Division 4
P: 4083 2500
E: Cr.Keith.Fell@tsirc.qld.gov.au



Councillor Laurie Nona
Badu, Division 5
P: 4083 2800
E: Cr.Laurie.Nona@tsirc.qld.gov.au



Councillor Lama Trinkoon
Arkai (Kubin Community) on Mua,
Division 6
P: 4083 2400
E: Cr.Lama.Trinkoon@tsirc.qld.gov.au



Councillor Kabay Tamu
Warraber, Division 10
P: 4083 2550
E: Cr.Kabay.Tamu@tsirc.qld.gov.au



Councillor Francis Pearson
Poruma, Division 11
P: 4083 2700
E: Cr.Francis.Pearson@tsirc.qld.gov.au



Councillor Hilda Mosby
Masig, Division 12
P: 4083 2753
E: Cr.Hilda.Mosby@tsirc.qld.gov.au



Councillor John Levi
Wug (St Pauls Community) on Mua,
Division 7
P: 4083 2900
E: Cr.John.Levi@tsirc.qld.gov.au



Councillor Seriako Dorante
Kirirri, Division 8
P: 4048 6009
E: Cr.Seriako.Dorante@tsirc.qld.gov.au



Councillor Getano Lui
Deputy Mayor
Iama, Division 9
P: 4083 2650
E: Cr.Getano.Lui@tsirc.qld.gov.au



Councillor Rocky Stephen
Ugar, Division 13
P: 4083 2452
E: Cr.Rocky.Stephen@tsirc.qld.gov.au



Councillor Jimmy Gela*
Erub, Division 14
P: 4083 2300
E: Cr.Jimmy.Gela@tsirc.qld.gov.au



Councillor Aven S. Noah
Mer, Division 15
P: 4083 2600
E: Cr.Aven.Noah@tsirc.qld.gov.au

ELECTED MEMBER MEETING FREQUENCY & ATTENDANCE

Council prefers face-to-face meetings in community. However, in the interests of protecting the safety of residents from COVID-19, some meetings may be conducted remotely.

Meeting type	Number of meetings
Ordinary meetings	12
Special meetings	2
Strategic Advisory Reference Group meetings (SARG)	9
Culture, Arts, Land and Heritage Committee	3
Economic Growth Committee	3
Governance and Leadership Committee	3
Housing, and Safe and Healthy Communities Committee	4
Climate Change Adaptation and Environment Committee	4

Table 7: Number of Council meetings by meeting type

Legend

Meeting attended

Meeting not attended

Councillor		Proportion of total meetings attended
Mayor Mosby		35/35
Ordinary meetings	12/12	
Trustee meetings	12/12	
Special meetings	2/2	
SARG meeting	9/9	

Figure 6: Mayor Mosby Council meeting attendance

ELECTED MEMBER MEETING FREQUENCY & ATTENDANCE

Councillor		Proportion of total meetings attended
Cr. Toby - Boigu		21/26
Ordinary meetings	10/12	<div><div></div></div>
Trustee meetings	10/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
Governance and Leadership Committee	0/0	No meeting held

Figure 7: Councillor Toby Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Elisala - Dauan		25/28
Ordinary meetings	11/12	<div><div></div></div>
Trustee meetings	11/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
Culture, Arts, Land and Heritage Committee	1/1	<div><div></div></div>
SARG meeting as Proxy	1/1	<div><div></div></div>

Figure 8: Councillor Elisala Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Tabuai - Saibai		19/29
Ordinary meetings	9/12	<div><div></div></div>
Trustee meetings	8/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
Economic Growth Committee	1/3	<div><div></div></div>

Figure 9: Councillor Tabuai Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Fell - Mabuiag		28/38
Ordinary meetings	9/12	<div><div></div></div>
Trustee meetings	9/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
SARG meetings	6/9	<div><div></div></div>
Housing, and Safe and Healthy Communities Committee	3/3	<div><div></div></div>

Figure 10: Councillor Fell Council meeting attendance



KEVIN KING
Project Engineer / Engineering Services / Cairns

"The entire Engineering Services Department is the most enthusiastic and supportive workplace I have been a part of. I love the sense of community that permeates throughout the Torres Strait and Council, especially amongst the people we work for."

"I have really enjoyed learning about the people, the Council and the opportunity I have, in working for both."

Growing up in Penrith, Kevin studied Civil Engineering at Western Sydney University before his move to Cairns around 12 months ago. Through new friends, Kevin became interested in the Torres Strait

Region and the work that Council does. He applied for, and successfully obtained, the first available position in his field.

Kevin's role sits within the Capital Works business function of the Engineering Services department. Key to this role is the ability to use specialised knowledge and organisational skills to achieve and progress Council's Capital Works projects, goals, and objectives. This is a diverse and challenging role, which will allow him to apply and enhance his engineering skills across a broad range of Capital Works projects.

ELECTED MEMBER MEETING FREQUENCY & ATTENDANCE

Councillor		Proportion of total meetings attended
Cr. Nona - Badu		15/27
Ordinary meetings	6/12	<div><div></div><div></div><div></div></div>
Trustee meetings	6/12	<div><div></div><div></div><div></div></div>
Special meetings	2/2	<div><div></div></div>
Culture, Arts, Land and Heritage Committee	1/1	<div><div></div></div>

Figure 11: Councillor Nona Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Trinkoon - Arkai, Mua		18/26
Ordinary meetings	8/12	<div><div></div><div></div><div></div></div>
Trustee meetings	8/12	<div><div></div><div></div><div></div></div>
Special meetings	2/2	<div><div></div></div>
Governance and Leadership Committee	0/0	No meeting held
SARG meeting as Proxy	1/1	<div><div></div></div>

Figure 12: Councillor Trinkoon Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Levi - Wug, Mua		26/29
Ordinary meetings	11/12	<div><div></div><div></div><div></div></div>
Trustee meetings	11/12	<div><div></div><div></div><div></div></div>
Special meetings	2/2	<div><div></div></div>
Housing, and Safe and Healthy Communities Committee	2/3	<div><div></div><div></div><div></div></div>

Figure 13: Councillor Levi Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Dorante - Kirirri		24/29
Ordinary meetings	10/12	<div><div></div><div></div><div></div></div>
Trustee meetings	10/12	<div><div></div><div></div><div></div></div>
Special meetings	1/2	<div><div></div><div></div></div>
Climate Change Adaptation and Environment Committee	3/3	<div><div></div></div>

Figure 14: Councillor Dorante Council meeting attendance



SUSANNAH MOSBY
Coordinator Environmental Health Worker / Community Services / Masig

"I started with TSIRC in 2012 as an EHW, had the privilege of working closely with the EH Leadership group. Was successful after applying for the Senior EHW position in 2016. Last month I accepted the position of Coordinator EHW after acting in that position for a year."

"What I love about this position is I get to meet and work with some amazing people. My functional managers are some of the best people to work with. They have been nothing but supportive. I love my people, through this job I get to serve

not only my people here on Masig, but on the other islands as well."

Susannah's role entails recognising and addressing Environmental Health concerns within the community, promoting awareness of such matters among community residents. The responsibility includes monitoring and enforcing Local Laws as authorised Officers. Establishing a collaborative rapport with the Divisional Manager, Divisional Engineering Officer, and Health and Wellbeing Coordinator within the Council. She must also lead and oversee the Senior Environmental Health Workers and Environmental Health Workers is part of her role. Additionally, fostering connections with various stakeholders, including community residents, veterinary services, Environmental Health Officers (EHO), rangers, and police, is a key aspect of the position.

ELECTED MEMBER MEETING FREQUENCY & ATTENDANCE

Councillor		Proportion of total meetings attended
Cr. Lui - Iama		29/35
Ordinary meetings	10/12	<div><div></div></div>
Trustee meetings	9/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
SARG meetings	9/9	<div><div></div></div>
Governance and Leadership Committee	0/0	No meeting held

Figure 15: Councillor Lui Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Tamu - Warraber		25/29
Ordinary meetings	11/12	<div><div></div></div>
Trustee meetings	11/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
Climate Change Adaptation and Environment Committee	2/3	<div><div></div></div>

Figure 16: Councillor Tamu Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Pearson - Poruma		29/29
Ordinary meetings	12/12	<div><div></div></div>
Trustee meetings	12/12	<div><div></div></div>
Special meetings	2/2	<div><div></div></div>
Housing, and Safe and Healthy Communities Committee	3/3	<div><div></div></div>

Figure 17: Councillor Pearson Council meeting attendance

Councillor		Proportion of total meetings attended
Cr. Mosby - Masig		31/38
Ordinary meetings	9/12	<div><div></div></div>
Trustee meetings	9/12	<div><div></div></div>
Special meetings	1/2	<div><div></div></div>
SARG meetings	9/9	<div><div></div></div>
Climate Change Adaptation and Environment Committee	3/3	<div><div></div></div>

Figure 18: Councillor Mosby Council meeting attendance



KATHERINE EPSEG
Community Grants Officer / Corporate Services / Cairns

"I began my time at TSIRC in 2021 as a Customer Services Officer within the Corporate Services department of the Cairns Office and in February of 2023, I accepted the role of Community Grants Officer."

"I have really enjoyed my time at TSIRC gaining new experiences supporting the communities and engaging with local residents through our Community Grants Program. I find it truly rewarding being a part of the TSIRC Team that is giving back to the Torres Strait region building strengths, promoting social activities, and creating a better future for our communities."

Katherine's role as Community Grants Officer, supports local residents and community entities with funding to support any community-based activities, projects, and events. She coordinates all of the Community, Regional, and Funeral Grants, whilst adhering to Council policy. Providing guidance to Councillors and applicants on grants, funeral donations, and hospitality budgets, and exploring digital strategies to enhance program visibility and community awareness.

ELECTED MEMBER MEETING FREQUENCY & ATTENDANCE

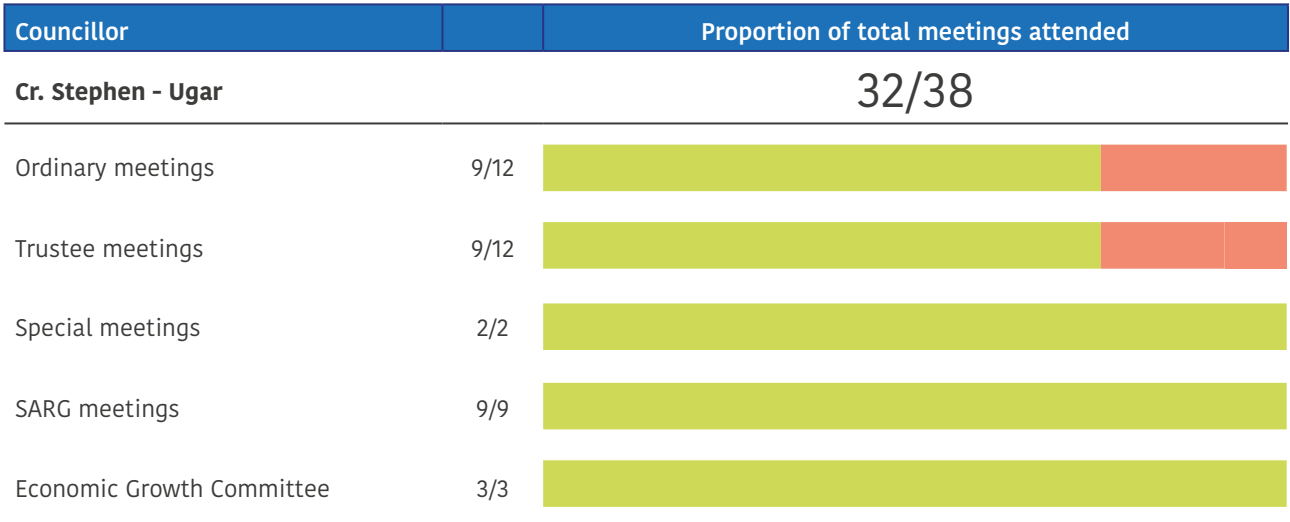


Figure 19: Councillor Stephen Council meeting attendance

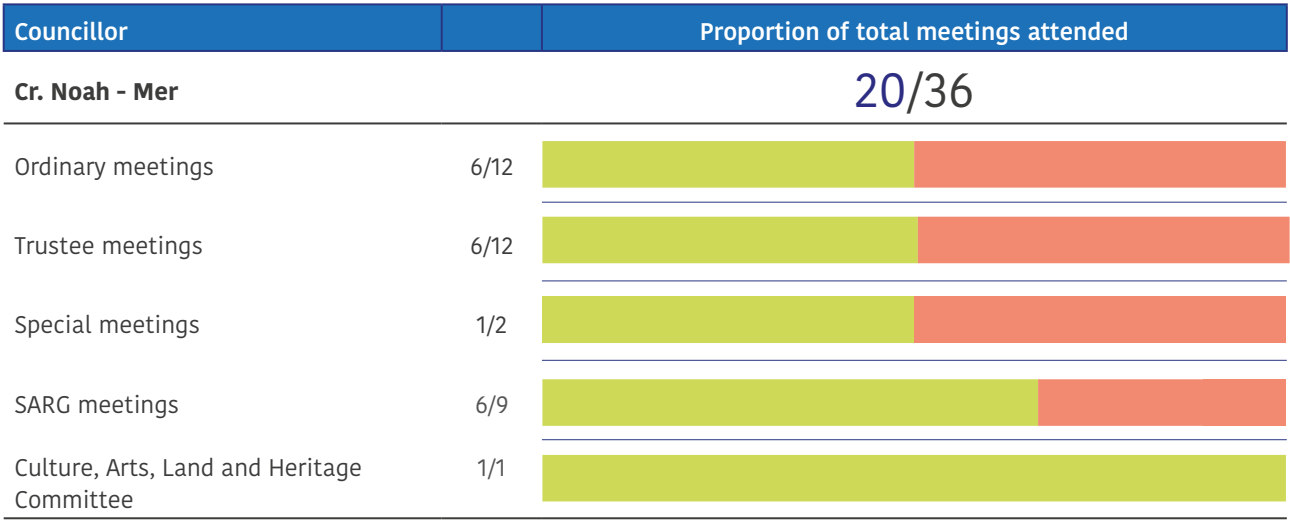


Figure 21: Councillor Noah Council meeting attendance

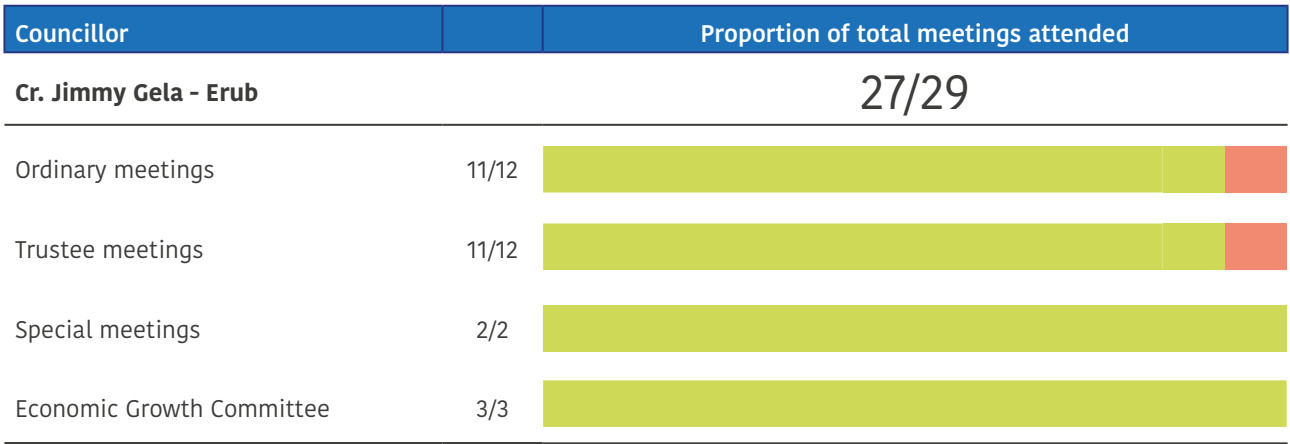


Figure 20: Councillor Jimmy Gela Council meeting attendance



YOUNGUS BOWIE
Engineering Officer / Engineering Services / Badu

“I work at the water treatment plant with another colleague, (Soki Dau). When I am not working, I attend my business Trade Wind Seafood, and I like to go bush cruise when I have spare time with my family.”

“It has been a privilege to be in this position because it has helped me gain and continue to gain skills and knowledge. I like working at the water plant as it has challenges and character building that I relate to.”

Youngus started with Council in February 2022, his enthusiasm and commitment has made him a valued member of the Engineering team. The role of Engineering Officer is to deliver a comprehensive range of services dedicated to securing the sustainability and development of community and council infrastructure, with the specific objective of strengthening the environment of the Torres Strait Islands.

STANDING COMMITTEES

Standing Committees give Councillors the opportunity to work closely on matters of special interest or specialised skill. Each Councillor is a member of one committee and is elected by their peers, with the Mayor sitting on all committees.

The five subject committees meet three to four times a year to discuss and make recommendations on matters within the committee's portfolio. The chairs of these committees, along with the Mayor, form the Strategic Advisory Reference Group Committee. This committee meets monthly and progresses matters which are dealt with at subject committee level, review draft policies and make recommendations on strategic matters.



Cultural, Arts, Land & Heritage

This committee has a portfolio including:

- Ailan Kastom
- Cultural Heritage Advisory Committee
- Language & Arts Advisory Committee
- Regional Events
- Reconciliation Action Plan (RAP)
- Native Title
- Deeds of Grant in Trust
- Land transfer

Members: Councillor Noah (Chair), Mayor Mosby, Councillor Elisala, Councillor Nona.

Executive Sponsor: Executive Director, Community and Building Services.

This year the Culture, Arts, Land and Heritage Committee worked closely with officers to develop Council's Corporate Identity Document, 'Wan Mak', which discusses matters pertaining to the Torres Strait Flag.



Governance and Leadership Committee

This committee has a portfolio including

- Regional Assembly
- Transition Action Plan (TAP)
- Torres Strait Treaty
- Local Government Boundaries

Members: Councillor Lui (Chair), Mayor Mosby, Councillor Trinkoon, Councillor Toby.

Executive Sponsor: Executive Director, Community and Building Services.

This year the Governance and Leadership Committee worked on progressing the local government boundary review.



Economic Growth Committee

This committee has a portfolio including:

- Divestment of Enterprises
- Regional Stimulus Projects
- Industry Development
- Torres Strait Procurement Policy
- Connectivity & Tele-communication
- Employment
- Training

Members: Councillor Stephen (Chair), Mayor Mosby, Councillor Tabuai, Councillor Gela.

Executive Sponsor: Executive Director, Financial Services.

This year the Economic Growth Committee worked on progressing Council's Enterprise Development Strategy, Indigenous Procurement Policy and the Ugar and Dauan Sea and Air Access Business Plan.



Housing, and Safe and Healthy Communities Committee

This committee has a portfolio including

- Housing
- Water and Wastewater
- Access and transport
- Health
- Master Planning
- Youth
- Women
- Employment

Members: Councillor Fell (Chair), Mayor Mosby, Councillor Levi, Councillor Pearson

Executive Sponsor: Executive Director, Engineering Services and Executive Director, Community Services and Executive Director, Building Services.

This year the Housing and Safe and Healthy Communities Committee worked on all matters within the portfolio with a special focus on housing and regional impacts of COVID-19.

STANDING COMMITTEES



Climate Change adaptation and Environment Committee

This committee has a portfolio including:

- Torres Strait Climate Change Strategy
- Torres Strait Sea Wall Program/Project
- Torres Strait and North Peninsula Area Biosecurity Plan
- Renewable Energy Productions
- Waste Management
- Land & Sea Management

Members: Councillor Mosby (Chair), Mayor Mosby, Councillor Tamu, Councillor Dorante.

Executive Sponsor: Executive Director, Engineering Services.

This year the Climate Change Adaptation and Environment Committee on the Coastal Hazard Adaptation Strategy, Waste Management and Climate Change.



Strategic Advisory Reference Group Committee

This committee has a portfolio including

- Strategic direction
- Council strategic plans and policies
- Long-term Financial Forecasts
- Council Performance Management, Measurement, Benchmarking
- Strategic Staffing Initiatives
- Strategic Asset Management
- Facilities including office and residential accommodations

Members: Mayor Mosby (Chair), Councillor Mosby, Councillor Noah, Councillor Stephen, Councillor Lui and Councillor Fell.

Executive Sponsor: Chief Executive Officer.

This year the Strategic Advisory Reference Group Committee worked on Council's strategic direction, Council's advocacy priorities as well as other matters referred by the five specialist standing committees.



Another beautiful day in paradise, Mer

ELECTED MEMBER REMUNERATION

Each year the Local Government Remuneration Commission sets the remuneration rates for Elected Members across Queensland. Torres Strait Island Regional Council's Elected Members are paid in accordance with the levels set by the Commission.

The remuneration for Elected Members of the Torres Strait Island Regional Council in the 2022/23 financial year was:

- Mayor \$110,811
- Deputy Mayor \$63,929
- Councillor \$55,334

The remuneration for Councillors consists of two apportionments: the base rate and a meeting fee.

In 2022/23 the annual base payment was \$36,073.28 and the meeting fee was \$1,503.06 per calendar month (or fortnightly equivalent). The meeting fee is payable for attendance and participation at scheduled meetings of the Council, subject to certification by the Mayor and/or Chief Executive Officer.

In addition to remuneration, Councillors are entitled to the provision of facilities that enable them to fulfil their duties and responsibilities. Provisions under this entitlement are set out in Council's Councillor Remuneration, Reimbursement and Facilities Provision Policy.

In accordance with the Policy, Elected Members are provided with an office in their respective division, a laptop, a mobile phone for Council use, and meeting and administrative support as required. Elected Members can hire a car from Council, which can be used for Council and personal business, at a rate of \$25 per week. Councillors are also provided travel and accommodation when travelling for Council business, including travel to attend conferences, workshops, forums, and other relevant meetings. Councillors are covered by Council's insurance policies.

	*Remuneration	Travel allowance	Travel airfares	Travel accommodation	Ground transport	Provision of car in community	Total
*Mayor Mosby	110,810.72	31,412.30	45,686.01	40,139.80	28,698.36	12,787.01	269,534.20
Cr. Toby	55,333.52	8,758.55	10,984.29	1,212.28	4,063.37	12,787.01	94,593.57
Cr. Elisala	55,333.52	5,903.65	26,187.29	3,648.19	3,945.41	12,787.01	109,418.71
Cr. Tabuai	50,734.19	5,378.25	7,861.95	5,663.19	2,722.69	12,787.01	85,147.28
Cr. Fell	55,333.52	15,748.70	22,495.92	1,725.47	4,920.94	12,787.01	114,772.11
Cr. Nona	49,201.08	4,652.60	11,570.04	4,334.09	3,090.87	0.00	73,154.68
Cr. Trinkoon	53,899.41	2,784.20	4,852.51	5,522.73	15,83.60	0.00	68,642.45
Cr. Levi	55,333.52	9,040.25	7,348.41	6,386.00	3,371.23	12,787.01	94,266.42
Cr. Dorante	53,800.41	4,383.20	4,218.64	3,648.19	896.85	12,787.01	79,734.30
Cr. Lui	63,928.82	12,687.05	23,432.75	8,695.82	9,799.30	12,787.01	131,330.75
Cr. Tamu	55,333.52	6,093.69	3,416.88	7,629.63	8,719.77	12,787.01	93,980.50
Cr. Pearson	55,333.52	7,344.85	3,953.41	3,351.23	12,560.35	12,787.01	96,944.01
Cr. Mosby	55,204.87	6,075.85	11,549.71	6,991.27	4,503.24	12,787.01	98,566.50
Cr. Stephen	55,333.52	12,726.80	13,389.09	4,827.45	4,964.71	0.00	91,241.57
Cr. J Gela	55,333.72	5,747.90	6,424.83	6,213.09	2,944.56	12,787.01	89,451.11
Cr. Noah	55,333.52	2,588.00	13,933.50	3,063.64	1,605.70	12,787.01	89,311.37
Total	\$935,581.38	\$141,325.84	\$217,305.24	\$113,052.07	\$98,390.99	\$ 166,231.13	\$ 1,680,089.58

Table 8: Councillor remuneration by category

*Other office costs provided to Mayor \$68,745.58

*Remuneration is based on cash payments which may differ from financial statement and relevant disclosures, which are prepared on accrual-based accounting.



Boys dancing at Mabo celebrations on Mer

COUNCILLOR CONDUCT MATTERS

In alignment with the Local Government Act 2009, all Councillor conduct matters raised during the 2022/23 year are documented and reported.

Local Government Act 2009	Number	Details
Orders made by the chairperson to deal with unsuitable meeting conduct (section 150I(2))	Nil	N/A
Orders made by Council as disciplinary action against a councillor for inappropriate conduct (section 150AH(1))	Nil	N/A
Decisions, orders and recommendations made by the conduct tribunal against a councillor for misconduct (section 150AR(1))	Nil	N/A
Councillor conduct complaints referred by Council to the Office of the Independent Assessor (section 150P(2)(a))	1	C/22/00800 This complaint was dismissed by the Assessor.
Councillor conduct complaints referred by Council to the Crime and Corruption Commission (section 150P(3))	Nil	N/A

Local Government Act 2009	Number	Details
Notices given by Council to the Office of the Independent Assessor about particular conduct that would otherwise be considered inappropriate conduct or misconduct (section 150R(2))	Nil	N/A
Notices given by Council to the Office of the Independent Assessor about particular conduct amounting to misconduct (section 150S(2)(a))	Nil	N/A
Decisions made by the Office of the Independent Assessor about councillor conduct (section 150W(1) (a), (b) and (e))	5	C/22/00540 C/22/00542 C/22/00543 C/22/00581 C/22/00800 These 5 complaints were dismissed by the Assessor or the Assessor decided to take no further action.
Referrals of councillor conduct matters from the Office of the Independent Assessor to Council (section 150AC(3)(a))	Nil	One matter has been completed: see 16 February 2022 decision noted above. One matter is ongoing.
Information (obtained during an investigation of suspected inappropriate conduct) given by Council to the Office of the Independent Assessor that indicates a councillor may have engaged in misconduct (section 150AF(4)(a))	Nil	A matter referred to Council on 4 May 2022 is ongoing as at 30 June 2023. C/22/00177
Number of occasions where Council asked another entity to investigate the suspected inappropriate conduct of a councillor (chapter 5A, part 3, division 5)	1	This matter is ongoing as at 30 June 2023. C/22/00177
Number of applications heard by the conduct tribunal about the alleged misconduct of a councillor	Nil	N/A One matter has been referred to the tribunal and is awaiting hearing. C/22/00656

Table 9: Record of councillor conduct matters

PARTICULAR RESOLUTIONS

Section 185 of the *Local Government Regulation 2012* requires Council to list in this report any resolutions made under sections 206(2) and 250(1) of the *Local Government Regulation 2012*.

Section 206(2)

No resolutions were made by Council under section 206(2) in the 2022/23 financial year.

206 Valuation of non-current physical assets

(1) The value of a local government's non-current physical assets must be worked out using the prescribed accounting standards.

(2) The local government must, by resolution, set an amount for each different type of non-current physical asset below which the value of an asset of the same type must be treated as an expense.

(3) The amount must be included in a note in the local government's general purpose financial statement.

(4) For subsection (2), the following assets that are controlled by the local government do not have a value for a local government's general purpose financial statement—

(a) land that is a reserve under the Land Act;

(b) a road that is not owned by the local government.

Section 250(1) - Expense reimbursement policy or amendment

Council made a resolution relating to its Councillor Remuneration, Reimbursement and Facilities Provision Policy at the June 2023 Ordinary Meeting as follows:

250 Requirement to adopt expenses reimbursement policy or amendment

(1) A local government must adopt an expenses reimbursement policy.

Policy Matter – Councillor Remuneration, Reimbursement and Facilities Provision Policy

RESOLUTION

Moved: Cr Kabay Tamu; Second: Cr Dimas Toby

That Council resolves to:

Amend and endorse the Torres Strait Island Regional Council's Councillor Remuneration, Reimbursement and Facilities Provision Policy, previously endorsed by Council at its Ordinary Meeting on 30 June 2022, in the terms presented to Council; and

Delegate authority to the Chief Executive Officer in accordance with the *Local Government Act 2009* to exercise the functions and powers assigned to the Chief Executive Officer under the amended and endorsed policy.

MOTION CARRIED UNANIMOUSLY

AUDIT REPORT

Council is committed to ensuring its internal and external accountability requirements are met as outlined in the *Local Government Act 2009* and *Local Government Regulation 2012*.

Audit committee

In addition to the five specialist standing committees and the Strategic Advisory Reference Group Committee, Council also had an operating Audit Committee until January 2023.

In accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council's Audit Committee meets to monitor, review, and make recommendations for action or improvement to Council.

Council's Audit Committee in 2022/23 consisted of two Councillors and one external members, with the external member holding the chair position.

In the 2022/23 year the Audit Committee members were:

- Paul Shipperly (Chair until January 2023)
- Mayor Mosby
- Councillor Fell

This year the Audit Committee continued to focus on policies and procedures, financial sustainability, and risk and governance.

In May 2023, Council commenced the process of appointing two external members to re-establish Council's Audit Committee. The first Audit Committee meeting of the new membership occurred in September 2023.

Internal audit

Council's internal audit function provides independent and objective assurance of organisational operations. It brings a systematic and disciplined approach to the evaluation and management of our risk management controls and governance processes. The internal audit function works collaboratively with Council's executive leadership team and management to recommend improvements to systems, processes, work practices, compliance, and business effectiveness. The internal audit function is outsourced to Pacifica Chartered Accountants.

The Internal Audit Plan sets out the objectives for the financial year. The Plan is reviewed annually by Council's executive leadership team and Audit Committee to ensure it continues to align with organisational needs and our Corporate Risk Register.

Council's 2022/23 Internal Audit Plan included the following components in which a number of these were carried over from the 2021/22 year as these projects were delayed due to COVID-19 and associated travel restrictions.

- Capital works program development, delivery and reporting
- Review of childcare operations – financial and operational
- Review of aged care services
- Audit issues register review
- Contract and Project management system health check
- Legal and governance management and practice review
- Implementation of Council decisions.

The commencement and finalisation of some projects was delayed due to resourcing.

OUR YEAR IN REVIEW

July 2022

- Coming of the Light Anniversary 150th celebrations.
- NAIDOC March Cairns.
- Junior Indigenous Youth Parliament.

August 2022

- Anthony Albanese, Linda Burney & Nita Green visit the Torres Strait.
- 85th celebrations of the First Councillors Conference.
- 100 Year Celebration of Education on Poruma.



September 2022

- Erub IKC 20th Birthday.
- Hon. Shannon Fentiman MP and the Hon. Mark Bailey MP visit Duan. Discussions with school students about important regional issues.
- ARE YOU OKAY DAY morning teas.
- The National Aboriginal and Torres Strait Islander Environmental Health Conference was held in Darwin. Cr Kabay Tamu Spoke.

October 2022

- IKC Coordinators attend this year's IKC workshop in Brisbane.
- Erub United NRL Football team win GF at the Gordon Vale Indigenous Rugby League Carnival.
- Waste and Sustainability Team travel to Melbourne to attend the Waste Expo Australia and All Energy AU Conference.
- Legacy Metal Waste Stockpile Clean up begins.

November 2022

- Councillors workshop and annual review based in Cairns.
- AFL Cape York travel the Straits and visit schools.
- Mayor Mosby and participant's from TSIRC, TSRA and the Queensland Government shared ideas, reviewed and discussed potential improvements to our Regional Digital Infrastructure.
- The native title rights of five Torres Strait Islander and Aboriginal native title groups were recognised and celebrated through an emotional day of ceremonies and celebrations.

December 2022

- Torres Strait Island Regional Council was proud to host an entire joint deputation on Boigu Island between Treaty Village Councillors from Papua New Guinea and our TSIRC Councillors.
- Boigu Seawall opening ceremony.

January 2023

- Mental Health First Aid Training in Cairns, HLO's.

February 2023

- Stage 2 of Metal Waste Legacy Stockpile Clean-up begins.
- 15th Anniversary of Apology to stolen generations.
- Badu Safe & Healthy Housing Pilot Program.
- Hoops 4 Health Program.



March 2023

- Empowering Women Workshop on Warraber .
- Cert III in Fitness – HLO & IKC Staff Training .
- MP's attend Cost of living summit on Thursday Island.

April 2023

- Junior Rugby League Skills Development Camp on Kubin & Warraber – selection for Laurie Spina Shield team.
- Anzac Day Memorials.
- \$400,000 for Ghost Net clean up, announcement in Cairns.



May 2023

- Development of Council's Domestic and Family Violence Action Plan.
- Path to Treaty Legislation passed through Parliament.
- Family Wellbeing Program implementation.
- Masig Statement Forum.

June 2023

- Flag Day & Mabo Day Celebrations.
- Winds of Zenadth Festival on Thursday Island.
- Laurie Spina Shield.
- Campfire Program – partnership with Deadly Inspiring Youth Doing Good A&TSI Corporation.

STAKEHOLDERS ENGAGEMENT

Council is committed to engaging with its community and residents to provide leadership, services and facilities.

A stakeholder is defined as 'an individual, group, organisation, business or government entity that has an interest in or who may be affected by a specific project or service within Council's local government area'. Council is committed to engaging with its communities and residents to deliver on the objectives aspired to in our Corporate Plan/Bisnis Plan.

Our key stakeholders are:

- Community members and visitors
- Special interest groups
- Industry associations, peak bodies and community interest groups
- Businesses within the local government area
- Commonwealth, State, and local governments
- Media

Each group of stakeholders are important to Council in different ways, the community members that we serve, and the governments who provide funding for the delivery of these services.

ADVOCACY

Council has undertaken numerous advocacy activities at both state and federal levels throughout the year.

Every year Council determines the advocacy priorities for the year. These priorities are based on what is required for our communities to enhance liveability. The priorities range from funding for housing, connectivity and protection from climate change to support for greater autonomy and self-governance.

During the 2022/23 financial year, the Mayor, Councillors and CEO met with members of both the State and Federal Parliament and undertook a three-day advocacy visit to Brisbane, meeting with ministers and other members of the Queensland Parliament.



Primister Anthony Albanese, on a visit to the Torres Strait



Hon Linda Burney MP and Cr. Mosby while on a visit to the Torres Strait

TORRES STRAIT MARINE DEBRIS TASK FORCE



Ghost Nets Innovative Solutions

The Marine Debris Task Force project is an innovative initiative aimed at addressing the critical issue of ghost nets and marine debris in the Torres Strait region. Led by Council, the project involves collaboration with various stakeholders, including the Salty Monkeys, Torres Strait Regional Authority Rangers, Tangaroa Blue, Meriba Ged Ngapun Mab, and the Department of Agriculture Fisheries and Forestry (DAFF).

The project's primary goal is to identify, track, and remove ghost nets and marine debris, while actively engaging the community in beach and ocean clean-ups. By doing so, the project aims to restore the health of the marine ecosystem, reduce harm to marine wildlife, and raise awareness about the environmental and navigational safety impacts of ghost nets and other forms of marine debris. Council's innovative and proactive approach played a crucial role in securing the substantial \$440,000 grant through Parks Australia's Ghost Nets Innovative Solutions grants program. Council demonstrated a deep understanding of the complexities associated with marine debris management, acknowledging the vastness of the Torres Strait region and the unique characteristics and service requirements of its fifteen separate communities.

Council is committed to protecting the environmental

and cultural heritage of the Torres Strait. Council's collaborative efforts with project partners and stakeholders showcases our capacity to bring together expertise from various fields, including waste recovery, community engagement, and environmental conservation.

By leveraging technology such as drones, GPS systems, and data collection software, Council aims to create a safer and more sustainable future for the Torres Strait community. These tools will enhance the efficiency and effectiveness of debris identification, tracking, and removal, allowing for better resource allocation and informed decision-making.

Council looks forward to undertaking the Marine Debris Task Force project with enthusiasm and dedication. The grant funding provides a unique opportunity to address the challenges posed by ghost nets and marine debris in the region, fostering community participation and cultural preservation. By combining traditional practices with innovative solutions, TSIRC aims to build capacity and raise awareness, ensuring a cleaner, healthier, and more sustainable future for the Torres Strait Island Communities. Overall, the Marine Debris Task Force project exemplifies innovative thinking, collaborative spirit, and commitment to environmental stewardship.

COMMUNITY ENGAGEMENT

Community grants

Council's community grants program offers support to the local community by providing funding assistance. This assistance supports the promotion of social, cultural, sporting, and recreational activities. The program aims to improve the professional development of community members, the capacity for community entities to provide valuable services, and the increased delivery of social services and activities within our region.

Decision-making for grant and donation funding is guided by Council's Community Grants Policy and Procedure.

Grant applications are competitively assessed against the criteria fairly and equitably and allocated by Council.

There are three funding types available:

- Regional grants are distributed via three funding rounds per year, plus an additional scholarship allocation during round two. Regional Grants funding ceased in June 2023, with all future funding to be considered as part of Community Grants
- Community grants are open for application year-round and are assessed at Councils' monthly ordinary meetings.
- Funeral donations are open for application year-round.

Each community is allocated \$25,000 per year for the Community Grants Program. Unspent funds are not rolled over to the next financial year.

DIVISION 1 - BOIGU

Organisation/Individual	Purpose of Grant or Donation	Amount
Church of The Rock	Contribution towards musical instruments for the Church of the Rock Ministry's church services	2,000.00
Blood Covenant Ministry	Contribution towards catering costs associated with celebratining the church anniversary on Boigu Island	3,000.00
Vera Auda	Contribution towards costs associated with attending the Peninsula State Championship in Brisbane	2,500.00
Malu Kiwai	Contribution towards costs associated with participating in the 2022 Dan Ropeyarn Cup in Bamaga	2,500.00
Pastor Namai Marama	Contribution towards musical instruments for the G.I.A.G.A Ministry's church services	2,500.00
Daisy Pabai & Gainau Marama	Contribution towards catering costs associated with hosting the Climate Change celebration	2,000.00
Boigu Events Organising Committee	Contribution towards costs associated with hosting the 2022 Boigu Seawall Opening and Council December Ordinary meeting	7,847.00
Sania Anau	Contribution towards catering costs associated with celebrating the 2022 Boigu Seawall Opening	1,500.00
Gainau Marama	Contribution towards funeral repatriation costs for the Late Mr M Marama of Boigu Island	2,381.29
Maudester Tom	Contribution towards funeral costs associated with the funeral of the Late Mr E Peter of Boigu Island	780.00
Total		\$27,008.29

Table 10: Community grants awarded to Boigu

COMMUNITY ENGAGEMENT

DIVISION 2 - DAUAN		
Organisation/Individual	Purpose of Grant or Donation	Amount
Dauan Youth Group	Contributions towards costs associated with hosting the 2023 Touch Football Carnival on Dauan Island (Event cancelled)	10,000.00
Nadai Fell-Mau	Contribution towards travel costs associated with the Dauan U12's Rugby League Team attending the 2022 Country Week Challenge on Thursday Island	2,500.00
Vincent Mau	Contribution towards costs associated with participating in the QPS Rugby League Carnival in Mount Isa	2,500.00
Spirit of Promise Ministry (St Pauls)	Donation towards costs associated with hosting the Coloured Sands Easter Conference on St Pauls Community, Mua Island	500.00
Dauan Junior Rugby League Team	Contribution towards travel costs associated with participating in the Junior Rugby League Development Camp on Warraber Island	1,626.00
Roxin Eagles Rugby League Football Club	Contribution towards travel costs associated with participating in the 2023 Island of Origin Carnival on Badu Island	8,358.00
Baibai Mooka	Contribution towards costs associated with attending the U11's Laurie Spina Shield in Townsville	2,500.00
Elsie Nona (Badu Island)	Donation towards funeral travel costs associated with the funeral of the Late Mrs N Nona of Badu Island	1,115.00
Harold Mene (St Pauls)	Donation towards funeral costs associated with the funeral of the Late Mrs D Uidildam of St Pauls Community, Mua Island	500.00
Alice Manas (St Pauls)	Donation towards funeral travel costs associated with the funeral of the Late Father J Manas of St Pauls Community, Mua Island	1,000.00
Valerie Binawel	Contribution towards travel costs associated with the funeral of the Late Mrs C Mueller in Cairns	2,296.04
Total		\$32,895.04

Table 11: Community grants awarded to Dauan

DIVISION 3 - SAIBAI		
Organisation/Individual	Purpose of Grant or Donation	Amount
Western United U12's JRL Team	Contribution towards costs associated with attending the 2022 Country Challenge Week on Thursday Island	6,246.00
Muiyngu Koekaper Dance Team	Contribution towards costs associated with attending the 2022 Zenadth Kes Cultural Festival	6,000.00
Isobel Dai	Contribution towards travel costs associated with participating in the 2022 Peninsula Girls Rugby League Team in Brisbane	2,500.00
Edward Sam	Contribution towards costs associated with participating in the Peninsula School Sports in Brisbane	2,500.00
Margaret Warusam	Contribution towards costs associated with hosting the 84th Anniversary Church Dedication Day on Saibai Island	2,500.00
Saibai Community Youth Group	Contribution towards costs associated with cultural traditional dancing over the festive season	1,480.00
Spirit of Promise Ministry (St Pauls)	Donation towards costs associated with hosting the Coloured Sands Easter Conference on St Pauls Community, Mua Island	500.00
Muyngu Koekaper Dance Team	Contribution towards travel costs associated with participating in the 2023 Winds of Zenadth Kes Cultural Festival on Thursday Island	3,748.94
Gidina Waia	Contribution towards catering costs associated with the funeral of the Late Mrs R Warusam on Saibai Island	2,000.00
Margaret Warusam	Contribution towards costs associated with the funeral of the Late Mrs R Warusam on Saibai Island	1,500.00
Maudesta Tom (Boigu Island)	Donation towards costs associated with the funeral of the Late Mr E Peter on Boigu Island	1,000.00
Jacob Akiba	Contribution towards travel costs associated with attending the funeral of the Late Mrs B Baudu on Iama Island	740.00
Total		\$30,714.94

Table 12: Community grants awarded to Saibai



NIKOLASA LILO
People & Wellbeing Officer / Corporate Services / Cairns

"I am a recent graduate from James Cook University, where I majored in Human Resources and Management. Joining the TSIRC family fills me with excitement and gratitude as I am eager to serve our community and people. This opportunity means a lot to me, and I am looking forward to contributing my skills and passion to make a positive impact."

"Every day, I find joy in coming to work because of the incredible people I have the privilege to work with. We all share a common goal: to utilise our valuable skills

for the development and betterment of our Community and People. Being a part of the TSIRC family fills me with pride, knowing that we are collectively working towards a meaningful purpose that extends beyond ourselves."

Assisting the Manager People and Wellbeing, Nik's role supports the operational human resource activities. It includes day-to-day provision of advice to employees, updating HR policies and procedures, and position descriptions. People and Wellbeing are customer service focused and have a proactive approach with an eye for identifying opportunities for efficiency in HR services that will support Council.

COMMUNITY ENGAGEMENT

DIVISION 4 - MABUIAG

Organisation/Individual	Purpose of Grant or Donation	Amount
Western United U12 JRL Team - Saintie Joe	Contribution towards costs associated with attending the 2022 Country Challenge Week on Thursday Island	5,000.00
Mabuiag Dart Team	Contribution towards travel costs associated with participating in the Torres Strait Darts Carnival on St Pauls, Mua Island	2,500.00
Church of The Living God - Mabuyag Island	Contribution towards costs associated with hosting The Church of The Living God on Mabuyag Island	2,500.00
Mabuygiw Garkaziw Kupay TSI Corporation	Contribution towards costs associated with maintenance expenses for the local community vessel, Zilabu	2,000.00
Mabuygiw Garkaziw Kupay TSI Corporation	Contribution towards costs associated with celebrating the 150th Anniversary of the Coming of the Light to Dabangay on lag Mabuyag	2,000.00
Tigi Bani	Contribution towards catering costs associated with hosting the Community Secret Santa event	500.00
Spirit of Promise Ministry (St Pauls)	Donation towards costs associated with hosting the Coloured Sands Easter Conference on St Pauls Community, Mua Island	500.00
Sam Joe	Contribution towards travel costs associated with attending the funeral of the Late Mrs L Mosby on Kubin Community, Mua Island	3,174.00
Maudesta Tom (Boigu Island)	Donation towards costs associated with the funeral of the Late Mr E Peter on Boigu Island	500.00
Jillian Bowie (Badu Island)	Donation towards costs associated with the funeral of the Late Mr R Bowie on Badu Island	500.00
Diane Sabatino (Badu Island)	Donation towards costs associated with the funeral of the Late Mr C Sabatino on Badu Island	500.00
Harold Mene (St Pauls)	Donation towards costs associated with the funeral of the Late Mrs D Uidildam on St Pauls, Mua Island	500.00
Tigi Bani	Contribution towards travel costs associated with attending the funeral of the Late Mrs S Kris on Thursday Island	592.00
Saintie Joe	Contribution towards travel costs associated with attending the funeral of the Late Mr R Joe in Cairns	1,000.00
John Repu	Contribution towards travel costs associated with attending the funeral of the Late Mr R Joe in Cairns	1,000.00
Alice Manas (St Pauls)	Donation towards funeral travel costs associated with the funeral of the Late Father J Manas of St Pauls community, Mua Island	1,000.00
Solema Luffman	Contribution towards travel costs associated with attending the funeral of the Late Mr H Mosby on Thursday Island	1,584.00
Total		\$25,350.00

Table 13: Community grants awarded to Mabuiag

DIVISION 5 - BADU

Organisation/Individual	Purpose of Grant or Donation	Amount
Western United U12 JRL Team - Sandra Baira	Contribution towards costs associated with attending the 2022 Country Challenge Week on Thursday Island	1,782.00
Mulga Tigers	Contribution towards costs associated with participating in the ZKRL - RL competition on Thursday Island	2,500.00
Mulga Juniors	Contribution towards costs associated with participating on the ZKRL - RL competition on Thursday Island	2,000.00
Kulpiyam Youth & Sports Inc	Contribution towards costs associated with participating in the Mackay All Blacks Carnival	2,500.00
Elsie Nona	Contribution towards catering costs to host a community celebration for Mr Barry Nona's 30 years of service with QPS	2,500.00
Badu Futsal Club	Contribution towards costs associated with participating in the Annual FNQ Futsal Championship in Cairns	1,722.00
Bayside Boys Touch Team	Contribution towards costs associated with participating in the 2023 Kuki Carnival on Badu Island	800.00
Kulpiyam Youth & Sports Inc	Contribution towards costs associated with participating in the 2023 Kuki Carnival on Badu Island	1,500.00
Taleai Ahmat	Contribution towards costs associated with hosting the International Women's Day on Badu Island	1,110.82
Jermaine Reuben	Contribution towards costs associated with participating in the Oztog World Cup, Limerick (Ireland)	1,110.82
St Mark Cathedral Badu Island	Contribution towards costs associated with hosting the St Marks Church Day on Badu Island	500.00
Noreen Gagai	Contribution towards catering costs associated with the funeral of the Late Mr J Mene of Badu Island	2,000.00
Geiza Stow	Contribution towards travel costs associated with attending the funeral of the Late Mr J Blanket in Mackay	5,000.00
Total		\$25,025.64

Table 14: Community grants awarded to Badu

COMMUNITY ENGAGEMENT

DIVISION 6 - ARKAI

Organisation/Individual	Purpose of Grant or Donation	Amount
Western United U12 JRL Team - David Bosun	Contribution towards costs associated with attending the 2022 Country Challenge Week on Thursday Island	2,500.00
Zendath Kes Junior Rugby League	Contribution towards costs associated with participating in the Junior Rugby League Development Camp on Kubin	2,116.60
Charlotte Pearson	Contribution towards travel costs associated with attending the funeral of the Late Mr A Kris in Townsville	\$849.41
David Bosun	Contribution towards travel costs associated with attending the funeral of the Late Mrs N Tom in Townsville	4,909.86
Charlotte Pearson	Contribution towards travel costs associated with attending the funeral of the Late Mr W Seriat on Thursday Island	2,182.12
Rita Kaitap	Contribution towards catering costs associated with the funeral of the Late Mrs L Mosby on Kubin Community, Mua Island	4,000.00
Loretta Glanville	Contribution towards travel costs associated with attending the funeral of the Late Mrs L Mosby on Kubin Community, Mua Island	2,109.00
Elva Bosun	Contribution towards travel costs associated with attending the funeral of the Late Mrs L Mosby on Kubin Community, Mua Island	1,396.00
Josie Nawia	Contribution towards catering costs associated with the funeral of the Late Mrs A Savage on Kubin Community, Mua Island	3,500.00
Flora Warria	Contribution towards travel expenses associated with attending the funeral of the Late Mrs S Warria on Yorke Island	2,060.00
Total		\$25,622.99

Table 15: Community grants awarded to Arkai

DIVISION 7 - WUG

Organisation/Individual	Purpose of Grant or Donation	Amount
Wug porting Association	Contribution towards costs associated with hosting the Zenadth Kes Dart Tournament on St Pauls Community	3,000.00
Spirit of Promise Ministry	Contribution towards travel costs associated with participating in the Tombstone unveiling of Alfred Sailor of Warraber Island	2,000.00
Tagai College - St Pauls Campus	Contribution towards costs associated with hosting the Year 6 graduation on St Pauls	2,000.00
Edward Wapau	Contribution towards costs associated with hosting the End of Year - Christmas Concert at Tagai St Pauls Campus	500.00
Christian Mission Fellowship	Contribution towards costs associated with hosting the Christian Mission Fellowship's Youth Camp, St Pauls	2,000.00
St Pauls Anglican church	Contribution towards costs associated with celebrating the Community Church Day	2,000.00
Harold Mene	Contribution towards repatriation costs associated with the funeral of the Late Mr J Mene of St Pauls, Mua Island	2,000.00
Wilson Ware	Contribution towards repatriation costs associated with the funeral of the Late Mrs K Ware of St Pauls, Mua Island	5,000.00
Petrine Saunders	Contribution towards travel costs associated with attending the funeral of the Late Mrs E Mills on Thursday Island	4,414.72
Bana Sailor	Contribution towards travel costs associated with attending the funeral of the Late Mr A Namok in Mackay	4,892.00
Total		\$30,006.72

Table 16: Community grants awarded to Wug



AQUILA GELA
Sustainability Compliance Officer / Community Services / Badu

"I started working for Council back in May 2022 under the Masig Decarbonisation Project. During the project we built a community garden using materials found at the landfill to promote reuse and recycle. I encouraged people to do gardens and to think differently about waste by educating people to reduce, reuse and recycle."

"Working for Council has given me so much confidence, especially in this position because I learn something new every day. I am proud of the fact that I am doing my bit to look after our environment, and I am encouraging others to do the same".

Aquila's role is responsible for establishing and implementing projects that address waste management compliance, sustainability compliance and awareness, and provide appropriate response to waste management issues in the community. He engages and consults with community members, community groups, internal and external stakeholders to develop and implement these projects.

COMMUNITY ENGAGEMENT

DIVISION 8 - KIRIRRI

Organisation/Individual	Purpose of Grant or Donation	Amount
Raphaela Pearson	Contribution towards travel expenses associated with attending the WoZK Cultural Festival on Thursday Island	2,400.00
Rita Dorante	Contribution towards funeral travel expenses associated with attending the funeral of the Late Ms N Nona on Badu Island	2,200.00
Total		\$4,600.00

Table 17: Community grants awarded to Kirirri

DIVISION 9 - IAMA

Organisation/Individual	Purpose of Grant or Donation	Amount
Iama contribution	Contribution towards costs associated with participating in the 2022 Country Challenge Week on Thursday Island	1,120.50
Iama Garrkazil (Men's Group)	Contribution towards costs associated with hosting the 2022 International Men's Day on Iama Island	500.00
Iama Junior Rugby League	Contribution towards costs associated with participating in the Rugby League Development Camp on Warraber Island	3,500.00
Matilda Baudu	Contribution towards travel costs associated with attending the funeral of the Late Mrs B Baudu on Iama Island	2,500.00
Matilda Baudu	Contribution towards catering costs associated with the funeral of the Late Mrs B Baudu of Iama Island	2,500.00
Maudesta Tom (Boigu Island)	Donation towards costs associated with the funeral of the Late Mr E Peter on Boigu Island	1,000.00
Manual Kepa	Funeral travel costs associated with attending the funeral of the Late Mr Eric Peter on Boigu Island	4,860.00
Diane Sabatino (Badu Island)	Donation towards costs associated with the funeral of the Late Mr C Sabatino on Badu Island	500.00
Jillian Bowie (Badu Island)	Donation towards travel costs associated with attending the funeral of the Late Mr R Bowie on Badu Island	500.00
Nellie Lui	Contribution towards repatriation costs associated with the funeral of the Late Mrs S Bob on Iama Island	5,000.00
Alice Manas (Kubin Community)	Donation towards catering costs associated with the funeral of the Late father J Manas on Kubin Community, Mua Island	500.00
Total		\$22,480.50

Table 17: Community grants awarded to Iama

DIVISION 10 - WARRABER

Organisation/Individual	Purpose of Grant or Donation	Amount
Surumau Gladiators - Clara Tamu	Contribution towards costs associated with attending the 2022 Bindal All Blacks Carnival in Townsville	5,000.00
Central U12's JRL Team	Contribution towards costs associated with attending the 2022 Country Challenge Week on Thursday Island	2,000.00
Spirit of Promise Ministry (St Pauls)	Donation towards costs associated with hosting the Coloured Sands Easter Conference on St Pauls Community, Mua Island	500.00
Helena David	Contribution towards costs associated with attending the Peninsula Volleyball Trials in Brisbane	2,500.00
Surumau Gladiators	Contribution towards costs associated with participating in the Junior Rugby League Development Camp on Warraber	2,000.00
Iris Billy	Contribution towards participation costs to attend the Aus Rural Leadership Foundation - Scholarship Program	1,374.00
Trudy Lui & Elton Sailor	Contribution towards travel costs associated with attending the U11's Laurie Spina Shield in Townsville	1,000.00
Thomas Mene	Contribution towards repatriation costs associated with the funeral of the Late Mr J Mene on Badu Island	1,900.00
Clara Tamu	Contribution towards travel costs associated with attending the funeral of the Late Mrs L Mosby on Kubin Community, Mua Island	2,000.00
Maudesta Tom (Boigu Island)	Donation towards costs associated with the funeral of the Late Mr Eric Peter on Boigu Island	1,000.00
Fiona Morseu	Contribution towards travel costs associated with the funeral of the Late Ms B Ahwang in Cairns	726.00
Total		\$20,000.00

Table 18: Community grants awarded to Warraber

COMMUNITY ENGAGEMENT

DIVISION 11 - PORUMA

Organisation/Individual	Purpose of Grant or Donation	Amount
Poruma Dart Team	Contribution towards travel costs associated with attending the 2022 Torres Strait Dart Tournament	4,100.00
P&C Association - Poruma Campus	Contribution towards costs associated with celebrating the 100 years of Education on Poruma	5,000.00
Eastral Stars	Contribution towards costs associated with participating in the 2022 Country Challenge Week on Thursday Island	1,120.50
St Andrew's Church	Contribution towards costs associated with the 2022 Church Day Celebration, Poruma Island	2,000.00
Maryanne Mosby	Contribution towards costs associated with hosting the 2022 Poruma Christmas Lights competition	638.00
Mokathani Lui	Contribution towards costs associated with hosting the Poruma ANZAC Anniversary	600.00
Lillah David	Contribution towards travel costs associated with attending the funeral of the Late Mr T Amber in Cairns	5,000.00
Elsie Nona (Badu Island)	Donation towards funeral travel costs associated with the funeral of the Late Mrs N Nona of Badu Island	500.00
Maudesta Tom (Boigu Island)	Donation towards costs associated with the funeral of the Late Mr Eric Peter on Boigu Island	1,000.00
Tina Mari	Contribution towards travel costs associated with attending the funeral of the Late Mrs S Warri on Yorke Island	5,000.00
Total		\$24,958.50

Table 19: Community grants awarded to Poruma

DIVISION 12 - MASIG

Organisation/Individual	Purpose of Grant or Donation	Amount
Mary Lowatta	Contribution towards catering costs associated with hosting the 2022 NAIDOC celebration on Yorke Island	500.00
Eastral Stars	Contribution towards costs associated with participating in the 2022 Country Challenge Week on Thursday Island	1,120.50
Mopwalle Mabo	Contribution towards costs associated with participating in the Junior Rugby League Development Camp on Warraber Island	2,500.00
Masig Dance Team	Contribution towards catering costs associated with attending the Winds of Zenadth Kes Cultural Festival on Thursday Island	1,000.00
Sheena Billy	Contribution towards travel costs associated with attending the funeral of the Late Mrs J Savage in Cairns	1,236.16
Yessie Mosby	Contribution towards travel costs associated with attending the funeral of the Late Mrs M Mosby on Thursday Island	1,592.32
June Messa	Contribution towards travel costs associated with attending the funeral of the Late Mrs K Gagai in Cairns	3,332.07
William Mosby	Contribution towards travel costs associated with attending the funeral of the Late Mrs K Gagai in Cairns	697.42
Matilda Billy	Contribution towards travel costs associated with attending the funeral of the Late Ms R Billy in Innisfail	5,000.00
Flora Mosby	Contribution towards costs associated with the funeral of the Late Mrs S Warri on Yorke Island	2,811.00
Gertrina Mosby	Contribution towards travel costs associated with attending the funeral of the Late Mrs D Sakail in Cairns	3,654.18
Total		\$23,443.65

Table 20: Community grants awarded to Masig



ANITA AHWANG
Senior Administration & Community Support Officer
Community Services / Cairns

"I was born and raised on Thursday Island and have been working for Council as a Payroll Officer on and off since 2011. My new position as Senior Administration and Community Support Officer has provided me with a better understanding of the types of essential services that we deliver to our people in community."

"I enjoy working with and helping my people in Community, it's something that I've always felt passionate about."

Anita's role provides a range of high-level administrative support to the Executive Director of Community Services. She must coordinate and manage both internal and external requests to meet reporting deadlines and develop and maintain systems, registers, and processes to enhance effectiveness of the Community Services department.

COMMUNITY ENGAGEMENT

DIVISION 13 - UGAR

Organisation/Individual	Purpose of Grant or Donation	Amount
Bod Modee	Contribution towards costs associated with participating in the Recycle Right Programme	2,500.00
Church of Transfiguration	Contribution towards costs associated with participating in Church Celebrations	2,500.00
Melanie Karo	Contribution towards costs associated with hosting a farewell feast for a Ugar Tagai Staff member	2,000.00
Mokathani Lui	Contribution towards catering costs associated with hosting the Ugar ANZAC Anniversary	1,000.00
Florianna Bero	Contribution towards funeral related costs associated with the funeral of the Late Mr D Bero in Cairns	5,030.00
William Stephen	Contribution towards funeral related costs associated with hosting the funeral of the Late Mr D Bero in Cairns	3,000.00
Alice Manas (Kubin Community)	Donation towards catering costs associated with the funeral of the Late Father Mr J Manas of Kubin Community, Mua Island	1,000.00
Saimo Moripi	Contribution towards travel costs associated with attending the funeral of the Late Ms L Thaiday in Cairns	2,520.00
Daniel Stephen	Contribution towards travel costs associated with attending the funeral of the Late Ms L Thaiday in Cairns	621.00
Total		\$20,171.00

Table 21: Community grants awarded to Ugar

DIVISION 14 - ERUB

Organisation/Individual	Purpose of Grant or Donation	Amount
Erub Snipers Dart Team	Contribution towards travel costs associated with attending the 2022 St Pauls Dart Competition	3,000.00
Eastral Stars	Contribution towards costs associated with participating in the 2022 Country Challenge Week on Thursday Island	1,120.50
Annie David	Contribution towards costs associated with hosting the Grade 6 graduation ceremony	2,500.00
Saamkarem Beizam Rugby League Club	Contribution towards travel costs associated with attending the Gordonvale All Blacks Carnival	4,000.00
Spirit of Promise Ministry (St Pauls)	Donation towards costs associated with hosting the Coloured Sands Easter Conference on St Pauls Community, Mua Island	\$500.00
Goshen Ministry International Outreach	Contribution towards costs associated with celebrating the Coming of the Light Ceremony on Erub Island	1,800.00
Erub Community	Contribution towards costs associated with celebrating the Torres Strait Island Infantry Battalion's 80 years anniversary	1,500.00
Kahli Gele	Contribution towards accommodation costs associated with attending the U11's Laurie Spina Shield in Townsville	2,500.00
Sam Pau	Contribution towards travel costs associated with the funeral of the Late Mrs K Pau	3,254.00
Diane Sabatino (Badu Island)	Donation towards catering costs associated with the funeral of the Late Mr C Sabatino on Badu Island	500.00
Jillian Bowie (Badu Island)	Donation towards costs associated with the funeral of the Late Mr R Bowie on Badu Island	500.00
Total		\$21,174.50

Table 22: Community grants awarded to Erub



ROXANNE DORANTE
Senior Housing Officer / Community Services / Hammond, Erub & Ugar

"I love to serve people in and outside of my community delivering Tenancy Management Support to Tenants, Contractors & other stakeholders. I am very passionate about my job and love working together in collaboration with other Council Colleagues, stakeholders, and Contractors to deliver Housing Services to improve the livelihood of our people."

"Working for Council has given me the opportunity to complete my Certificate IV in Social Housing and now I am currently studying a Diploma in Leadership and Management to advance my management career to become a successful leader."

Housing Officers are responsible for high quality customer service and tenancy management to Councils social housing tenants through effective administration and communication. Housing officers make sure that all Council Social Housing Properties are maintained & provide Tenancy Support Services to all tenants and applicants.

COMMUNITY ENGAGEMENT

DIVISION 15 - MER

Organisation/Individual	Purpose of Grant or Donation	Amount
Gelam Youth Sports & Rec	Contribution towards costs associated with celebrating the 80th ANZAC Anniversary on Mer Island	1,564.95
Church of the Living God, Mer	Contribution towards costs associated with hosting The Church of The Living God Conference on Mer Island	1,564.95
Nodoro Kaigey	Contribution towards costs associated with the funeral of the Late Mrs P Kaigey on Mer Island	2,500.00
Gaiba K Noah	Contribution towards catering costs associated with the funeral of the Late Mrs L Noah on Mer Island	2,500.00
Roseline Day	Contribution towards catering costs associated with the funeral of the Late Mr J Blanco on Mer Island	2,500.00
Lillah Noah	Contribution towards travel costs associated with attending the funeral of the Late Mrs B Pilot in Cairns	2,000.00
Vera Ses	Contribution towards travel costs associated with attending the funeral of the Late Mrs R Kaddy in Townsville	2,000.00
Andrew Kaigey	Contribution towards repatriation costs associated with the funeral of the Late Mr K Ghee on Mer Island	3,229.00
Edith Cowley	Contribution towards travel costs associated with attending the funeral of the Late Mr K Ghee on Mer Island	2,821.00
Roseline Day	Contribution towards catering costs associated with attending the funeral of the Late Mr K Ghee on Mer Island	1,771.00
Total		\$22,450.90

Table 23: Community grants awarded to Mer

REGIONAL GRANT

Organisation/Individual	Purpose of Grant or Donation	Amount
Malu Kiwai	Contribution towards accommodation costs associated with participating in the 2022 Dan Ropeyarn Cup in Bamaga	2,500.00
Argun Warriors RLC	Contribution towards costs associated with participating in the 2023 Gordonvale Indigenous Ruby League Carnival	2,500.00
Iris Billy	Contribution towards participation costs to attend the Australian Rural Leadership Foundation Scholarsip Program	500.00
Total		\$5,500.00

Table 24: Regional Grants

COMMUNITY GIFTS - CEO

Organisation/Individual	Purpose of Grant or Donation	Amount
Tagai State College – Secondary Campus	Contribution towards TSIRC Academic Awards – Annual 2022 Awards Night	1,000.00
May Salee (Mer Island)	Donation towards costs associated with the funeral of the Late Mrs G Kabere on Mer Island	2,500.00
Moiria Hosea (St Pauls)	Donation towards costs associated with the funeral of the Late Mrs K Mene on St Pauls Community, Mua Island	2,000.00
Rowena Johnson	Donation towards costs associated with the funeral of the Late Mrs S Tamwoy on Badu Island	1,500.00
Total		\$7,000.00

Table 25: Community Gifts - CEO

COMMUNITY CONTRIBUTIONS - MAYOR

Organisation/Individual	Purpose of Grant or Donation	Amount
Masigalgal (Yorke Island)	Donation towards costs associated with hosting the August 23rd Celebration on Yorke Island	\$10,000.00
Kailag Enterprises Ltd (Yorke Island)	Donation towards costs associated with hosting the August 23rd Celebration on Yorke Island	\$10,000.00
Dauareb Tribe (Mer Island)	Donation towards costs associated with hosting the 2023 Dauar Day celebration on Mer Island	\$370.00
Iama Dance Group (Iama Island)	Donation towards catering costs associated with attending the Winds of Zenadth Kes Cultural Festival on Thursday Island	\$2,000.00
Ada Savage (Badu Island)	Donation towards travel costs associated with attending the funeral of the Late Mr D Ronsen on Thursday Island	\$1,000.00
Wallen Ingui (Boigu Island)	Donation towards catering costs associated with the funeral of the Late Mrs S Gibuma on Boigu Island	\$500.00
Diane Sabatino (Badu Island)	Donation towards costs associated with the funeral of the Late Mr C Sabatino on Badu Island	\$500.00
Jillian Bowie (Badu Island)	Donation towards costs associated with the funeral of the Late Mr R Bowie on Badu Island	\$500.00
Alice Manas (St Pauls)	Donation towards costs associated with the funeral of the Late Father J Manas on St Pauls Community, Mua Island	\$500.00
Moiria Hosea (St Pauls)	Donation towards costs associated with funeral of the Late Mrs Kathleen Mene on St Pauls Community, Mua Island	\$500.00
Rowena Johnson (Badu Island)	Donation towards costs associated with the funeral of the Late Mrs S Tamwoy on Badu Island	\$500.00
Total		\$26,370.00

Table 26: Community contributions - Mayor






ZAGETH PERFORMANCE PLAN






Corporate plan performance



TOWARDS OUR CORPORATE PLAN

Council develops key performance indicators as part of the annual Operational Plan. The table below outlines the Operational Plan objectives for the 2022/23 financial year and provides a measure of achievement for each. These objectives are actionable targets that move us closer to our vision for Council and communities.

	On hold	project paused		Monitor	no new progress towards desired result
	Completed	project completed		Action required	progress or outcome does not reflect desired result
	In progress	project continuing			

Pipol / People		
Key performance indicator	Delivery target	2021/23 result
Corporate Services: Conduct Community Consultation with focus groups to enable development of Corporate Plan.	Completion of community consultation for new Corporate Plan.	
Corporate Services: Further develop employee engagement channels.	Delivery of Council's employee intranet phase 2 and 3.	
Corporate Services: Scoping of formal name change/ boundary change/regional governance proposal and delivery of implementation road map. (in conjunction with Legal Services).	<ul style="list-style-type: none"> Risk analysis undertaken Cost analysis undertaken Data collected and analysed Implementation road map developed 	
Corporate Services: Cultural Protocol for Communities	Full implementation of protocol.	
Corporate Services: Landing Holding Act (LHA) Katter Lease Resolution (OP).	Successful resolution of all outstanding LHA entitlements.	



Safe and Healthy Housing Project

The Healthy Housing Program (HHP) is a joint initiative of Queensland Health and the Department of Communities, Housing and Digital Economy (DCHDE). It aims to alleviate the impact of infectious diseases by addressing health risks within residential environments.

In January, we held a Community Consultation to discuss the program and invite community members to propose properties for inclusion in the program. The response was overwhelming, with over 100 nominations received. To ensure efficient resource allocation, we obtained approval to conduct audits on 51 properties. These audits commenced in February with the first round of audits successfully completed in early July.

The HHP has involved partnerships and input across all levels of State and Local Government including local services. This collaborative approach has enabled us to leverage expertise and resources, maximising the effectiveness of our efforts.

By focusing on identifying and mitigating health risks within homes, the HHP contributes significantly to the overall well-being of community. The program is scheduled to be completed in June 2024.



TOWARDS OUR CORPORATE PLAN



Sport Facility Upgrades

The Dauan Multipurpose Court project is set to transform the sporting infrastructure on Dauan. With the joint funding from the Queensland Government, through the Active Community Infrastructure Program and the Torres Strait Regional Authority (TSRA), Major Infrastructure and Other Projects (MIAOP), this project aims to construct a modern and versatile court facility that will cater to various sports and benefit the local community.

The existing court on Dauan is plagued by structural damage, including significant surface cracking and a corroded grandstand that poses safety concerns. Recognising the need for an upgrade, the decision was made to construct a new multi-purpose court that would accommodate netball, basketball, and volleyball, upgraded lighting and seating providing a versatile space for sports enthusiasts of all ages and abilities.

The joint funding from the Queensland Government's Active Community Infrastructure Program and the TSRA Major Infrastructure and Other Projects (MIAOP), demonstrates their commitment to enhancing community infrastructure and promoting active lifestyles in the region. By collaborating on this project, these organisations are investing in the health, well-being, and social cohesion of the residents of Dauan.

To ensure the successful completion of the construction of the Dauan Multi-purpose Court, the project was divided into three separable portions or work packages. After a meticulous procurement process, it was determined that Koppen Construction Pty Ltd, combining separable portions 1 and 2, could deliver the project within the allocated budget and time frame.

The construction of the Duan Multi-purpose Court project will bring numerous benefits to the community. Firstly, it will provide a safe and modern sporting facility that meets the needs of athletes, students, and residents alike. The court's versatility will allow for a range of sports activities, encouraging increased participation and promoting a healthy lifestyle.

Moreover, the project will enhance the community's sense of pride and belonging, providing a gathering place for sporting events and social interactions. The improved infrastructure will also attract visitors to the island, boosting tourism and supporting the local economy.

With the construction well underway. Currently over 50% complete and on target for practical completion before the end of this calendar year, Dauan is one step closer to a healthier and more vibrant future.

Pipol / People

Key performance indicator	Delivery target	2022/23 result
Community Services: Health and wellbeing program:		
<ul style="list-style-type: none"> Secure funding for employment and delivery of Health and wellbeing program. Delivery of KPIs identified in signed service agreement. 	Signed service agreement. Meeting set in signed service agreement KPIs.	✓
Community Services: Develop and implement annual events planner to increase engagement and visibility of Council at divisional level through partnering with stakeholders.		
	Facilitation of events in accordance with the annual plan.	✓
Community Services: Indigenous Knowledge Centres (IKC):		
<ul style="list-style-type: none"> Develop and implement 2022-23 IKC strategy. Delivery of core IKC programs: <ul style="list-style-type: none"> - First 5 Forever program. - Public/Community Library program. 	A Strategy was developed and implemented. Successful delivery of IKC core programs.	✓
Corporate Affairs: Scoping of formal name change proposal and delivery of implementation road map. Change to Local Government Area boundary review.		
	Undertake risk and cost analysis. Collect and analyse data from community consultation/surveys.	⊠
Corporate Affairs: Evolve Council's community information & engagement channels.		
	Obtain project funding & commence the digital noticeboard project. Community feedback/training sessions delivered.	⊠

Table 27: Organisational key performance indicator results for Pipol/People strategic pillar

TOWARDS OUR CORPORATE PLAN



Water & Wastewater

This year the Water & Wastewater Team commissioned the upgrade of five new water treatment plant have made made significant advancements this year.

The installation of laboratories at Mabuiag, Ugar, and Dauan has revolutionised the process of water testing for E-coli. With these new facilities, the team can now remotely analyse more water samples in the field, enabling them to swiftly assess the safety of the water supply. This development has greatly enhanced reliability of the water quality, ensuring safe drinking water for our communities.

Another notable achievement is the completion of the GeoSCADA project. This project has brought about substantial improvements in field operations by providing better visibility and control. The implementation of this system has allowed for the easy historisation of data, enabling staff to access and analyse both real-time and historical trends and datasets effortlessly. This has significantly enhanced the quality of data management, facilitating better decision-making processes within the team.





Overall, these advancements signify the Water & Wastewater Team's commitment to continuously improving the provision of safe drinking water to our communities. Through the upgrade of water treatment plants and the integration of innovative

technologies, the team has achieved a higher level of efficiency, reliability, and data-driven analysis, ensuring the delivery of high-quality water services.



Water treatment plant

Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
Financial Services: Focus on financial sustainability projects and plan to optimise measurement and reliable reporting for better analysis of performance and to inform better decision-making in the future.	Develop a framework to support and enhance Council's financial sustainability.	
Financial Services: Continue to streamline Council's budget and financial statement process within legislated time frames.	<ul style="list-style-type: none"> Successfully meet Original Budget 22/23 - July 2022. Successfully meet Budget Review 22/23 - December 2022. Statements should be adopted prior to mandated date and be free from material error or misstatement. 	
Financial Services: Migration to Ci Anywhere and implementation of dashboard capability based on approved roadmap.	Successful migration of modules based on approved roadmap	
Financial Services: Deliver end of month continuous improvement program to further drive Council's financial maturity.	Review and implementation of a standard EOM process within TechOne with automation of processes where possible: <ul style="list-style-type: none"> - balance sheet reconciliations within T1. - prepayment automated through the AP process. - accruals processed via an ETL or other automated process. 	
Financial Services: Develop and roll out corporate overheads model.	Allocations for corporate overheads for the 22/23 financial year.	
Engineering Services: Deliver asset management enhancement strategy and system upgrade based on approved roadmap.	Successful migration of modules and enhancement of system functionality based on approved roadmap.	
Financial Services: Deliver the Desktop Asset Revaluation program.	Audit Committee and External Audit sign off.	

TOWARDS OUR CORPORATE PLAN

Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
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Financial Services: Further develop a good compliance, governance and risk culture across procurement activities in Council via training our people.

Procurement training package rolled out across Council.



Engineering Services: Coastal inundation mitigation:

- Coastal Hazard Adaptation Strategy (CHAS).
- Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships Master planning.
- Seawalls Program works for Boigu, Poruma, Iama, Warraber & Masig Communities.

- CHAS - 100% completed.
- Poruma seawalls completed. Works to commence on Masig, Warraber & Iama in line funding agreement (PIP)
- Inclusion of CHAS coastal mapping to the Master Planning and/or Planning Scheme revisions.



Engineering Services: Access projects delivery:

- Dauan reservoir access road upgrade.
- Badu wells access road culvert reconstruction.
- Various island road restoration works eligible for funding under QRA - DFRA program.
- Marine Infrastructure Initiatives Project (make safe works from the Marine Audit Report funded by TSRA).
- Ugar marine all tides access/dredging study, design and tender documentation
- Erub Airstrip Fencing Works.
- Iama, Boigu, Masig, Mabuiag & Mer Aerodrome Mangrove clearing.
- Dauan Helipad Road Construction.
- St Pauls Ladyhill Road drainage design.

- ALL construction works completed prior to EOFY.
- Ugar marine All Tides access and other marine infrastructure reports and projects completed prior to EOFY.
- Dauan Helipad Road constructed subject to additional funding confirmation.
- St Pauls Ladyhill Road drainage details design completed.



Engineering Services: Waste Management:

- Metal Waste Legacy Stockpile Clean-up project.
- Warraber Resource Recovery Station.

- Metal Waste Clean-up Project to be completed by 31/12/2022.
- Recovery Station by 30/6/23 (subject to funding outcome).



Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
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Engineering Services: Water Services:

- Indigenous Councils Critical Infrastructure Program – remaining water projects.
- Iama Water Storage Options Study.
- Ugar and Dauan Water testing labs built at the existing WTP's.

- All ICCIP Projects to be completed prior to EOFY.
- Iama Study complete by 31/3/22.
- Ugar and Dauan onsite Water Testing labs completed by EOFY.



Engineering Services: Fleet Management:

- Capital Maintenance Program
- Maintenance Program

- Complete upgrades in accordance with approved budget and approved Asset Management Plan
- Finalise review and implementation of internal cost allocation.
- Review and implement revised operating model.
- Complete tender and implement long term contract for maintenance services for Council and private vehicles.



Engineering Services: Fuel Management:

- Operations Improvements.
- Operating Model Review.

- Complete the ongoing capital works / remediation of the bulk fuel facilities.
- Complete assessment of the upgrade program.
- Complete tender and implement long term preventative maintenance program in accordance with Capital Works program.
- Finalise review and implementation of the revised operating model.



TOWARDS OUR CORPORATE PLAN



CHAS Workshop
Youth Engagement (AFL House Cape York)

In May 2023 Council hosted a workshop to develop and finalise Council's Coastal Hazard Adaptation Strategy (CHAS). The workshop brought together diverse stakeholders to tackle coastal hazards in the Torres Strait, including subject matter experts, elected Council members and a group of young students from the AFL House Cape York. The young students brought enthusiasm and unique perspectives which breathed life into the discussions. The leaders present embraced their insights and recognised the value of intergenerational collaboration.

This powerful interaction forged a united front in safeguarding the islands from rising sea levels, erosion, and storm surge. The AFL House Cape York students returned to school with positive feedback and new insights into the risk of climate change and coastal hazard in the Torres Strait region. The Torres Strait Island Regional Council (CHAS) Workshop not only produced better strategic coastal plans but also fostered a newfound belief in the power of youth engagement, paving the way for a resilient and sustainable future in the Torres Strait Islands. The (CHAS) Workshop not only encouraged collaboration among different stakeholders but also empowered young voices, paving the way for a resilient and sustainable future in the Torres Strait Islands.



Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
Engineering Services: Disaster Management: <ul style="list-style-type: none"> Separation of Torres Strait Local Disaster Management Group (TSLDMG) Annual update of Community Disaster Management Plans. Set up and coordination of Local Disaster Management Group (LDMG). 	<ul style="list-style-type: none"> Formation of the TSIRC LDMG by the end of the financial year. ALL disaster management plans reviewed and updated. HR Radio Network audit completed, partial network upgraded and operational. Seek additional funding to upgrade the entire network. 	
Building Services: Timely and effective delivery of Housing Upgrade and Maintenance Programs meeting agreed Key Performance Indicators.	<ul style="list-style-type: none"> Successful completion of prior years' works. Delivery of program for current year 2022/2023. 	
Building Services: Delivery of projects relating to W4Q and other programs engaged by and on behalf of Council's functional departments.	Successful delivery of program for current year 2022/2023.	
Community Services: Tenancy management program: <ul style="list-style-type: none"> Investigate and appropriately address long term vacant properties Communities. Provide awareness of general tenancy agreement for clients to strengthen relationships between TSIRC and communities. 	Increased client awareness and relationships strengthened.	
Community Services: <ul style="list-style-type: none"> Development and implementation of plan for Community focus group. Collaborate and active participation in Healthy Housing Working Group 	Plan implemented.	
Community Services: Active involvement with Biosecurity program Waste Management Strategy Healthy Housing Working Group to represent and advocate environment and health matters of our Region.	Active involvement and progress secured.	

TOWARDS OUR CORPORATE PLAN



Animal Management

Animal management remains a top priority within the environmental health (EH) space, and it continues to be one of the main areas of focus for our organisation.

Our dedicated Environmental Health Workers (EHWs) have worked tirelessly throughout the year to promote the significance of pet de-sexing and responsible pet ownership.

Council has continued to provide veterinary services twice a year, enabling pet owners to access de-sexing procedures. We understand the financial burden that de-sexing can impose, so Council has taken the initiative to cover the associated costs. By facilitating easy access to free de-sexing services. The aim is to control animal populations and improve the overall health of our community's pets.

Veterinary Services.

In addition to the de-sexing program, Council offers pet owners the opportunity to purchase vaccines as well as heartworm and parasite treatments. By providing access to these treatments, we empower pet owners to maintain the health and well-being of their pet. Over the last year the contracted vet, visited all island communities twice and conducted a total of 221 surgical desexing of cats and dogs, with 79 animals being euthanised. This program is funded by the Queensland Government through Queensland Health.

Collaboration with AMRRIC.

Recognising the importance of animal welfare in rural and remote Indigenous communities, we have collaborated with 'Animal Management in Rural & Remote Indigenous Communities' (AMRRIC). Together, we have utilised an innovative app developed by AMRRIC to conduct an animal census. This comprehensive survey enables us to gather accurate data on the local pet population, allowing us to tailor our initiatives and resources effectively.

Through this collaboration, funded by the Commonwealth Government through the Department of Agriculture and Fisheries we have provided a one-off parasitic treatment to dogs and cats in the community. This intervention specifically targets tick-borne diseases. By taking proactive measures to eliminate ticks, we aim to safeguard their health and prevent the spread of tick-borne diseases.

Council remains committed to working closely with our community members to ensure the ongoing health and well-being of our animals. Our continued efforts will focus on effective animal management practices, including population control and preventive healthcare measures.

Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
Community Services: In accordance with Service Agreement, enhance delivery of Animal Management Program through consultation with communities and appropriate stakeholder groups to raise awareness and meet compliance.	Animal Management Program delivered and meeting compliance.	
Community Services: <ul style="list-style-type: none"> Divisional Managers workshop. Undertake review of service delivery gaps and cost analysis of existing non-core council services including opportunity to increase revenue. 	Review and analyses undertaken, and workshop delivered.	
Community Services: Further develop a good governance culture across Council.	<ul style="list-style-type: none"> Delivery of Corporate Governance Framework incl Governance awareness programs. Website design and implementation successfully delivered. Corporate Identity further developed and implemented. 	
Community Services: Climate Risk Management Strategy.	Integration of Climate Change Risk into Planning and Reporting.	
Community Services: Further develop a good risk culture across Council.	<ul style="list-style-type: none"> Events Risk Management Framework Risk Management Training Implement Fraud and Corruption Control Plan Business Continuity Planning - Test and Train 	
Community Services: Saibai land transfer & Ugar Land Transfer: To facilitate the progression of transfer of Deeds of Grant in Trust from Council to community-based entity that has been fully endorsed by the community to be the trustee.	Successful transfer of DOGITs	

TOWARDS OUR CORPORATE PLAN



Boigu Seawall Opening

The establishment and construction of seawalls to protect communities at risk in the Torres Strait will continue to be a priority for the Torres Strait Island Regional Council, as our region perseveres against climate change.

The Boigu Island Coastal Defence Works (Seawalls and Bund Walls) successfully reached practical completion in March 2022. The project was also completed within the allocated budget of \$15 million despite being constructed during the COVID19 Pandemic. Although the contract was initially awarded in March 2020, due to the pandemic restrictions there was a further delay until August 2020.

The seawalls project was well received by the residential community of Boigu, and additionally offered many employment opportunities that significantly exceeded the local employment and training requirements.

The project focused on:

- Local capacity
- Employment and
- Skills development

The project achieved:

- 17 local people employed (exceed the State IEOP Requirements for employment and training)
- Over 1,022 metres of wave return wall was constructed (seawalls)

- Locally sourced materials from within the region (Badu Island Quarry)
- Over 345 wave return panels installed
- More than 100 tonne of steel reinforcement
- Biggest seawall project behind Saibai and one of the biggest infrastructure projects with a project budget of \$15 million

The Boigu Island seawalls opening ceremony was officially held on the 15th December 2022 and coincided with the December 2022 Council Ordinary Meeting. More than 100 people showed their support and gratitude by attending the memorable day including Torres Strait Island Regional Council Mayor Phillemon Mosby, Councillors, the Executive team, local community members, and friends from neighbouring PNG Coastal Villages that share a strong relationship with Boigu Islanders.

The ceremony included a seawall blessing and speeches from TSRA Chair Pedro Stephen, and the Honourable Warren Entsch MP. The project was funded under the Torres Strait Seawalls Program which is co-funded by the State and Commonwealth Government and administered by the Torres Strait Regional Authority (TSRA).

Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
Corporate Services: Finalise and executive Regional ILUA for Mer and Poruma.	Successful registration of Regional ILUA for Mer and Poruma.	
Corporate Services: Create working group to develop collateral in collaboration with Torres Strait Regional Authority, Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships and NAB - for home ownership options.	Working group established.	
Corporate Services: Assist in the effective management of DOGIT Land as a Trustee.	DOGIT leases being granted according to legal requirements.	
Corporate Services: Refresh Council's Transitional Action Plan (TAP).	TAP refreshed, new approach and model agreed upon.	
Corporate Services: Continue working and developing HSRs to promote good health & safety practices across the organisation. Hold 1 year anniversary workshop to update and review impact of HSRs	HSRs competent in execution of HSR duties.	
Corporate Services: Review Recruitment Procedure: Conduct workshops in region to raise awareness of recruitment processes and other People and Wellbeing operations	Review of procedure complete and implemented. Workshops conducted on majority of Divisions and Cairns office.	
Corporate Services: Work with NBN Co. to provide community WiFi to all divisions. To date, NBN Co. have offered free installations and service (for an undermined time) for Hammond, Masig, Erub and Kubin (these sites were chosen randomly by NBN Co.) Will continue to work with NBN Co. to push for the remaining communities to also receive the free installation and service.	Completion of community WiFi made available to all divisions by end of FY 2025.	

Table 28: Organisational key performance indicator results for Mekem las long/Sustainability strategic pillar

TOWARDS OUR CORPORATE PLAN



Network implementation

Over the past year, we have implemented an entirely new network connectivity solution amongst all the Divisions in our region. The primary objective of this initiative was to address the impending disconnection of all copper-based services by Telstra. Due to successful lobbying efforts, the original cut-off date of August 2022 was extended by an additional six months to allow for the establishment of an alternative solution to maintain network connectivity across all Council offices.

Given the absence of fibre connectivity in the region, Council explored various options, including 4G and satellite services. After careful evaluation, it was decided that the Telstra Agile Satellite service with a 20/5MB capacity would serve as the primary carrier of Council's network and telephony traffic. Additionally, to ensure continuity, the Telstra Adapt S1 4G service was also chosen as a failover option.

Installation of the Adapt S1 4G service commenced in mid-2022 to establish a basic connectivity solution while funding for the satellite implementation was sought. This strategy allowed for a fallback option in case the copper services were decommissioned in August 2022. However, due to supply chain challenges originating from the USA, the procurement of satellite service components proved to be a funding burden.

Nevertheless, the rollout progressed smoothly, benefiting several divisions with improved

connectivity speeds over 4G. However, some divisions experienced minimal improvement due to inadequate 4G coverage in their respective locations, resulting in a combination of 4G and BDSL (copper) usage to maintain connectivity.

Satellite Service Deployment

In early March 2023, the rollout of the satellite services commenced, with all islands successfully completed towards the end of June 2023.

Feedback from users has been positive, highlighting enhanced service quality. However, due to expected performance limitations with Citrix over a satellite service, it was decided to expedite the planned transition to SharePoint and decommission Citrix sooner rather than later.

Transition to SharePoint

Very soon after completing the satellite service deployment, the transition from Citrix to SharePoint as the preferred collaborative platform was completed at the end of June. Tests demonstrated excellent network performance within SharePoint over the satellite service, which will greatly improve staff productivity and enable true collaboration within the region. Initial users, including some Councillors, have already reported positive experiences, providing valuable feedback.

Mekem las long / Sustainability

Key performance indicator	Delivery target	2022/23 result
Corporate Services: Further develop Whispir to provide emergency information / notifications to community members. Investigating cost of licensing required to cater for the number of contacts entered into the contact list.	Whispir further developed and implemented.	
Corporate Services: Implement satellite network connectivity with 4G failover to all divisions providing a more robust and faster connectivity solution to divisional offices with increased network security via enhanced firewall services and mobile device management.	Robust and faster connectivity solution implemented.	

Table 29: Organisational key performance indicator results for Mekem las long/Sustainability strategic pillar

Pruitpul / Prosperity

Key performance indicator	Delivery target	2022/23 result
Corporate Services: Delivery of Council's Enterprise Development Strategy, identifying key sector opportunities.	Successful delivery of strategy.	
Corporate Services: Community Access Business Case - Saibai, Dauan, Ugar	Successful delivery of Business Case.	
Corporate Services: Evolve Council's Enterprise Divestment Strategy (aligned to Enterprise Development Strategy).	Businesses divested from Council to community organisations.	
Corporate Affairs: Review and evaluate learning & development strategy.	Review Complete.	

Table 30: Organisational key performance indicator results for Pruitpul/Prosperity strategic pillar

TOWARDS OUR CORPORATE PLAN



ROC Signing

In March, Torres Strait Island Regional Council, Torres Shire Council and the Northern Peninsula Area Regional Council, came together to formally launch the establishment of the Torres Strait and Northern Peninsula Area Regional Organisation of Councils. Collectively the TS&NPAROC represents the interests of residents of all 24 communities across the Torres Strait and Northern Peninsula Area.

The TS&NPAROC will undertake research and advocacy on key regional issues to State and Federal Governments; will bring about regional tendering and purchase agreements to achieve economies of scale and greater synergies in service delivery; provide better management of projects across the region; facilitate cooperative projects between the constituent Local Governments by utilising shared services and combining Local Government activities.

In officially signing the Charter of the TS&NPAROC, the respective Mayors of each Council, expressed absolute enthusiasm for this strong collaboration. Shared resources, enhanced service delivery, regional deployment of staff on projects, effective management of projects with other levels of government, all the things that the Mayors and Councillors have been calling for over many years on behalf of our people to support our communities.



Mayors from NPARC, Torres Shire Council and Torres Strait Island Regional Council discussing a Path to Treaty and ROC signing.

Path to Treaty

Also in March, representatives from Torres Strait Island Regional Council attended an inquiry on the Path to Treaty Bill 2023, held by the Community Support and Services Committee in Thursday Island.

Alongside Cynthia Lui MP and Corrine McMillan MP, as well as some of our inspiring community members, we contributed to the steps of the Treaty, which aims to reframe and strengthen the relationship between Queensland's First Nations and the wider community.

In May, the Queensland Parliament passed the Path to Treaty Legislation. From this, the Government will form a First Nations Treaty Institute and a formal Truth-telling and Healing Inquiry.

Torres Strait Island Regional Council has always supported the Path to Treaty, as it supports our desire for self-determination and regional autonomy.

ABOUT COUNCIL BLO MEMPLA

Administrative Governance



COMPLIANCE ACTIVITIES

Council's compliance activities for the 2022/23 financial year in accordance with the legislative requirements set out in the *Local Government Act 2009* and *Local Government Regulation 2012*.

Compliance with section 23 *Public Sector Ethics Act 1994*

Council's commitment to Queensland's public sector ethical principles and the local government principles are reflected in our policies and procedures. Our administrative procedures and management practices are drafted in line with the ethical principles, local government principles, and Council's Code of Conduct.

Council's Code of Conduct applies to all employees, Councillors, contractors, consultants, and agents of Council and sets out the expected rights, duties, and obligations of all who are subject to it. The Code was most recently reviewed and updated in April-June 2022 and endorsed by the Council on 29 June 2022.

All employees appointed to positions with Council are informed of their rights, duties, and obligations under the Code of Conduct via our induction program. The induction of new employees includes training on the local government principles set out in section 4(2) of the *Local Government Act 2009* and the ethical principles set out in section 4(2) of the *Public Sector Ethics Act 1994*. Council employees can also access the Code of Conduct on Council's corporate intranet.

Councillors have received ongoing training throughout the 2022/23 year on conduct matters in response to legislative changes to the Councillor conduct regime.

Special rates and charges

During the 2022/23 financial year, Council did not levy any special rates or charges.

Concessions for rates and charges

During the 2022/23 financial year, Council did not have any concessions for rates and charges.

Invitation to change tender

During the 2022/23 financial year, there was one invitation to change tender under section 228(8) of the *Local Government Regulation 2012*.

Registers kept by Council

Council's registers provide a source of truth for various subject matters and help ensure efficient, effective, and transparent governance processes. Council kept the following registers during the 2022/23 year:

- Assets register
- Beneficial Enterprises
- Cat and Dog register
- Councillor Conduct register
- Delegations registers
- General Complaints Database
- Interests register
- Land Record
- Large Contracts register
- Local Laws register
- Lost and Stolen Property
- Preferred Suppliers
- Pre-qualified Suppliers
- Register of Councillors
- Register of Electoral Gifts
- Register of Fees and Charges
- Register of Gifts
- Right to Information Database
- Road Map and register
- Sole Supplier register.

Summary of investigation notices

During the 2022/23 financial year, Council did not receive any Queensland Competition Authority notices of investigation under section 49 of the *Local Government Regulation 2012*. During the same period, Council did not receive any Queensland Competition Authority recommendations on any competitive neutrality complaints under section 52(3) of the *Local Government Regulation 2012*.

Beneficial enterprises

Council did not have any beneficial enterprises in the 2022/23 year.

Business activities

Council conducted the following business activities during the financial year: accommodation, building services, childcare services, commercial property rentals, and the sale of fuel and gas.

Senior management remuneration

Section 201 of the *Local Government Act 2009* requires that a local government's annual report state the total remuneration packages payable to senior management. Council's Executive Leadership Team consists of the Chief Executive Officer, Executive Director Financial Services, Executive Director Engineering Services, Executive Director Building Services and Executive Director Community Services and Executive Director Corporate Services.

The following table shows the senior management remuneration packages for the 12-month period from 1 July 2022 to 30 June 2023. The remuneration levels shown are on a cash basis and exclude non-monetary benefits, allowances, and superannuation. Calculations are based on position, therefore a number of staff may have been acting in the position during the year but are only counted as '1' in the band

Remuneration Package Band	In band
\$50,001 - \$150,000	0
\$150,001 - \$250,000	3
\$250,001 - \$350,000	2
Total Remuneration of Senior Management	\$1,166,730.59

Table 31: Executive remuneration package bands

Significant business activities

Council did not have any significant business activities in the 2022/23 year.

Overseas travel

During the 2022/23 financial year, no overseas travel was undertaken by Councillors or employees of Council in an official capacity.

ASSETS MANAGEMENT

A key issue facing local governments is the management of ageing assets. In an environment of reduced funding capabilities and increased pressures it is important to ensure failing assets are identified, prioritised and put forward for capital grant funding opportunities in a well-documented state.

Effective asset management in remote communities relies on sophisticated asset management technology combined with a strategic approach to spend.

Council identified this need and invested in a TechOne assets module enhancement program. The TechOne upgrade allows live interaction in the office and more specifically out in the field via any generic handheld device. Some of the upgraded capabilities are a game changer in managing asset capital and operational spends made possible through live updates of the asset condition and defect management.

Through the utilisation of captured data and enhanced reporting capabilities, the council possesses control and prioritisation abilities when allocating expenditure to assets with high-risk profiles and pressing needs. This technology will also assist with maintaining the content within our Asset Management Plans and will lead to more mature documentation and “shovel ready” lobbying.

Another positive outcome of the upgrade includes asset bar coding and GIS navigation. These two introduced modules, clear asset identification, location tracking, and the ability to log defects directly against that particular asset for accurate maintenance scheduling and product warranty management. This module is currently in its developmental phase with an expected completion period of 12 months.

Once testing and commissioning has been concluded for the enhancement program in its entirety, the upgraded module and its capabilities will be rolled out to the following departments, Engineering, Fleet, BSU, Information Technology Services, Community Services and Assets.



Masig community hall

MAJOR CONSTRUCTION CONTRACTS AWARDED

Council values economic development in our region and aims to support local businesses whenever possible. The page shows the total number of major construction contracts awarded and provides a breakdown of those contracts by the geographical location of the supplier.

Supplier location	No.
Contracts awarded to suppliers within Council's local government area	3
Contracts awarded to suppliers within the Torres Strait	8
Contracts awarded to suppliers within Far North Queensland	2
Contracts awarded to suppliers outside of Far North Queensland	2
Contracts awarded to interstate suppliers	1

Table 32 Major construction contracts awarded by supplier location



Geo Bag Seawall construction at Poruma

ADMINISTRATIVE ACTION COMPLAINTS

Council is committed to dealing fairly with administrative action complaints. The process is managed under Council’s Complaint Management Policy and Procedure and Council’s Housing Complaint Management Policy.

An “administrative action” complaint is a complaint about action taken or failed to be taken by Council (as defined in section 268 of the Local Government Act 2009). Council is committed to dealing fairly with every administrative action complaint.

Council has a clear process in place for resolving administrative action complaints. The process is managed under Council’s Complaint Management Policy and Procedure, and Council’s Housing Complaint Management Policy.

The Chief Executive Officer reports to Council annually regarding complaint management. This annual review identifies and analyses any complaint trends and significant issues, and any recommendations for improvement, to ensure Council deals with complaints in line with best practice.

To streamline complaint management, since March 2022 the Executive Director Corporate Services has had delegated power to decide complaints (with the exception of alleged corrupt conduct, complaints involving public interest disclosures, and complaints about the public official or the conduct or performance of Councillors).

Council saw a spike in administrative action complaints in the 2020/21 financial year, but the number of complaints has dropped since:

- 2020/21: 26 administrative action complaints received
- 2021/22: 14 administrative action complaints received
- 2022/23: 12 administrative action complaints received

In addition to administrative action complaints, Council has also received complaints regarding employee performance, privacy and human rights, Public Official complaints and Councillor conduct complaints. There were no complaints about Council enterprises. Complainants mainly used Council’s website to lodge complaints, and these are often anonymous.

Overall, the number of complaints received by Council year-on-year has pleasingly continued to fall:

- 2020/21: 62 total complaints received
- 2021/22: 67 total complaints received
- 2022/23: 36 total complaints received

The Legal Services team has been working more closely with the executive team to ensure that complaints are actioned and resolved as efficiently as possible, in an effort to improve the response and handling time for complaints. This has resulted in a greater proportion of complaints being resolved than in previous years.

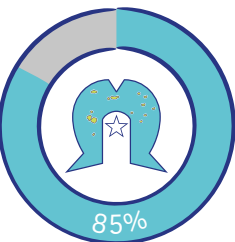
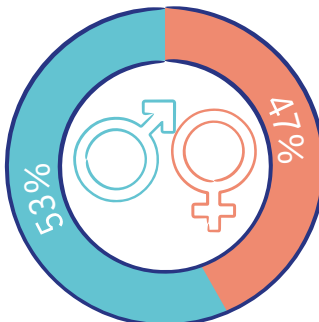
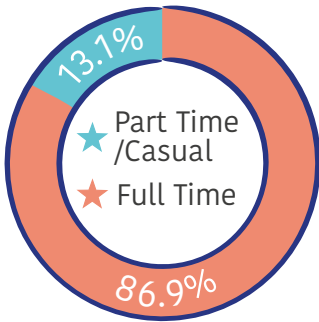
Administrative action complaints under section 187 of the Local Government Regulation 2012 (QLD)	Number
The number of administrative action complaints made to the local government in 2022/23	12
The number of administrative action complaints resolved by the local government under the complaints management process in 2021/22.	9 (plus 8 from previous years)
The number of administrative action complaints not resolved by the local government under the complaints management process in 2022/23.	3
The number of administrative action complaints made in previous years that were not resolved by the local government in 2022/23.	2

Table 33 Record of administrative action complaints

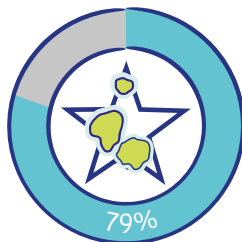
OUR PEOPLE

As the biggest employer in our local government area, Council is dedicated to promoting a diverse and inclusive workplace that supports the employment and training of people in our region. Our employees are located across our region in each of our communities, at Thursday Island, and in Cairns.

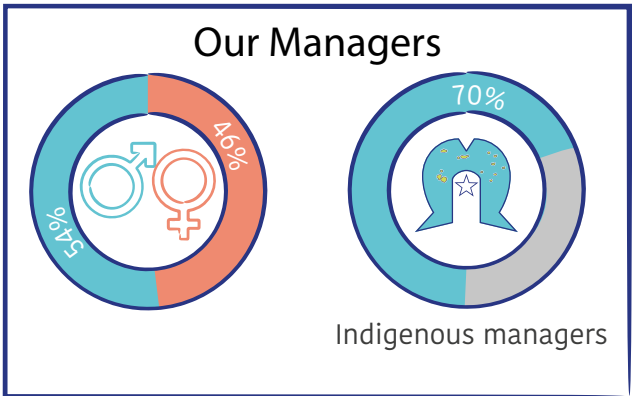
360
Total Employees



Indigenous employees

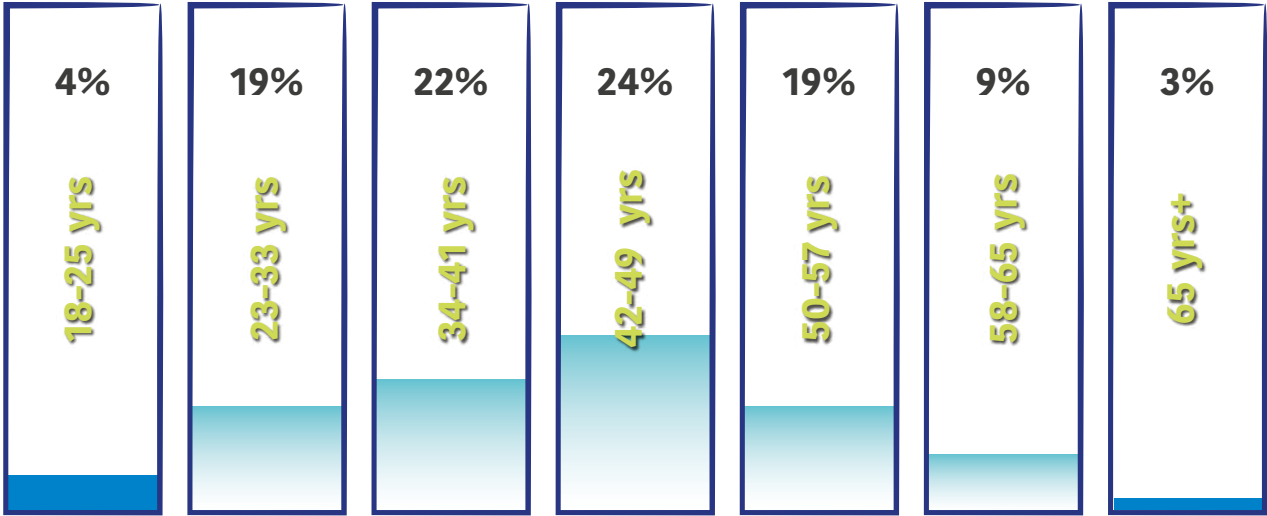


Based in local communities

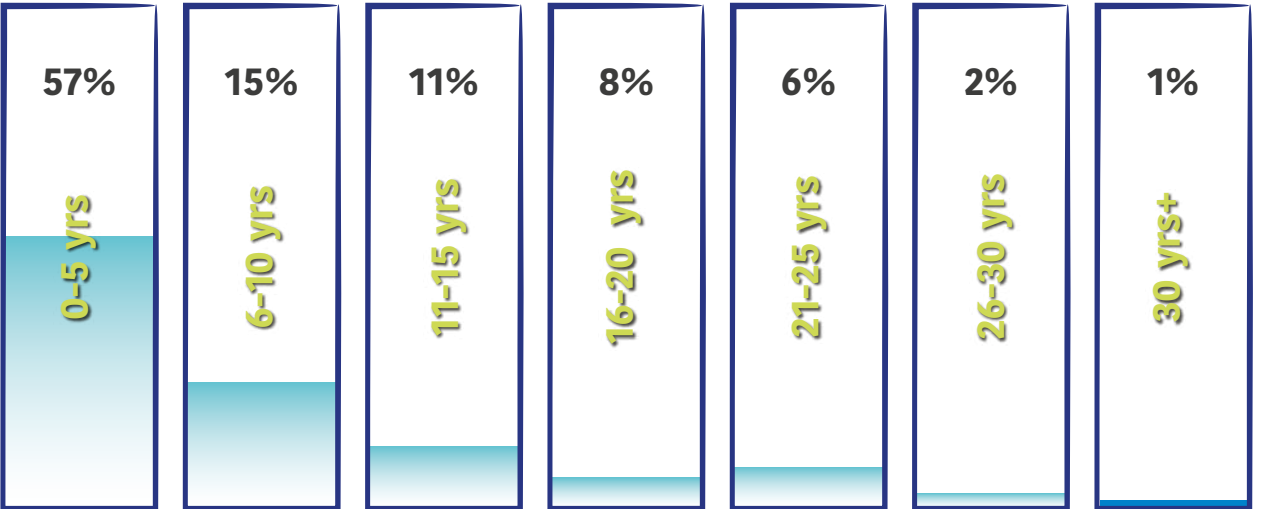


Indigenous managers

Age range of employees by category:



Years of service by category:



CELEBRATING TEAM TSIRC



Building a strong future Apprentice and Trainee Report

Apprentices

This year marks the culmination of four years of training for the Torres Strait Island Regional Council's (TSIRC) apprentices in carpentry, plumbing, and electrotechnology. Throughout their apprenticeships, the apprentices have been actively involved in a range of projects related to their respective trades. They have undertaken tasks such as maintaining and upgrading TSIRC houses, carrying out electrical works at new health centres, and implementing electrical upgrades at the Cairns International Airport.

Apprenticeships and traineeships provide invaluable opportunities for participants to gain hands-on experience while working for the Council. This arrangement exposes them to both on-the-job learning and formal training provided by Registered Training Organizations like TAFE. By the end of their training, apprentices graduate with a Certificate III in their chosen field, equipping them with the qualifications necessary to work as qualified tradespeople in their respective trades. The combination of practical experience and formal education in a field environment prepares apprentices for the challenges and rewards they will encounter when they enter the workforce as fully qualified tradespeople.

When asked about their motivation for applying for an apprenticeship, respondents highlighted their desire to work for TSIRC and make meaningful contributions to their communities. They viewed apprenticeships as an ideal pathway to employment, recognising the numerous benefits they offer, including practical experience, skill development, and the acquisition of formal qualifications. By undertaking an apprenticeship with TSIRC, these



Joseph Kris, Plumbing Apprentice
with his TAFE teacher

individuals have not only been able to acquire valuable trade skills but also fulfill their aspirations of making a positive impact on their communities.

As the TSIRC apprentices complete their training this year, they stand poised to embark on their professional careers as qualified tradespeople. Their experiences throughout their apprenticeships have provided them with a solid foundation and the necessary skills to succeed in their chosen fields. Through their dedication, commitment, and the support provided by TSIRC and the Registered Training Organisations, our apprentices have gained the knowledge and experience required to contribute effectively to their communities while forging successful careers in their respective trades.

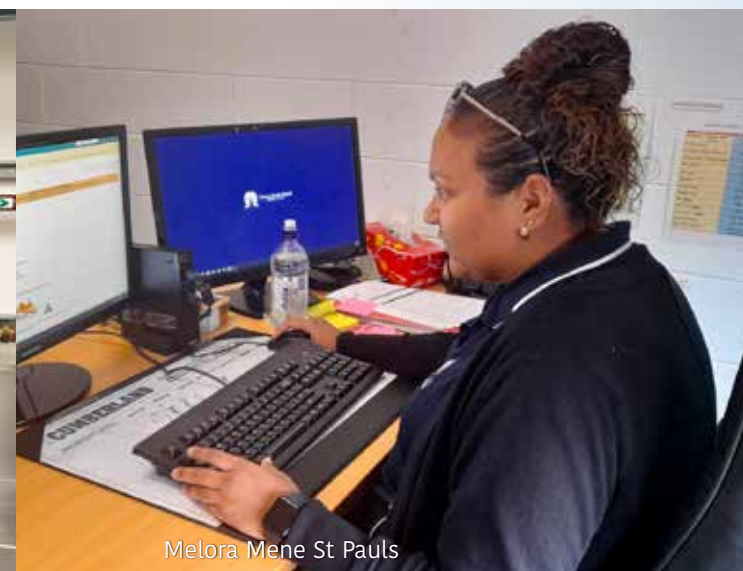


Mark Akiba, Carpentry Apprentice
with his TAFE teacher

Traineeships

Whilst working as a Customer Service Officer at St Pauls, Melora Mene has been undertaking a traineeship and completing a Certificate III in Business through TAFE. This course provides participants with the practical skills to successfully work in a range of office and business environments.

Melora undertook her TAFE residential blocks through the Thursday Island TAFE campus and successfully completed her training in June. Melora's graduation ceremony is due to be held in Cairns in December.



Melora Mene St Pauls

“

I have always wanted to work for TSIRC to spend my working hours doing something that makes your local community a better place to be, also to develop communication skills, leadership skills, and the basic foundational skills within the Community Services industry. My favourite part of working with TSIRC is helping my local community, organising events in the community whether it is in my working hours or in my own time to get organised for an event, also working, and studying at the same time, I have learnt a lot at TAFE & taking the knowledge and putting it into action in my workplace. I really enjoyed working with such a great team.”

Melora Mene

“

It is rewarding to see Melora complete her traineeship. I am amazed Melora has maintained a high standard of work performance during the course of her traineeship.”

Peli Ware, Regional Manager St Pauls

CELEBRATING TEAM TSIRC

In 2022/23, Council celebrated as several employees reached long-service milestones. These long-serving and dedicated employees began their roles as part of the individual Island Councils that combined in 2008 to form the Torres Strait Island Regional Council.

Name	Years of service	Department
Ewan Gunn	10 years	Community Services
May Mosby	10 years	Corporate Services
Yakopeta Akiba-Bowie	10 years	Engineering Services
Elthies Kris	10 years	Community Services
Steven Tom	20 years	Engineering Services
Manuel Kepa	20 years	Engineering Services
William Pearson	20 years	Engineering Services
Billy Thomas Bourne	20 years	Building Services
Mary Waigana	32 years	Community Services
Ishmael Baira	32 years	Building Services
Leslie Pitt	39 years	Engineering Services

Table 34: Employee milestone service achievements

Council values continued professional growth and the continued development of key skills in our region. This year we are proud to celebrate several employees who attained new qualifications.

Loretta Aruba - Cert III Fitness

Cassandra Baira - Cert III Fitness

Anthony David - Cert III Fitness

Margaret David - Cert III Fitness

Aaron Guligo - Cert III Fitness

Mopwalle Mabo - Cert III Fitness

Bartholomew Pilot - Cert III Fitness

Adria Faudi - Cert IV Animal Management

Ezra Kris - Cert IV Animal Management

Stephanie Pabai - Cert IV Animal Management

David T Bosun - Cert IV Animal Management

Karyche Bowie - Cert IV Animal Management

Cassandra Saylor - Cert IV Animal Management

Jacob Akiba - Cert IV Animal Management

Geary Bann - Cert IV Animal Management

Tigi Bani - Cert IV Animal Management

Moses Kudub - Cert IV Animal Management

Melora Mene - Certificate III Business

Brendan John - Cert I11 Aviation, RePL Drone Licence

Annual Report recognition

Annual report awarded another silver award.

Council was awarded another Silver Award by the Australasian Reporting Awards, ARA, for the 2021/22 Annual Report.

The ARA Awards provide an opportunity for organisations to benchmark their annual reports against the ARA criteria, based on world best practice.

The Awards are run by the ARA which is an independent not-for-profit organisation. The Awards are open to all private sector, public sector and not-for-profit sector organisations in Australia, New Zealand and countries in the Asia Pacific region and beyond.

The Awards recognise excellence in reporting with Gold, Silver and Bronze Awards in the benchmarking General Award and in the competitive Awards.

Council's Annual Report is an important publication for communicating our work and achievements to our constituents as well as providing transparency and accountability for the spending of public money. Council takes great pride in the Annual Report and strives to meet best practice in reporting to ensure our community and other stakeholders are well informed of Council's goals, work and performance.



HEALTH AND SAFETY



P2 Fit Testing

The annual P2 fit testing and silicosis awareness program was successfully conducted by our dedicated safety team across all 15 islands in the Torres Strait. The program aimed to educate and protect our staff from the dangers of silicosis, a respiratory disease caused by exposure to respirable crystalline silica (RCS).

Implementation of the New Silica Dust Code of Practice.

On 1 May 2023, the new Code was introduced in Queensland, becoming Australia's first silica dust code of practice for the construction industry. This Code serves as a comprehensive guideline for duty holders to meet the requirements of Queensland's work health and safety legislation. It applies to all construction work and the manufacturing of materials such as bricks, blocks, tiles, mortar, and concrete. The key focus of the Code is on eliminating or minimising exposure to RCS in the workplace.:

- Dust Control Measures
- Respirable Protective Equipment
- Air Monitoring and Dust Control Effectiveness
- Health Monitoring and Testing

Health Monitoring and Testing.

The Code requires providing health monitoring to at-risk workers. We have implemented a comprehensive health monitoring program that includes clearly defined triggers for testing based on the level of risk. Through regular health monitoring, we can detect any potential signs of silicosis at an early stage and take appropriate measures to protect the affected employees.

Worker Consultation and Training.

Worker consultation is a crucial aspect of our commitment to maintaining a safe workplace. The Code emphasizes the importance of engaging with workers and seeking their input regarding health and safety practices. We have prioritized training, education, instruction, and supervision of workers to ensure they are equipped with the necessary knowledge and skills to protect themselves and their colleagues.

Staff who successfully completed all seven steps of breathing exercises as part of the fit testing program were awarded a certificate of completion. This recognition serves as a testament to their dedication to maintaining their health and safety in the workplace.

Safety Auditors

In February the Safety team engaged 'Mindful Risk Governance Group' to conduct worksite audits on Erub, Masig, Saibai and Hammond Island.

'Mindful Risk Governance Group' has conducted a full Work Health and Safety (WHS) management system audit in accordance with current Workplace, Health and Safety legislative requirements and the current Australian and International Standard for WHS Management Systems, *ISO45001* as outlined in figure below.

This process will also include;

- Document Review
- Staff Interviews
- Field Verification

The audit process has identified the WHS gaps that require addressing and taking appropriate action in accordance with the legislation.



Figure 22: Leadership and worker participation

- Step 1 (External & Internal Issues)
- Step 2 (Needs and expectations of workers and other interested parties)
- Step 3 (Intended outcome of the WHS Management System)



MONEY BLO COUNSEL

Financial Overview



Community consultation for the Safe & Healthy Housing project on Badu.

Financial statements For the year ended 30 June 2023

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Certification of the financial statements

Management Certificate
Independent Auditor's Report

Financial sustainability

Current year Financial Sustainability Statement
Certificate of Accuracy for the Current-Year Financial Sustainability Statement
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Certificate of Accuracy for the Long-Term Financial Sustainability Statement

Statement of Comprehensive Income For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Recurrent revenue			
Community levies, rates and charges	3(a)	1,832,135	1,646,091
Fees and charges	3(b)	4,653,766	4,530,560
Sales revenue	3(c)	14,193,050	18,237,100
Grants, subsidies, contributions and donations	3(d)	37,291,208	30,357,337
Total recurrent revenue		<u>57,970,159</u>	<u>54,771,088</u>
Capital revenue			
Grants, subsidies, contributions and donations	3(d)	27,001,367	34,522,666
Total capital revenue		<u>27,001,367</u>	<u>34,522,666</u>
Interest received	4(a)	661,744	194,259
Other income	4(b)	2,537,583	893,574
Rental income	4(c)	4,764,401	4,768,317
Total income		<u>92,935,255</u>	<u>95,149,904</u>
Expenses			
Recurrent expenses			
Employee benefits	6	(26,970,757)	(26,371,018)
Materials and services	7	(39,846,668)	(31,511,033)
Finance costs	8	(489,365)	(3,344,130)
Depreciation and amortisation			
Property, plant and equipment	11	(53,460,277)	(46,870,661)
Right of use assets	13	(619,836)	(658,803)
Total recurrent expenses		<u>(121,386,904)</u>	<u>(108,755,645)</u>
Capital expenses	5	(15,455,071)	(9,875,493)
Total expenses		<u>(136,841,975)</u>	<u>(118,631,138)</u>
Net result		<u>(43,906,720)</u>	<u>(23,481,234)</u>
Other comprehensive income			
Increase in asset revaluation surplus	11	109,757,644	111,047,830
Total other comprehensive income for the year		<u>109,757,644</u>	<u>111,047,830</u>
Total comprehensive income for the year		<u><u>65,850,924</u></u>	<u><u>87,566,596</u></u>

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

Statement of Financial Position For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	9	36,254,265	33,267,131
Short term deposit		66,774	66,277
Receivables	10	5,437,069	7,552,769
Inventories		411,754	322,928
Contract assets	12	5,319,290	11,918,277
Lease receivables	13	534,849	399,599
Total current assets		48,024,001	53,526,982
Non-current assets			
Lease receivables	13	11,233,247	10,525,433
Property, plant and equipment	11	1,062,073,243	993,379,581
Right of use assets	13	1,180,980	1,800,817
Total non-current assets		1,074,487,470	1,005,705,831
Total assets		1,122,511,471	1,059,232,813
Current liabilities			
Payables	14	7,767,117	8,290,124
Provisions	15	3,783,663	8,699,940
Contract liabilities	12	12,491,846	13,358,148
Lease liabilities	13	616,466	621,912
Total current liabilities		24,659,092	30,970,124
Non-current liabilities			
Provisions	15	8,144,029	3,788,675
Lease liabilities	13	621,246	1,237,832
Total non-current liabilities		8,765,275	5,026,507
Total liabilities		33,424,367	35,996,631
Net community assets		1,089,087,104	1,023,236,181
Community equity			
Asset revaluation surplus	11	735,386,497	625,628,853
Retained surplus		353,700,607	397,607,327
Total community equity		1,089,087,104	1,023,236,180

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

Statement of Changes in Equity For the year ended 30 June 2023

	Asset revaluation surplus	Retained surplus	Total
	\$	\$	\$
Balance as at 1 July 2022	625,628,853	397,607,327	1,023,236,180
Net result	-	(43,906,720)	(43,906,720)
Other comprehensive income for the year			
Increase in asset revaluation surplus	109,757,644	-	109,757,644
Total comprehensive income for the year	109,757,644	(43,906,720)	65,850,924
Balance as at 30 June 2023	735,386,497	353,700,607	1,089,087,104
Balance as at 1 July 2021	514,581,023	421,088,561	935,669,584
Net result	-	(23,481,234)	(23,481,234)
Other comprehensive income for the year			
Increase in asset revaluation surplus	111,047,830	-	111,047,830
Total comprehensive income for the year	111,047,830	(23,481,234)	87,566,596
Balance as at 30 June 2022	625,628,853	397,607,327	1,023,236,180

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

Statement of Cash Flows For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		29,010,724	32,377,041
Payments to suppliers and employees		(67,044,575)	(62,016,834)
		(38,033,851)	(29,639,793)
Interest received		627,415	179,171
Recurrent grants and contributions		38,037,950	31,866,346
Borrowing costs		-	(22,020)
Net cash inflow (outflow) from operating activities	19	<u>631,514</u>	<u>2,383,705</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(28,947,794)	(35,176,782)
Proceeds from insurance claims		634,380	-
Finance lease receipts		399,599	376,956
Capital grants, subsidies, contributions and donations		30,921,936	21,182,346
Net cash inflow (outflow) from investing activities		<u>3,008,121</u>	<u>(13,617,480)</u>
Cash flows from financing activities			
Repayment of borrowings		-	(36,210)
Repayments made on leases (principal only)		(652,501)	(642,095)
Net cash inflow (outflow) from financing activities		<u>(652,501)</u>	<u>(678,305)</u>
Net increase (decrease) in cash and cash equivalents held		2,987,133	(11,912,080)
Cash and cash equivalents at the beginning of the financial year		33,267,132	45,179,212
Cash and cash equivalents at the end of the financial year	9	<u><u>36,254,265</u></u>	<u><u>33,267,132</u></u>

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

Notes to the financial statements For the year ended 30 June 2023

1 Information about the financial statements

1.A Basis of preparation

The Torres Strait Island Regional Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment. The Council uses the Australian dollar as its functional currency, its presentation currency and rounds to the nearest dollar.

The income of local government and public authorities is exempt from income tax. However Council is subject to Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

These financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB). Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and interpretations as applicable to not-for-profit entities.

Comparative information is prepared on the same basis as the prior financial year.

1.B Date of authorisation

The financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate is signed.

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

Council has adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022. The standards did not have a material impact on reported position, performance and cash flows of Council.

1.D Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023. These standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for Council then further information has been provided in this note.

No standard issued by the AASB which is not yet effective is expected to have a material impact for Council.

1.E Critical accounting judgements and key sources of estimation uncertainty

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

- Revenue recognition - Note 3
- Valuation and depreciation of property, plant and equipment - Note 11
- Leases - Note 13
- Provisions - Note 15
- Contingent liabilities - Note 17
- Financial instruments and financial risk management - Note 22

Notes to the financial statements

For the year ended 30 June 2023

2 Analysis of results by function

(a) Components of Council functions

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

Executive Services

The core functions of Executive Services include management of the Office of the Mayor and Office of the CEO, facilitation of Council and Committee meetings, executive administration and internal audit.

Health and Community Services

The objective of the Health and Community Services function is to develop, manage and deliver community and public health services that meet the needs of all sectors of the community. The core functions includes community services, housing services, environmental health services, health and wellbeing services and divisional administrative services.

Engineering Services

Engineering Services provides a high level of services in integrated infrastructure management which ensures environmental protection and meets community expectations. The outcomes achieved by Engineering Services are linked with Council's commitment to public health, transport, water and wastewater infrastructure. The core functions include water services, wastewater services, civil works services, waste services and fuel and fleet.

Building Services

The objective of the Building Services function is to provide repairs and maintenance on social housing and new construction on behalf of the State and Federal Government.

Corporate Services

Corporate Services is responsible for the provision of Council-wide services. The core functions include legal services, governance, strategic (corporate) planning, human resources, WH&S, information technology services, corporate risk and insurance, media, engagement and advocacy and enterprise development.

Financial Services

Financial Services provides professional financial management and advisory services to Council. The core functions include financial accounting, management accounting, procurement and strategic asset management services.

Notes to the financial statements

For the year ended 30 June 2023

2 Analysis of results by function (continued)

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

Year ended 30 June 2023

Functions	Gross program income				Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net result	Assets
	Recurrent		Capital			Recurrent	Capital					
	Grants	Other	Grants	Other								
	\$	\$	\$	\$	\$	\$	\$	\$				
	Executive Services	646,200	-	-	-	646,200	3,517,900	-	149,164	3,667,064	(2,871,700)	(3,020,864)
Health and Community Services	3,356,194	9,248,590	7,064,883	-	19,669,667	39,541,378	-	4,695,878	44,237,256	(26,936,594)	(24,567,589)	417,148,757
Engineering Services	7,109,130	6,174,896	16,743,656	-	30,027,681	51,301,432	-	186,240	51,487,672	(38,017,406)	(21,459,990)	613,177,902
Building Services	-	11,026,776	1,645,683	-	12,672,459	12,503,391	-	(441,046)	12,062,345	(1,476,615)	610,114	-
Corporate Services	80,000	166,609	-	-	246,609	5,061,000	-	(106,255)	4,954,745	(4,814,390)	(4,708,136)	-
Financial Services	26,099,684	2,025,807	1,547,146	-	29,672,636	9,461,804	15,455,070	(4,483,982)	20,432,892	18,663,686	9,239,744	89,314,006
Total Council	37,291,208	28,642,679	27,001,367	-	92,935,254	121,386,904	15,455,070	-	136,841,974	(55,453,018)	(43,906,721)	1,122,511,471

Year ended 30 June 2022

Year ended 30 June 2022	Functions											
	Gross program income				Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurrent operations	Net result	Assets
	Recurrent		Capital			Recurrent	Capital					
	Grants	Other	Grants	Other								
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Executive Services	546,200	-	-	-	546,200	2,978,319	-	32,488	3,010,807	(2,432,119)	(2,464,607)	2,623,552
Health and Community Services	3,779,576	9,089,785	4,586,071	-	17,455,432	34,317,210	-	3,826,540	38,143,749	(21,447,849)	(20,688,318)	401,048,628
Engineering Services	1,963,704	5,177,558	29,353,579	-	36,494,841	42,386,856	-	406,697	42,793,553	(35,245,594)	(6,298,712)	589,707,401
Building Services	-	15,660,783	428,308	-	16,089,091	13,152,441	-	(491,302)	12,661,139	2,508,342	3,427,951	-
Corporate Services	48,567	135,041	-	-	183,608	4,975,544	-	(105,012)	4,870,532	(4,791,936)	(4,686,924)	-
Financial Services	24,019,290	206,734	154,708	-	24,380,733	10,945,275	9,875,493	(3,669,410)	17,151,358	13,280,750	7,229,375	65,853,232
Total Council	30,357,337	30,269,901	34,522,666	-	95,149,905	108,755,645	9,875,493	-	118,631,138	(48,128,406)	(23,481,233)	1,059,232,813

Notes to the financial statements For the year ended 30 June 2023

3 Revenue

(a) Community levies, rates and charges

Community levies, rates and annual charges are recognised as revenue when Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

	2023 \$	2022 \$
Water charges commercial	484,074	354,682
Sewerage charges commercial	1,029,312	999,872
Garbage charges commercial	242,968	226,785
Rates from 40 year leases	75,781	64,752
	<u>1,832,135</u>	<u>1,646,091</u>

(b) Fees and charges

Council provides a range of goods and services to the community and other third parties for a fee. These fees are set in a fees and charges register adopted by Council at the annual budget meeting. Revenue arising from fees and charges is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods or services being provided.

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

	2023 \$	2022 \$
Airport landing fees	448,653	463,621
Commercial property rental	2,410,432	2,360,925
Maritime fees	1,612,588	1,549,008
Hire of Council buildings	94,948	85,500
Other fees and charges	87,145	71,506
	<u>4,653,766</u>	<u>4,530,560</u>

Timing of revenue recognition for fees and charges

	2023		2022	
	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time
Fees and charges	2,410,432	2,243,334	2,360,925	2,169,635
	<u>2,410,432</u>	<u>2,243,334</u>	<u>2,360,925</u>	<u>2,169,635</u>

Notes to the financial statements For the year ended 30 June 2023

3 Revenue (continued)

(c) Sales revenue

Council provides a range of goods and services to the community and other third parties for a fee. These fees are set in a fees and charges register adopted by Council at the annual budget meeting. Revenue is recognised at a point in time when the customer obtains control of the goods or services, generally when the customer has taken undisputed delivery of the goods or provision of service.

Revenue from contract and recoverable works generally comprises a recoupment of material costs together with an hourly charge for the use of equipment and employees. Contract revenue from repairs and maintenance is recognised at the point in time when works are signed off as completed and only recorded as a contract asset once this performance obligation is met.

Contract revenue and associated costs in relation to upgrades, are recognised by reference to the stage of completion of the contract and the total revenue budget. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are 191 contracts in progress at the year end.

	2023 \$	2022 \$
Contract and recoverable works	11,002,144	15,643,151
Plant and equipment hire	112,637	95,440
Childcare services	113,085	114,068
Accommodation	954,705	776,496
Sale of fuel and gas	1,740,998	1,330,121
Sale of powercards	269,481	277,824
	<u>14,193,050</u>	<u>18,237,100</u>

Timing of revenue recognition for sales

	2023		2022	
	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time
Sales revenue	12,182,571	2,010,479	16,629,154	1,607,946
	<u>12,182,571</u>	<u>2,010,479</u>	<u>16,629,154</u>	<u>1,607,946</u>

(d) Grants, subsidies, contributions and donations

Grant income under AASB 15

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

The performance obligations vary in each agreement but include salaried positions and specific travel in relation to those positions. Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be performance obligations where control transfers at a point in time and others where there is continuous transfer of control over the life of the contract. Where control is transferred over time, revenue is recognised using either costs or time incurred.

Notes to the financial statements For the year ended 30 June 2023

3 Revenue (continued)

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

Grant income under AASB 1058

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

Capital grants

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which are enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Donations and contributions

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

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

	2023 \$	2022 \$
Operating		
General purpose grants	18,761,597	17,037,694
State Government subsidies and grants	17,510,947	11,293,883
Commonwealth Government subsidies and grants	1,018,664	2,025,760
	<u>37,291,208</u>	<u>30,357,337</u>
Capital		
Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets.		
State Government subsidies and grants	26,137,973	34,130,779
Commonwealth Government subsidies and grants	515,570	391,887
Contributed assets	347,824	-
	<u>27,001,367</u>	<u>34,522,666</u>

Notes to the financial statements For the year ended 30 June 2023

3 Revenue (continued)

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

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

	2023		2022	
	Revenue recognised over time \$	Revenue recognised at a point in time \$	Revenue recognised over time \$	Revenue recognised at a point in time \$
Grants and subsidies	34,620,487	29,324,263	35,619,940	29,260,062
Contributions	-	347,824	-	-
	<u>34,620,487</u>	<u>29,672,088</u>	<u>35,619,940</u>	<u>29,260,062</u>

4 Interest and other income

Note

2023
\$

2022
\$

(a) Interest received

Interest received from bank and term deposits is accrued over the term of the investment.

Interest received from financial institutions	661,744	194,259
	<u>661,744</u>	<u>194,259</u>

(b) Other income

Other income is recognised on receipt. Gains on the revaluation of finance leases and refuse restoration are non-cash adjustments.

Insurance claims received		19,701	530
Gain/(loss) on revaluation of finance leases	13	1,242,662	-
Commission income		521,155	514,256
Other revenue		334,440	377,783
Gain on disposal of finance lease		-	1,005
Gain on refuse restoration	15	419,625	-
		<u>2,537,583</u>	<u>893,574</u>

(c) Rental income

Rental revenue from community housing is recognised as income as rent is received.

Residential property rental income	4,764,401	4,768,317
	<u>4,764,401</u>	<u>4,768,317</u>

Council currently holds a social welfare housing portfolio and these buildings are held to meet service delivery objectives, rather than to earn rental income or for capital appreciation purposes.

As the buildings held by Council do not meet the definition of investment property, these buildings are accounted for in accordance with AASB 16 *Property, Plant and Equipment*.

Notes to the financial statements For the year ended 30 June 2023

5 Capital expenses	Note	2023 \$	2022 \$
Loss on disposal of non-current assets			
Book value of property, plant and equipment disposed		8,114,489	3,953,820
Add: Other costs of disposal		467,700	-
Less: Proceeds from insurance claims		(634,380)	-
		<u>7,947,809</u>	<u>3,953,820</u>
Loss on disposal of registered <i>Land Holding Act</i> leases			
Book value of property, plant and equipment		7,507,262	5,921,673
		<u>7,507,262</u>	<u>5,921,673</u>
		<u>15,455,071</u>	<u>9,875,493</u>
6 Employee benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Staff wages and salaries		19,811,486	19,237,121
Councillors' remuneration		1,076,907	1,040,209
Annual, sick and long service leave entitlements		3,866,734	4,022,360
Superannuation	18	2,551,605	2,547,323
		<u>27,306,732</u>	<u>26,847,013</u>
Other employee related expenses		349,687	254,841
		<u>27,656,419</u>	<u>27,101,854</u>
Less: Capitalised employee expenses		(685,662)	(730,836)
		<u>26,970,757</u>	<u>26,371,018</u>

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

	2023	2022
Total Council employees at the reporting date:		
Elected members	16	16
Administration staff	325	324
Total full time equivalent employees	<u>341</u>	<u>340</u>

Notes to the financial statements For the year ended 30 June 2023

7 Materials and services	Note	2023 \$	2022 \$
Expenses are recorded on an accruals basis as Council receives the goods or services.			
Advertising and marketing		72,117	38,543
Audit services		182,600	194,500
Communications and IT		1,877,648	1,588,484
Consultants		2,266,274	993,289
Contractors		10,507,465	7,063,232
Donations paid		408,706	325,678
Freight		1,296,309	1,180,572
Insurance		5,039,377	4,455,059
Legal fees		330,104	281,178
Materials - carpentry, plumbing, electrical		502,807	1,759,336
Motor vehicle expenses		2,747,600	2,194,819
Other materials and services		1,725,288	1,686,323
Power		1,233,027	984,779
Powercards, fuel and gas for resale		2,216,711	2,605,103
Rent paid		145,463	148,606
Repairs and maintenance		5,850,533	3,575,103
Subscriptions and registrations		110,289	98,664
Supplies and consumables		429,937	329,094
Temporary staff costs		500,986	464,281
Travel		2,583,653	1,810,973
Less: Expenses capitalised		(180,226)	(266,583)
		<u>39,846,668</u>	<u>31,511,033</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2022/23 financial statements are \$182,600 (2021/22: \$194,500)

8 Finance costs			
Losses on revaluation of finance leases and impairment of receivables are non-cash adjustments.			
Finance costs charged by Queensland Treasury Corporation		-	674
Bank charges		76,479	91,144
Impairment of receivables		382,417	377,198
Refuse restoration		-	626,058
Interest on leases	13	30,469	30,798
Loss on revaluation of finance leases	13	-	2,218,258
		<u>489,365</u>	<u>3,344,130</u>

Notes to the financial statements For the year ended 30 June 2023

9 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Council's cash at bank and term deposits are held with National Australia Bank on normal terms. The bank currently has a short term credit rating of A-1+ and long term rating of AA-. Deposits at call are held with the Queensland Treasury Corporation.

Note	2023 \$	2022 \$
Cash at bank	25,256,423	5,433,366
Deposits at call	10,997,842	27,833,765
Balance per Statement of Cash Flows	<u>36,254,265</u>	<u>33,267,131</u>

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

Unspent government grants and subsidies	17,366,644	13,358,148
Total externally imposed restrictions on cash assets	<u>17,366,644</u>	<u>13,358,148</u>

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

Funds set aside and held in reserves for DOGIT land	2,806,548	2,236,034
Total internally allocated cash assets	<u>2,806,548</u>	<u>2,236,034</u>

Trust funds held for outside parties

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities:

Island funeral funds	235,574	246,598
Church funds	9,910	9,781
Other community funds	53,037	51,989
	<u>298,521</u>	<u>308,368</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds relating to island funeral funds, church funds and other community funds. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets.

Funds held in trust by outside parties

DFK Kidsons holding funds for the Major Infrastructure and Other Program	28,324,917	26,660,691
	<u>28,324,917</u>	<u>26,660,691</u>

The Major Infrastructure and Other Program is jointly funded by the Australian and Queensland Governments to deliver and upgrade major infrastructure capital works in the Torres Strait. DFK Kidsons holds funds for multiple councils in regards to the Major Infrastructure and Other Program. The amount disclosed above relates to Torres Strait Island Regional Council's portion of the funds. Infrastructure assets are not recognised by the Council until they have reached completion.

Notes to the financial statements For the year ended 30 June 2023

10 Receivables

Receivables are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. Council actively pursues outstanding housing debts from both current and former tenants as per its Rental Debt Policy. Recovery action is undertaken for tenants who are more than 14 days in arrears. Housing Officers review rent accounts fortnightly and make contact with tenants in person to negotiate affordable rent and arrears payment plans. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue. The impairment loss is recognised in finance costs.

	2023 \$	2022 \$
Current		
Receivable - Housing	13,003,266	13,087,441
Less impairment	(12,588,032)	(12,604,082)
Receivable - Rates	855,561	567,020
Less impairment	(325,833)	(323,108)
Receivable - Other	1,865,602	3,227,173
Less impairment	(204,505)	(180,023)
	<u>2,606,059</u>	<u>3,774,421</u>
Accrued revenue	2,255,586	2,881,054
Prepayments	362,121	469,927
GST receivable	213,303	427,366
	<u>5,437,069</u>	<u>7,552,768</u>
Opening balance at 1 July	13,107,214	13,001,646
Less: Debts written off during the year	(371,260)	(271,630)
Additional impairments recognised	494,154	377,198
Less: Impairments reversed	(111,738)	-
Closing balance at 30 June	<u>13,118,370</u>	<u>13,107,214</u>

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

Council does not require collateral in respect of trade and other receivables. Council does not have trade receivables for which no loss allowance is recognised because of collateral.

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

Housing charges	12,819,911	13,087,441
Government entities	1,191,290	2,510,807
Utility charges	855,561	567,020
Other	857,667	716,366
Total	<u>15,724,429</u>	<u>16,881,634</u>

Notes to the financial statements
For the year ended 30 June 2023

10 Receivables (continued)

Expected credit loss assessment

Council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances. Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

Loss rates are based on actual credit loss experience over the past ten years. These rates are multiplied by scalar factors to reflect differences between economic conditions during the period over which the historical data has been collected, current conditions and the Council's view of economic conditions over the expected lives of the receivables.

For housing receivables this rate ranges from 16% - 98% depending on the aging of the debt (2021/22: 10% - 97%). In relation to other receivables, this rate ranges from 1% - 32% depending on the aging of the debt (2021/22: 0.28% - 51%).

2023 Aging	Closing balance 30 June 2023 \$	Historical probability of default	Loss given default	Lifetime expected credit loss \$
Housing				
Current	136,131	16.00%	100%	21,781
1-30 days	80,203	97.00%	100%	77,797
31-60 days	64,094	97.00%	100%	62,172
61+ days	12,722,837	97.67%	100%	12,426,282
	13,003,266			12,588,032
Other debtors				
Current	918,094	0.96%	100%	8,784
1-30 days	203,349	7.01%	100%	14,258
31-60 days	166,100	27.69%	100%	45,998
61+ days	1,433,620	32.18%	100%	461,298
	2,721,163			530,338
2022 Aging	Closing balance 30 June 2022 \$	Historical probability of default	Loss given default	Lifetime expected credit loss \$
Housing				
Current	120,072	10.00%	100%	12,007
1-30 days	48,165	96.00%	100%	46,238
31-60 days	46,117	96.00%	100%	44,272
61+ days	12,873,088	97.11%	100%	12,501,565
	13,087,442			12,604,082
Other debtors				
Current	2,242,553	0.28%	100%	6,389
1-30 days	302,933	3.82%	100%	11,586
31-60 days	312,988	2.04%	100%	6,399
61+ days	935,719	51.16%	100%	478,757
	3,794,194			503,131

Notes to the financial statements
For the year ended 30 June 2023

11 Property, plant and equipment

Council - 30 June 2023

Basis of measurement
Asset values
Opening gross value as at 1 July 2022
Additions
Capital contributions
Assets capitalised from work in progress
Disposals
Revaluation adjustment to asset revaluation surplus
Depreciation/impairment on disposals
Closing gross value as at 30 June 2023

Accumulated depreciation and impairment
Opening balance as at 1 July 2022
Depreciation provided in period
Revaluation adjustment to asset revaluation surplus
Impairment adjustment to asset revaluation surplus
Depreciation/impairment on disposals
Accumulated depreciation as at 30 June 2023

Book value as at 30 June 2023
Range of estimated useful life in years

Additions comprise:

Renewals
Other additions
Total additions

Asset revaluation surplus
Opening balance as at 1 July 2022
Movements - Revaluation
Movements - Impairments
Closing balance as at 30 June 2023

	Buildings (Communities)	Buildings (Corporate)	Recreational facilities	Transport network	Stormwater drainage network	Flood mitigation network	Water	Wastewater	Marine infrastructure	Waste	Land	Plant and equipment	Work in progress	Total
	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$	Cost \$	Cost \$	\$
	682,225,378	132,700,517	32,916,279	313,457,970	15,517,040	40,845,182	273,641,873	288,279,971	54,931,029	3,314,102	2,623,552	9,325,591	99,881,625	1,909,840,109
	-	-	-	-	-	-	-	-	-	-	-	-	27,670,222	27,670,222
	-	-	-	-	-	-	-	-	-	-	-	-	-	347,824
	6,561,699	1,592,179	877,616	5,582,410	570,768	14,241,171	13,108,695	17,525,013	347,824	-	-	1,946,394	(62,018,071)	(44,116,762)
	(20,549,203)	(1,046,553)	(848,605)	(1,292,722)	(100,749)	-	(9,653,792)	(8,692,058)	(804,356)	-	-	-	-	232,125,243
	100,533,677	19,921,752	4,929,329	25,588,147	1,310,385	5,514,100	32,963,596	34,988,543	4,631,363	497,115	247,252	-	-	2,125,666,643
	788,771,552	153,167,895	37,874,619	344,335,904	17,297,443	60,600,452	310,080,362	332,101,469	59,117,988	3,811,218	2,870,805	10,143,261	25,513,776	2,125,666,643
	356,128,300	77,024,858	20,746,776	133,766,810	6,591,497	10,902,180	144,523,414	134,727,558	22,861,476	1,893,444	-	7,304,217	-	916,260,538
	22,615,444	4,851,620	1,171,994	5,433,926	313,394	1,261,711	7,974,096	7,951,884	1,225,955	117,742	-	541,112	-	53,460,277
	55,480,278	12,181,446	3,212,322	11,732,286	578,778	1,604,895	17,757,908	16,864,309	1,865,804	300,178	-	-	-	121,475,205
	(9,592,775)	(652,391)	(502,834)	(1,123,388)	(95,712)	-	(7,962,873)	(6,739,915)	(889,401)	-	-	-	-	(889,401)
	424,631,247	93,405,532	24,626,259	149,899,534	7,387,958	13,768,786	162,292,944	152,603,836	25,982,311	2,301,364	-	(1,063,799)	-	(28,495,011)
	-	-	-	-	-	-	-	-	-	-	-	6,181,530	-	1,063,595,400
	344,140,305	59,762,364	13,246,380	194,526,170	9,009,486	46,831,666	147,767,417	179,497,634	33,135,676	1,509,853	2,870,805	3,361,730	25,513,776	1,062,073,243
	15-50	10-50	5-50	10-100	47-53	10-50	3-60	5-100	10-50	15-25	Land: Not Depreciated	1-25 WIP: Not Depreciated	-	-
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	5,836,352	1,157,719	794,521	636,475	-	-	3,998,693	4,748,014	359,951	-	-	82,870	-	17,614,595
	725,347	434,460	83,095	4,945,934	570,768	14,241,171	9,110,002	12,716,999	-	-	-	1,863,523	-	44,751,299
	6,561,699	1,592,179	877,616	5,582,409	570,768	14,241,171	13,108,695	17,525,013	359,951	-	-	1,946,393	-	62,365,894
	209,344,874	33,419,003	9,128,841	147,118,085	4,591,843	5,399,308	81,699,178	114,697,380	19,367,513	481,411	181,417	-	-	625,629,853
	45,055,389	7,740,306	1,717,007	14,855,960	731,607	3,960,204	15,205,678	18,324,254	2,865,569	196,937	247,252	-	-	110,647,045
	-	-	-	-	-	-	-	-	(889,401)	-	-	-	-	(889,401)
	254,386,273	41,159,309	10,845,848	161,973,945	5,323,450	9,306,512	96,804,856	133,221,614	21,143,671	676,349	428,670	-	-	735,386,497

11 Property, plant and equipment (continued)

Council - 30 June 2022

Basis of measurement

Asset values

Opening gross value as at 1 July 2021

Additions

Assets capitalised from work in progress

Impairment from work in progress

Disposals

Revaluation adjustment to asset revaluation surplus

Closing gross value as at 30 June 2022

Accumulated depreciation and impairment

Opening balance as at 1 July 2021

Depreciation provided in period

Revaluation adjustment to asset revaluation surplus

Depreciation/impairment on disposals

Accumulated depreciation as at 30 June 2022

Book value as at 30 June 2022

Range of estimated useful life in years

Additions comprise:

Renewals

Other additions

Total additions

Asset revaluation surplus

Opening balance as at 1 July 2021

Movements - Revaluation

Movements - Impairments

Closing balance as at 30 June 2022

Buildings (Communities)	Buildings (Corporate)	Recreational facilities	Transport network	Stormwater drainage network	Flood mitigation network	Water	Wastewater	Marine infrastructure	Waste	Land	Plant and equipment	Work in progress	Total
Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
580,834,044	111,387,246	27,371,220	288,420,578	14,301,419	37,845,329	246,886,617	267,501,593	50,860,398	2,761,752	2,559,953	8,948,492	36,430,143	1,675,918,384
-	-	-	-	-	-	-	-	-	-	-	-	36,683,646	36,683,646
4,984,477	995,810	70,815	578,602	-	-	3,354,280	2,108,624	782,458	-	-	377,099	(13,252,165)	-
(16,566,199)	(1,587,026)	-	(52,498)	-	-	(1,330,073)	(7,328,691)	(956,831)	-	-	-	-	(27,821,316)
112,973,056	21,904,487	5,474,244	24,511,288	1,215,621	3,199,653	24,727,049	25,998,445	4,245,004	552,350	63,989	-	-	224,559,387
682,225,378	132,700,517	32,916,279	313,457,970	15,517,040	40,845,182	273,647,873	288,279,971	54,931,029	3,314,102	2,623,552	9,325,591	59,861,625	1,909,640,109
287,223,830	60,836,167	16,301,627	118,296,602	5,786,298	9,139,396	124,961,844	121,493,743	21,383,482	1,437,763	-	6,663,384	-	773,524,136
19,082,061	4,320,857	987,385	5,027,759	288,814	908,696	7,300,565	7,078,876	1,123,041	131,774	-	640,833	-	46,970,661
59,094,279	12,802,107	3,457,764	10,478,981	516,365	854,088	13,118,688	12,153,235	1,022,142	313,907	-	-	-	113,811,556
(9,251,870)	(934,275)	-	(36,532)	-	-	(857,683)	(5,988,296)	(867,189)	-	-	-	-	(17,945,825)
356,128,300	77,024,856	20,746,776	133,766,810	6,591,497	10,802,180	144,523,414	134,227,558	22,661,476	1,883,444	-	7,304,217	-	916,280,528
328,097,079	55,675,581	12,169,503	179,891,160	8,925,543	29,943,002	129,118,459	153,552,413	32,289,553	1,430,658	2,623,552	2,021,374	59,861,625	993,279,591
15 - 50	10 - 50	5 - 50	10 - 100	47 - 53	10 - 50	3 - 60	5 - 100	10 - 50	15 - 25	Land: Not Depreciated	1 - 25	WIP: Not Depreciated	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3,798,059	754,090	-	110,702	-	-	1,330,073	2,108,624	782,458	-	-	-	-	8,984,006
1,186,418	241,719	70,815	467,900	-	-	2,024,207	-	-	-	-	377,099	-	4,568,158
4,984,477	995,810	70,815	578,602	-	-	3,354,280	2,108,624	782,458	-	-	377,099	-	13,252,165
155,466,097	24,316,023	7,112,361	133,085,777	3,892,607	3,053,543	70,086,797	101,052,170	16,144,651	242,968	117,428	-	-	514,581,023
53,878,777	9,102,380	2,016,480	14,032,307	699,236	2,345,765	11,602,381	13,845,210	3,222,862	238,443	63,989	-	-	111,047,830
209,344,874	33,419,003	9,128,841	147,118,085	4,591,843	5,399,308	81,699,178	114,897,380	19,367,513	481,411	181,417	-	-	625,629,853

Statement of Comprehensive Income For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value, less where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment, infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

By operation of the *Local Government Act 2009*, *Torres Strait Islander Land Act 1991* and *Land Act 1994*, Council retains ownership of the below classes of property, plant and equipment. This includes leasehold and licensed assets on Mer Island and Badu Island.

Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

Property, plant and equipment received in the form of contributions are recognised as assets and revenues at cost as supplied by the contributor entity, where that value exceeds the recognition threshold for the respective asset class.

Capital and operating expenditure

Wages, materials expenditure and an appropriate portion of direct costs for the acquisition or construction of assets is treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset are expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

(b) Measurement

All asset classes excluding plant and equipment and work in progress (WIP) are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*. Plant and equipment and WIP are measured at amortised cost.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

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.

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

Notes to the financial statements

For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(c) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Depreciation methods and estimated useful lives of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the 5 yearly full valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in the tables earlier in this note.

(d) Land under roads

Torres Strait Island Regional Council does not control any land under roads. Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is not controlled by Council but is controlled by the State pursuant to the relevant legislation. This land is not recognised in these financial statements.

(e) Impairment

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

Notes to the financial statements

For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(f) Deed of Grant in Trust land

The Council is located on land assigned to it under various Deeds of Grant in Trust (DOGIT) held under the *Torres Strait Islander Land Act 1991* (Qld) (TSILA), *Aboriginal Land Act 1991* (Qld) and the *Land Act 1994* (Qld). The land comprises an area of approximately 483.6 square kilometres, across the following Islands:

- Boigu Island
- Dauan Island
- Erub Island
- Hammond Island
- Iama Island
- Moa Island (comprising two DOGITs of St Paul's and Kubin communities)
- Mabuiag Island
- Poruma Island
- Saibai Island
- Ugar Island
- Warraber Island
- Masig Island

The land is administered by the Department of Natural Resources, Mines and Energy and the Council has restricted use of this land for the benefit of islander inhabitants. The DOGIT land has not been taken up in Council's asset register as it cannot be reliably measured.

The reserve land for Mer Island was managed by the Department of Communities, Child Safety and Disabilities Services until 14 December 2012. On 14 December 2012 Mer Gedkem Le (Torres Strait Islanders) Corporation RNTBC became the trustee of Torres Strait Islander land under the TSILA in communal freehold of Mer Island. The Corporation is trustee for the Native Title Holders.

The DOGIT land for Badu Island was administered by Council in the capacity as trustee until 1 February 2014. On 1 February 2014, Mura Badulgal (Torres Strait Islanders) Corporation RNTBC became the trustee of Torres Strait Islander land under the TSILA in communal freehold of Badu Island. The Corporation is trustee for the Native Title Holders.

Essential service buildings and infrastructure on Badu Island and Mer Island are leased by Council for the terms of 5 years, 30 years and 99 years at agreed values.

The relevant leased assets are still reported as assets of the Council; land is not reported. Nominal rental is paid for the majority of essential service buildings. These buildings have not been classified as leases, as prior to change in land agreements the assets were originally constructed by Council. No lease liability has been recognised in the financial statements for the leases, with the exception of the former child care centre, one staff residence and one contractor camp on Badu Island, for which future commitments are \$87,346 over the next year.

Pursuant to the terms and conditions of the respective leases, it is intended that the Council continue to maintain these assets for the benefit of the community, as Council possesses the necessary skills and knowledge to best utilise these assets.

Notes to the financial statements For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(g) Valuation

(i) Valuation processes

In accordance with AASB 13, fair value measurements are categorised on the following basis:

- Fair value based on quoted prices (unadjusted) in active markets for identical assets (level 1)
- Fair value based on inputs that are directly or indirectly observable for the asset (level 2)
- Fair value based on unobservable inputs for the asset (level 3)

All of Council's property, plant and equipment measured at fair value at reporting date is categorised at level 2 or 3. Council does not have any assets measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

Council measures and recognises assets in all asset classes relating to property, plant and equipment, other than plant and equipment and WIP, at fair value on a recurring basis.

All asset classes carried at fair value were last comprehensively valued as at 30 June 2020.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of assets does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

In the intervening years, Council engages independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, disposals and changes in methodology such as useful life and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes. These indices are then reviewed by Asset Class Managers and Executives to ensure accuracy of these indices for Council.

Council's property, plant and equipment valuation policies and procedures are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Management prepares a report for the Audit Committee's review and endorsement.

Notes to the financial statements For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(g) Valuation (continued)

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Buildings (Communities)	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and supplemented by published cost guides including the Rawlinsons Construction Cost Guide and Cordell Cost Guide. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Structure, Site Improvements, Roof, and Fixtures and Fittings Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$45,053,399
Buildings (Corporate) 2023: \$2,038,316 2022: \$1,910,265	Market approach	Level 2	30/06/2020	Jones Lang Lasalle	Comparable transactions of industrial properties within the Cairns market, adjusted for differences in key attributes such as size of improvements, functionality and condition.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$265,867
Buildings (Corporate) 2023: \$57,724,048 2022: \$53,765,396	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publication. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$7,474,439
Recreational facilities	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publications. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$1,717,007
Transport network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Segmentation - high level, between intersections Componentisation - formation, pavement, seal and kerb and channel Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 8.5% index, which when applied increased fair value by \$14,855,860

Notes to the financial statements
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(g) Valuation (continued)

(ii) Valuation techniques used to derive fair values (continued)

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Stormwater drainage network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based cost estimate publications including Rawlinsons Construction Cost Guide and Cordell Cost Guide. Locality adjustments are also applied.	Desktop valuation performed as at 30 June 2023 resulted in a 8.5% index, which when applied increased fair value by \$731,607
					Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	
Flood mitigation network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based cost estimate publications including Rawlinsons Construction Cost Guide and Cordell Cost Guide. Locality adjustments are also applied.	Desktop valuation performed as at 30 June 2023 resulted in a 13.5% index, which when applied increased fair value by \$3,909,204
					Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	
Water	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied.	Desktop valuation performed as at 30 June 2023 resulted in a 12.3% index, which when applied increased fair value by \$15,205,678
					Accumulated depreciation Componentisation - electrical, mechanical and civil. Total useful life estimates, condition assessments, remaining useful life estimates.	
Wastewater	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied.	Desktop valuation performed as at 30 June 2023 resulted in a 12.3% index, which when applied increased fair value by \$18,324,234
					Accumulated depreciation Componentisation - electrical, mechanical and civil. Total useful life estimates, condition assessments, remaining useful life estimates.	
Marine infrastructure	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates - developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied.	Desktop valuation performed as at 30 June 2023 resulted in a 8.5% index, which when applied increased fair value by \$2,685,559
					Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	

Notes to the financial statements
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(g) Valuation (continued)

(ii) Valuation techniques used to derive fair values (continued)

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Waste	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from projects completed in the Torres Strait and benchmarked against cost estimate publications. Allowances are made for the remote locality of the assets.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$196,937
					Accumulated depreciation Total useful life estimates, condition assessments, remaining useful life estimates.	
Land assets 2023: \$2,221,387 2022: \$2,019,443	Market approach	Level 2	30/06/2020	Jones Lang Lasalle	Comparable transactions of industrial properties within the Cairns market, adjusted for differences in key attributes such as size, topography and location.	Desktop valuation performed as at 30 June 2023 resulted in a 10% index, which when applied increased fair value by \$201,944
					Transactions of properties within Thursday Island market, adjusted for differences in key attributes such as size, topography and location. Professional judgement given the thinly traded nature of the Thursday Island property market.	Desktop valuation performed as at 30 June 2023 resulted in a 7.5% index, which when applied increased fair value by \$45,308

Notes to the financial statements For the year ended 30 June 2023

12 Contract balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor in excess of the costs incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	Note	2023 \$	2022 \$
Contract assets		5,319,290	11,918,277
Contract liabilities			
Funds received upfront to construct Council controlled assets		8,369,041	9,653,637
Non-capital performance obligations not yet satisfied		4,122,806	3,704,512
		12,491,846	13,358,148
Revenue recognised that was included in the contract liability balance at the beginning of the year:			
Funds to construct Council controlled assets		7,529,654	13,847,285
Non-capital performance obligations (including deposits received in advance)		3,401,507	385,782
		10,931,160	14,233,067

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 year.

13 Leases

Council as a lessee

Council has leases in place over buildings. Where Council assesses that an agreement contains a lease, a right-of-use asset and lease liability is recognised on inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Exceptions to lease accounting:

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

Terms and conditions of leases:

Buildings

Council leases two buildings which are used for offices and accommodation. The leases are for periods of two and four years and include details of any renewal options if applicable, and contain extensions and termination options.

Notes to the financial statements For the year ended 30 June 2023

13 Leases (continued)

Right of use assets	Note	2023 \$	2022 \$
Balance at 1 July		1,800,817	698,349
Additions to right of use assets		-	1,760,207
Re-measurement of lease liability		-	42,253
Derecognition of right of use assets		-	(41,189)
Amortisation charge		(619,836)	(658,803)
Closing balance		1,180,981	1,800,817
Lease liabilities			
Balance at 1 July		1,859,743	710,774
Additions to lease liabilities		-	1,760,207
Re-measurement of lease liability		-	42,253
Derecognition of lease liabilities		-	(42,194)
Lease payments		(652,500)	(642,095)
Interest expense		30,469	30,798
Closing balance		1,237,712	1,859,743
Current			
Lease liability		616,466	621,912
		616,466	621,912
Non-current			
Lease liability		621,246	1,237,832
		621,246	1,237,832
Total lease liabilities		1,237,712	1,859,744

The table below shows the maturity analysis of the lease liabilities based on contractual cashflows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

2023	< 1 year	1-5 years	> 5 years	Total	Total per statement of financial position
	\$	\$	\$	\$	\$
Buildings	616,466	627,800	-	1,244,267	1,237,712
2022	< 1 year	1-5 years	> 5 years	Total	Total per statement of financial position
	\$	\$	\$	\$	\$
Buildings	652,500	1,247,435	-	1,899,935	1,859,743

Notes to the financial statements For the year ended 30 June 2023

13 Leases (continued)

Amounts included in the statement of comprehensive income related to leases

Note	2023 \$	2022 \$
Interest on lease liabilities	30,469	30,798
Gain on derecognition of leases	-	-
Amortisation of right of use assets	619,836	658,803
Expenses relating to short-term leases	26,998	46,555
	<u>677,303</u>	<u>736,157</u>
Total cash outflows for leases	<u>679,498</u>	<u>688,650</u>

Leases at significantly below market value - Concessionary/peppercorn leases

Council has a number of leases at significantly below market value for land.

The leases are on 99 year arrangements and require the payment of \$1 per annum. The use of the right of use asset is restricted by the lessors to specified community uses which Council must provide.

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

Council as a lessor

Council has leased the following dwellings and vacant sites as lessor to the Queensland Government for 40 years:

- 51 dwellings located on Moa Island (Kubin)
- 6 dwellings and 3 vacant site on Saibai Island
- 6 dwellings and 4 vacant sites on Boigu Island
- 21 vacant sites on Kirirri Island
- 25 vacant sites on Moa Island (St Pauls)
- 6 vacant sites on Iama Island
- 2 vacant sites on Ugar Island
- 5 vacant sites on Poruma Island
- 10 vacant sites on Masig Island
- 8 vacant sites on Warraber Island
- 7 vacant sites on Erub Island
- 7 vacant sites on Mabuia Island
- 3 vacant sites on Dauan Island

The total lease payment per dwelling in the current year ranged between \$2,198 and \$2,414 (\$2,074 to \$2,277 for 2021/22). These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups). As the gross lease payments are insufficient to cover the fair value (current replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are recognised at the present value of the expected future lease payments receivable (fair value). Gains or losses on revaluation of finance lease assets are recognised as other income annually.

The Queensland Government has the right to surrender any part of the lease at any time by giving Council three months' written notice. Per the lease agreement any improvements to the property transfer to Council when the lease terminates. No leases were surrendered between 1 July 2022 and 30 June 2023 (2021/22, nil).

Current

Lease receivable	534,849	399,599
	<u>534,849</u>	<u>399,599</u>

Non-current

Lease receivable	11,233,247	10,525,433
	<u>11,233,247</u>	<u>10,525,433</u>

Notes to the financial statements For the year ended 30 June 2023

13 Leases (continued)

Note	2023 \$	2022 \$
A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:		
Gross minimum lease payments receivable:		
Not later than one year	534,849	399,599
Later than one year but not later than five years	1,935,771	1,598,397
Later than five years	13,361,458	11,409,578
	<u>15,832,077</u>	<u>13,407,574</u>
Add: Estimated contingent rent	8,212,629	7,247,858
Less: Present value adjustment	(12,276,611)	(9,730,400)
Fair value of lease payments	<u>11,768,095</u>	<u>10,925,032</u>

The fair value of lease payments is receivable as follows:

Not later than one year	534,849	399,599
Later than one year but not later than five years	1,842,287	1,547,307
Later than five years	9,390,961	8,978,126
	<u>11,768,095</u>	<u>10,925,032</u>

Movements in finance leases were as follows:

Opening balance	10,925,032	13,520,246
Less: Lease receipts	(399,599)	(376,956)
Add/less: Gain/(loss) on revaluation	1,242,662	(2,218,258)
Closing balance	<u>11,768,095</u>	<u>10,925,032</u>

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% (2.5%: 2021/22) and a discount rate of 4.56% (3.85%: 2021/22).

Notice was received 30 June 2023 of increased index rate for lease rent (\$1,045.26) and rates equivalent (\$2,613.14), back dated to 1 July 2022. The increased rates have resulted in a gain on revaluation.

14 Payables

Trade creditors are recognised as a liability at the time the amount owed can be measured reliably and when it is probable the amount will have to be paid, when the goods are received or the service is performed. Amounts are unsecured and normally settled within 30 days.

	2023 \$	2022 \$
Current		
Creditors	1,491,923	2,060,156
Accrued wages and salaries	1,181,542	831,394
Refundable bonds	2,000	2,000
Accrued expenses	4,956,448	4,628,212
Retention	119,904	561,340
Revenue in advance	15,300	207,022
	<u>7,767,117</u>	<u>8,290,124</u>

Notes to the financial statements For the year ended 30 June 2023

15 Provisions

Annual leave

Annual leave represents the amount which Council has a present obligation to pay resulting from employees' services provided up to balance date. The accrual is based on present value of remuneration rates that will be paid when the liability is expected to be settled and includes related on-costs.

As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the balance date, annual leave is classified as a current liability.

Long service leave

The provision for long service leave represents the present value of the estimated future cash outflows to be made by Council resulting from employees' services provided up to balance date. The accrual is based on present value of remuneration rates that will be paid when the liability is expected to be settled including related on-costs and adjusted for the probability of employees remaining in the Council's employment.

The long service leave provision has been discounted using the Commonwealth bond yield rates published on the Department of State Development, Infrastructure, Local Government and Planning website.

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

Landfill restoration and rehabilitation

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 provision represents the present value of the anticipated future costs associated with the closure and aftercare management of landfill sites.

The calculation of this provision requires assumptions such as 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.

In the prior year the sites were estimated to close in 2023/24 however management estimates that the 15 sites will close between 2026 and 2036. this has resulted in a current liability of nil.

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

	Current		Non-Current	
	2023	2022	2023	2022
	\$	\$	\$	\$
Current				
Annual leave	2,416,579	2,382,872	-	-
Long service leave	1,367,084	1,428,508	456,927	570,509
Provision for landfill restoration	-	4,888,560	7,687,102	3,218,166
	<u>3,783,663</u>	<u>8,699,940</u>	<u>8,144,029</u>	<u>3,788,675</u>

Details of movements in non-employee provisions:

	2023	2022
	\$	\$
Landfill restoration		
Balance at beginning of financial year	8,106,726	7,480,669
Increase due to unwinding of discount	207,941	21,346
Change due to reassessment in closure dates	(951,393)	-
Additional provisions	-	728,479
Increase/(decrease) due to change in discount rate and price	323,828	(123,768)
Balance at end of financial year	<u>7,687,102</u>	<u>8,106,726</u>

Notes to the financial statements For the year ended 30 June 2023

16 Commitments for expenditure

Contractual commitments

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

	2023	2022
	\$	\$
Consultancy	766,605	653,604
Other	1,267,488	1,163,663
Disaster recovery works (DRFA/REPA)	1,005,652	-
Contractors	1,493,468	1,609,685
Recoverable work contractors	6,217,605	7,724,799
Freight	396,025	188,039
Contract employees	9,710	133,231
	<u>11,156,553</u>	<u>11,473,021</u>

Capital Commitments

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

Capital assets		
Buildings	2,494,501	2,074,001
Water and wastewater	1,112,435	9,720,860
Seawalls	915,628	1,591,970
Other	1,117,743	1,008,100
	<u>5,640,307</u>	<u>14,394,931</u>

17 Contingent liabilities and assets

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

Contingent Liabilities

Local Government Mutual

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

As at 30 June 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there were insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$427,583.

Notes to the financial statements

For the year ended 30 June 2023

17 Contingent liabilities and assets (continued)

Native Title Compensation Liability

The *Native Title Act 1993* (Cth) requires "future acts", such as the construction of major and minor Council infrastructure, housing, signage and the granting of leases to proponents such as government and individuals, to be conducted using prescribed processes listing under it. In many cases, in order to be valid, a notice process or a registered Indigenous Land Use Agreement under the *Native Title Act 1993* (Cth) is required before conducting a future act. Prior to amalgamation of the Island Councils in 2008, infrastructure and leases were likely to have been progressed without complying with these requirements of the *Native Title Act 1993* (Cth). This infrastructure and leases are termed invalid future acts, for which compensation is payable by Council.

It is difficult to estimate the likely compensation payable because jurisprudence in this area has only recently started emerging. A native title compensation case was decided by the High Court of Australia on 13 March 2019 (Northern Territory v Griffiths [2019] HCA 7) that sets out legal principles for determining the quantum of native title compensation payable. That case provides some guidance in relation to a compensation formula. However, the principles in that case cannot be applied to Council's contingent liabilities without making allowances for the differing circumstances in the Torres Strait context. For example, the High Court case involved extinguishment of non-exclusive native title rights, whereas invalid future acts in Torres Strait may not involve extinguishment and are likely to concern exclusive native title rights rather than non-exclusive native title rights. Further, the economic loss component of native title compensation is to be calculated with reference to the freehold value of the land affected, and in Council's local government area there are no land valuations at present.

At this point there are no applications for compensation claims against Council. Numerous compensation claims for alleged invalid future acts are likely to be made in coming years. Council is making deputations to the State of Queensland about the assistance that Council will require in the future to address these claims, should Council's insurance cover be inadequate.

Land Holding Act Lease

Under the *Aboriginal and Torres Strait Islander Land Holding Act 1985* (repealed and replaced with the *Aboriginal and Torres Strait Islander Land Holding Act 2013*), Island Councils across Torres Strait received 354 applications for perpetual leases of land held in trust by those Island Councils. Of the 354 lease applications received by the Island Councils, 116 applications were invalid due to incomplete information or procedural non-compliance. For the remaining 238 applications, the applicant has a legal right to a perpetual lease for the land stated in the application. Due to law reform in 1991, it is no longer possible to apply for a *Land Holding Act* lease. When the Island Councils amalgamated in 2008, TSIRC assumed trustee legal interests in the land subject to Land Holding Act leases and lease entitlements.

The perpetual leases were not all granted in the 1980s with only 61 being granted by 2013. For the 61 leases originally granted, in some cases only the land was leased while the house on the land remained a Council social housing asset. Council and the State are working together to transfer ownership of remaining 22 social houses to the respective Land holding Act leaseholders for \$1 each. When the ownership of any of these houses is transferred, the asset will be removed from Council's asset register and social housing register. The fair value as at 30 June 2023 relating to the potential divestment of these 22 social houses currently under 'land only' leases totals \$7,736,576 (2021/22: \$7,974,294). However, at this time, it is uncertain whether all of these 22 houses will be divested because a lease entitlement may be surrendered or partially surrendered with the result that the house remains a Council asset.

Council and the State are working together to grant all remaining valid lease entitlements either to the original applicant or to the applicant's beneficiaries. Where there is a valid lease entitlement, the lease can be granted without the consent of the native title party because the lease entitlement is a legal right that pre-existed the recognition of native title rights in Australia. This was confirmed by the Supreme Court of Queensland in February 2018. Between then and 30 June 2022, 134 LHA leases have been registered in Torres Strait communities and 16 lease entitlements have been surrendered, with 27 valid lease entitlements remaining to be resolved.

Notes to the financial statements

For the year ended 30 June 2023

17 Contingent liabilities (continued)

Land Holding Act Lease (continued)

The purpose of the lease under the Land Holding Act was to provide home ownership. If each of the outstanding 27 lease entitlements becomes a registered lease, Council will divest the social housing asset (if applicable) to the perpetual leaseholder for \$1.00. The fair value as at 30 June 2023 for social housing assets relating to the outstanding 27 lease entitlements totals \$9,275,291 (2021/22: \$15,838,917). However, at this time, it is uncertain whether all of the outstanding 27 lease entitlements will be granted and all of the associated social housing assets divested (a lease entitlement may be surrendered or partially surrendered with the result that the house remains a Council asset). On registration of any of the leases, the asset will be removed from Council's asset register and social housing register.

Contractual Dispute

Proceedings have been brought against Council pursuant to an alleged agreement to subsidise a service. Council is defending the proceedings and counterclaiming for monies owed by the claimant.

Contingent assets

Fees and Charges Revenue

Council initiated legal proceedings against a supplier in a prior period. At 30 June 2023 the case is ongoing. It is too early to determine if there will be financial outcome from the proceedings.

18 Superannuation

Council contributes to LGIASuper previously known as the Local Government Superannuation Scheme (Qld) (the Scheme). LGIASuper is a Multi-employer Plan as defined in Australian Accounting Standard AASB 119 *Employee Benefits*. The Scheme has a number of elements including defined benefit funds and an accumulation benefit fund. Council does not have any employees who are members of the defined benefits funds and so is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulation benefits fund.

	Note	2023 \$	2022 \$
Superannuation contributions made to the LGIA Super Accumulation Benefits Fund		2,164,508	2,154,914
Other superannuation contributions for employees		387,097	392,409
Total superannuation contributions paid by Council for employees:	6	<u>2,551,605</u>	<u>2,547,323</u>

Notes to the financial statements For the year ended 30 June 2023

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

	2023 \$	2022 \$
Net result	(43,906,720)	(23,481,234)
Non-cash items:		
Depreciation and amortisation	54,080,113	47,529,464
Asset contributions in capital income	(347,824)	-
(Gain)/Loss on revaluation of finance lease	(1,242,662)	2,218,258
(Gain) on derecognition of finance lease	-	(1,005)
Unwinding discount on provisions	-	21,346
	52,489,626	49,768,063
Investing and development activities:		
Loss on disposal of non-current assets	15,802,894	9,875,493
Capital grants and contributions	(27,001,384)	(34,522,666)
	(11,198,490)	(24,647,173)
Financing activities:		
Interest expense on finance leases	29,972	30,598
	29,972	30,598
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	2,743,018	2,134,089
(Increase)/decrease in inventory	(88,808)	(65,104)
(Increase)/decrease in contract assets	110,751	(546,462)
Increase/(decrease) in payables	286,866	(3,381,167)
Increase/(decrease) in other provisions	(560,924)	767,416
Increase/(decrease) in contract liabilities	726,222	1,804,678
	3,217,125	713,451
Net cash inflow from operating activities	631,514	2,383,705

20 Reconciliation of liabilities arising from financing activities

2023	As at 30 June 2022	Cash flows	Non-cash changes	As at 30 June 2023
Lease liability	1,859,743	(652,500)	30,469	1,237,712
	1,859,743	(652,500)	30,469	1,237,712
2022	As at 30 June 2021	Cash flows	Non-cash changes	As at 30 June 2022
Loans	36,210	(36,210)	-	-
Lease liability	710,774	(642,095)	1,791,064	1,859,743
	746,984	(678,305)	1,791,064	1,859,743

Notes to the financial statements For the year ended 30 June 2023

21 Events after the reporting period

There were no material events after the balance date that require adjustment or disclosure.

22 Financial instruments and financial risk management

Financial risk management

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies. Council's management approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

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

The Council's audit committee oversees how management monitors compliance with the Council's financial risk management policies and procedures, and reviews the adequacy of the framework in relation to the risks faced by the Council. The Council audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee. During the year, Council did not have a full audit committee.

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

Credit risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

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

No collateral is held as security relating to the financial assets held by Torres Strait Island Regional Council.

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

Notes to the financial statements
For the year ended 30 June 2023

Notes to the financial statements
For the year ended 30 June 2023

22 Financial instruments and financial risk management (continued)

Liquidity risk

Exposure to liquidity risk

Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC and other financial institutions.

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

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

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2023					
Payables	7,767,117	-	-	7,767,117	7,767,117
	7,767,117	-	-	7,767,117	7,767,117
2022					
Payables	8,290,124	-	-	8,290,124	8,290,124
	8,290,124	-	-	8,290,124	8,290,124

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

Market risk

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

Interest rate risk

Council is exposed to interest rate risk through investments and borrowings with QTC and other financial institutions. Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Based on the carrying value of Council's financial instruments at balance date, any fluctuation in interest rates would not have a material impact on the financial position or performance of Council.

Fair value

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

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	FV hierarchy	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Current year fair value assessment
Buildings (Communities)	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and supplemented by published cost guides including the Rawlinsons Construction Cost Guide and Cordell Cost Guide. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Structure, Site Improvements, Roof, and Fixtures and Fittings Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$45,053,399
Buildings (Corporate) 2023: \$2,038,316 2022: \$1,910,265	Market approach	Level 2	30/06/2020	Jones Lang Lasalle	Comparable transactions of industrial properties within the Cairns market, adjusted for differences in key attributes such as size of improvements, functionality and condition.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$265,867
Buildings (Corporate) 2023: \$57,724,048 2022: \$53,765,396	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publication. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$7,474,439
Recreational facilities	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed from building projects completed in the Torres Strait and benchmarked against cost estimate publications. Allowances are made for the remote locality of the assets. Accumulated depreciation Componentisation - Substructure, superstructure, roof, internal fabric, internal service, external services, site improvements, and furniture and fittings. Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 15% index, which when applied increased fair value by \$1,717,007
Transport network	Current replacement cost	Level 3	30/06/2020	Jones Lang Lasalle	Current replacement cost Unit rates developed based on in-house project costs, sub-contractor and head contractor project costs and benchmarked against cost estimate publications. Locality adjustments are also applied. Accumulated depreciation Segmentation - high level, between intersections Componentisation - formation, pavement, seal and kerb and channel Total useful life estimates, condition assessments, remaining useful life estimates.	Desktop valuation performed as at 30 June 2023 resulted in a 8.5% index, which when applied increased fair value by \$14,855,860

Notes to the financial statements For the year ended 30 June 2023

23 Transactions with related parties (continued)

(b) Transactions with other related parties (continued)

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

Accommodation	10,800	10,800
	<u>10,800</u>	<u>10,800</u>

Included in the above is \$10,800 of accommodation charges relating to the usage of a house on Masig from Councillor Hilda Mosby. All purchases were at arm's length, on normal terms and conditions and were in the normal course of Council's operations.

(iii) Grants and donations totalling \$15,000 (2021/22: \$1,998) were made during the reporting period to related parties of KMPs as community members under Council's Grants and Donations Procedure.

(iv) The fees and charges charged to entities controlled by KMPs was nil (2021/22: nil).

(c) Commitments to/from related parties

Council does not have any commitments for the provision of goods and services for related party entities.

(d) Loans and guarantees to/from related parties

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

(e) Outstanding balances

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

Receivables	Current \$	Over 30 Days \$	Over 60 Days \$	Over 90 Days \$	Total \$
2023					
Rates and charges	4,844	-	-	122,697	127,541
Social housing	(335)	21	1,138	163,597	164,422
Other fees and charges	726	50	50	4,688	5,514
Total	5,235	71	1,188	290,982	297,477
2022					
Rates and charges	2,797	-	-	108,515	111,312
Social housing	1,335	1,365	1,608	186,133	190,440
Other fees and charges	3,499	-	-	967	4,465
Total	7,631	1,365	1,608	295,615	306,217

\$221,584 has been recognised in current and prior years for the allowance for bad or doubtful debts owed by related parties.

Notes to the financial statements For the year ended 30 June 2023

23 Transactions with related parties (continued)

(e) Outstanding balances (continued)

The table below details related party outstanding balances at the end of the reporting period which are over 90 days:

KMP	Relationship	Related Party	Nature of transactions	Over 90 Days \$
2023				
Laurie Nona	Manager	Badu Art Centre	Rates and charges	112,244
Torenzo Elisala	Father	Tenny Elisala	Social housing	38,220
Jimmy Gela	Councillor	Jimmy Gela	Social housing	19,655
Rocky Stephen	Director	Kos & Abob Fisheries (TSI)	Rates and charges	4,180
Getano Lui (Jnr)	Councillor	Getano Lui (Jnr)	Social housing	73,033
Rocky Stephen	Councillor	Rocky Stephen	Social housing	1,358
Dimas Toby	Spouse	Telita Banu	Social housing	1,197
Dimas Toby	Councillor	Dimas Toby	Social housing	1,063
Lama Trinkoon	Spouse	Ivy Trinkoon	Social housing	27,879
Hilda Mosby	Councillor	Hilda Mosby	Rates and charges	5,943
Kabay Tamu	Councillor	Kabay Tamu	Councillor vehicle hire	4,100
Amounts less than \$1,000				2,111
				<u>290,982</u>
2022				
KMP	Relationship	Related Party	Nature of transactions	Over 90 Days \$
Laurie Nona	Manager	Badu Art Centre	Rates and charges	98,378
Torenzo Elisala	Father	Tenny Elisala	Social housing	32,226
Jimmy Gela	Councillor	Jimmy Gela	Social housing	22,955
Adeah Kabai	Mother	Joyce Kabai	Social housing	25,603
Rocky Stephen	Director	Kos & Abob Fisheries (TSI)	Rates and charges	10,137
Getano Lui (Jnr)	Councillor	Getano Lui (Jnr)	Social housing	64,933
Francis Pearson	Defacto	Alice Pearson	Social housing	7,820
Rocky Stephen	Councillor	Rocky Stephen	Social housing	1,322
Dimas Toby	Spouse	Telita Banu	Social housing	1,922
Dimas Toby	Councillor	Dimas Toby	Social housing	1,063
Lama Trinkoon	Spouse	Ivy Trinkoon	Social housing	27,879
Amounts less than \$1,000				1,377
				<u>295,615</u>

Note to financial statements For the year ended 30 June 2022

23 Transactions with related parties (continued)

(f) Debt balances written off during the period as statute barred debt

The below debts were written off during the period as statute barred debt, being debt older than 6 years of age and pursuant to the *Limitation of Actions Act 1974* (Qld) and cannot be legally enforced in a Court of competent jurisdiction.

Council first attempted to write off statute-barred debts in 2015 however a quorum could not be established due to a number of Councillors declaring a material personal interest or conflict of interest and excluding themselves from voting. Following the March 2016 local government election, Council tabled the write off again however was still unable to reach a quorum.

In August 2016, Council presented two separate write off resolutions for Council's consideration, one addressing commercial debts and the other addressing housing debt. Again a quorum could not be established for consideration of either resolution.

On 5 October 2016, Council engaged King & Company Solicitors to address the question of how Council may act to write off statute barred debt while ensuring statutory compliance. King & Company provided several options to Council to address the issue. The option adopted by Council was to delegate the write off power to the CEO. The issue of material personal interest or conflict of interest does not arise in respect of a Council decision to delegate the matter to the CEO for decision, provided Council merely delegates the CEO power to make the decision and does not in any way direct the CEO to make any particular decision about the matter.

The resolution was made at the October 2016 Ordinary Council Meeting adopting the revised Fiscal Governance Policy granting the CEO delegation to write off statute barred debt.

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

Most of the entities and people that are related parties of council live and operate within the Torres Strait Island Region. Therefore, on a regular basis ordinary citizen transactions occur between council and its related parties. Some examples include:

- Residential rental charges
- Utility and other fees and charges
- Sales of gas, fuel and power cards
- Hire of council buildings and equipment
- Accommodation hire


Management Certificate For the year ended 30 June 2022

Management Certificate For the year ended 30 June 2023

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:

- 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
- the general purpose financial statements, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Phillemon Mosby

Date: 23 / 10 / 2023



Chief Executive Officer
James William

Date: 23 / 10 / 2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Torres Strait Island Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Torres Strait Island Regional Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, 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.

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* (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

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Torres Strait Island Regional Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 financial report, 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 forming 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.

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Prescribed requirements scope

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



Sri Narasimhan
as delegate of the Auditor-General

24 October 2023

Queensland Audit Office
Brisbane

Current year Financial Sustainability Statement For the year ended 30 June 2023

Measures of Financial Sustainability

	How the measure is calculated	Target	30 June 2023 Result
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	-84%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	greater than 90%	33%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	not greater than 60%	-22%

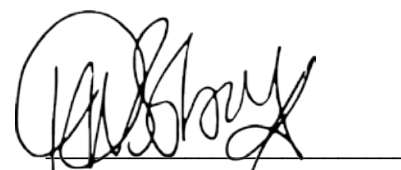
Note 1 - Basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.

Certificate of Accuracy For the year ended 30 June 2023

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

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



Mayor
Phillemon Mosby

Date: 23 / 10 / 2023



Chief Executive Officer
James William

Date: 23 / 10 / 2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Torres Strait Island Regional Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Torres Strait Island Regional Council for the year ended 30 June 2023, 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 Torres Strait Island Regional Council for the year ended 30 June 2023 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* (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 2013 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

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Torres Strait Island Regional Council's annual report for the year ended 30 June 2023 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

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 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 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 forming 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.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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



Sri Narasimhan
as delegate of the Auditor-General

24 October 2023

Queensland Audit Office
Brisbane

Unaudited Long-Term Financial Sustainability Statement For the year ended 30 June 2023

Measures of Financial Sustainability

	Measure	Target	Actuals at 30 June 2023	Projected for the years ending									
				30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2032
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	-84%	-89%	-90%	-81%	-74%	-68%	-61%	-55%	-50%	-45%	-45%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	33%	6%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-22%	0%	7%	11%	15%	18%	21%	23%	25%	26%	26%


Council's 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 sound financial position whilst also being able to meet the community's current and future needs.

The above ratios have been calculated using Council's most recently adopted original budget. Council bases its asset sustainability ratio on confirmed renewal program funding. Council's forecasting ability has a dependency on donor program lifecycles, traditionally occurring in four to five year intervals.

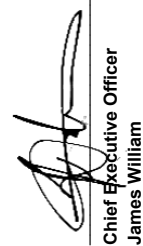
Certificate of Accuracy For the long-term financial sustainability statement prepared as at 30 June 2023

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation). In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Mayor
Philimon Mosby

Date: 23 / 10 / 2023



Chief Executive Officer
James William

Date: 23 / 10 / 2023

WORK BLOG COUNSEL

Appendices



Catching fish at low tide in traditional fish traps.

APPENDIX A GLOSSARY OF ACRONYMS

ACRONYM	DESCRIPTION
CEO	Chief Executive Officer
DOGIT	Deed of Grant in Trust
HSR	Health and Safety Representative
IKC	Indigenous Knowledge Centres
LGMS	Local Government Mutual Services
RAP	Reconciliation Action Plan
SARG	Strategic Advisory Reference Group
TAFE	Technical and Further Education
TAP	Transition Action Plan
NPARIH	National Partnership Agreement on Remote Indigenous Housing
TCHHS	Torres and Cape Hospital and Health Service
TSIRC	Torres Strait Island Regional Council
TSRA	Torres Strait Regional Authority
WHS	Work Health and Safety

APPENDIX B FINANCIAL GLOSSARY

FINANCIAL TERM	EXPLANATION
Statement of comprehensive income	Shows how Council performed during the year. The statement displays Council's revenue and expenses, and the associated profit or loss amount. This profit or loss amount is known as the net result.
Statement of financial position	Shows Council's assets (what we own), liabilities (what we owe), and community equity (our net worth). Community equity is calculated by subtracting the total liabilities from the total assets. Assets that exceed liabilities indicates a good financial position.
Statement of changes in equity	Presents a summary of transfers to and from community equity accounts, including retained earnings and asset revaluation surplus
Statement of cash flows	Reports how revenue is received, and expenses paid, effect Council's cash balances.
Notes to the Financial Statements	Provide a detailed breakdown of all significant items in the Financial Statements and what these items represent.
Long-term measures of financial sustainability	Presents three sustainability indicators that have been set by the Department of Local Government, Racing, and Multi-cultural Affairs. These indicators monitor the long-term sustainability of Councils across Queensland.

These terms are found in the Performance summary pg 15-24 and financial statements pg 127-176

APENDIX e

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APPENDIX D

Legislative compliance index

The Torres Strait Island Regional Council Annual Report is produced in accordance with the requirements set out in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

REQUIREMENT	LEGISLATIVE REFERENCE	PAGE REFERENCE
The annual report must:		
contain a list of all the beneficial enterprises that the local government conducted during the financial year	<i>Local Government Act 2009</i> s41	109
contain a list of all the business activities that the local government conducted during the financial year	<i>Local Government Act 2009</i> s45	109
identify the business activities that are significant business activities	<i>Local Government Act 2009</i> s45	109
state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied	<i>Local Government Act 2009</i> s45	N/A
state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities	<i>Local Government Act 2009</i> s45	N/A
The annual report must state:		
the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government	<i>Local Government Act 2009</i> s201	109
the number of employees in senior management who are being paid each band of remuneration	<i>Local Government Act 2009</i> s201	109
The annual report must contain:		
the general-purpose financial statement for the financial year, audited by the auditor-general	<i>Local Government Regulation 2012</i> s183	124-165
the current-year financial sustainability statement for the financial year, audited by the auditor-general	<i>Local Government Regulation 2012</i> s183	169
the long-term financial sustainability statement for the financial year	<i>Local Government Regulation 2012</i> s183	173
the auditor-general's audit reports about the general-purpose financial statement and the current year financial sustainability statement	<i>Local Government Regulation 2012</i> s183	"166-168 170-172"

REQUIREMENT	LEGISLATIVE REFERENCE	PAGE REFERENCE
the community financial report for the financial year	<i>Local Government Regulation 2012</i> s184	18-25
a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy)	<i>Local Government Regulation 2012</i> s185	64
a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense)	<i>Local Government Regulation 2012</i> s185	64
In relation to councillors, the annual report must contain:		
the total remuneration, including superannuation contributions, paid to each councillor during the financial year	<i>Local Government Regulation 2012</i> s186	59 - 60
the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy	<i>Local Government Regulation 2012</i> s186	59 -60
the number of local government meetings that each councillor attended during the financial year	<i>Local Government Regulation</i> s186	45 - 51
the total number of the following during the financial year:		
• orders made under section 150I(2) of the LGA	<i>Local Government Regulation 2012</i> s186	61
• orders made under section 150AH(1) of the LGA	<i>Local Government Regulation 2012</i> s186	61
• decisions, orders and recommendations made under section 150AR(1) of the LGA	<i>Local Government Regulation 2012</i> s186	46
each of the following during the financial year:		
• the name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150 AR(1) of the LGA was made during the financial year	Local Government Regulation 2012 s186	62
• a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors during the financial year	Local Government Regulation 2012 s186	62
• a summary of the decision, order or recommendation made for each councillor during the financial year	Local Government Regulation 2012 s18+6	62

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Legislative compliance index

REQUIREMENT	LEGISLATIVE REFERENCE	PAGE REFERENCE
complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government	<i>Local Government Regulation 2012</i> s186 (1) (f)(i) –(iv)	62
matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	<i>Local Government Regulation 2012</i> s186 (1) (f)(i) –(iv)	63
notices given under section 150R(2) of the LGA	<i>Local Government Regulation 2012</i> s186 (1) (f)(i) –(iv)	63
notices given under section 150S(2)(a) of the LGA	<i>Local Government Regulation 2012</i> s186 (1) (f)(i) –(iv)	63
decisions made under section 150W(1)(a), (b) and (e) of the LGA	<i>Local Government Regulation 2012</i> s186 (1)(f)(v) and s353	63
referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA	<i>Local Government Regulation 2012</i> s186 (1)(f)(vi)–(vii)	63
occasions information was given under section 150AF(4)(a) of the LGA	<i>Local Government Regulation 2012</i> s186 (1)(f)(vi)–(vii)	63
occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor	<i>Local Government Regulation 2012</i> s186 (1)(f)(vi)–(vii)	63
applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct	<i>Local Government Regulation 2012</i> s186(1)(f)(ix) and s353	63
In relation to administrative action complaints the annual report for a financial year must contain:		
a statement about the local government's commitment to dealing fairly with administrative action complaints	<i>Local Government Regulation 2012</i> s187	63
a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process.	<i>Local Government Regulation 2012</i> s187	63
the number of the following during the financial year:		
• administrative action complaints made to the local government	<i>Local Government Regulation 2012</i> s187	63
• administrative action complaints resolved by the local government under the complaints management process	<i>Local Government Regulation 2012</i> s187	112

REQUIREMENT	LEGISLATIVE REFERENCE	PAGE REFERENCE
• administrative action complaints not resolved by the local government under the complaints management process; and	<i>Local Government Regulation 2012</i> s187	112
the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year.	<i>Local Government Regulation 2012</i> s187	113
The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:		
for a councillor - the name of the councillor	<i>Local Government Regulation 2012</i> s188	109
for a local government employee - the name of, and position held by, the local government employee	<i>Local Government Regulation 2012</i> s188	109
the destination of the overseas travel	<i>Local Government Regulation 2012</i> s188	109
the purpose of the overseas travel	<i>Local Government Regulation 2012</i> s188	109
the cost of the overseas travel	<i>Local Government Regulation 2012</i> s188	109
The annual report for a financial year must contain a summary of:		
the local government's expenditure for the financial year on grants to community organisations	<i>Local Government Regulation 2012</i> s189	71-85
expenditure from each councillor's discretionary fund, including:	<i>Local Government Regulation 2012</i> s189	71-85
• the name of each community organisation to which an amount was allocated from the fund; and	<i>Local Government Regulation 2012</i> s189	71-85
• the amount and purpose of the allocation.	<i>Local Government Regulation 2012</i> s189	71-85
The annual report for a financial year must also contain the following information:		
the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan	<i>Local Government Regulation 2012</i> s190	7

APPENDIX D

Legislative compliance index

REQUIREMENT	LEGISLATIVE REFERENCE	PAGE REFERENCE
particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year	<i>Local Government Regulation 2012</i> s190	88-105
an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year:		N/A
<ul style="list-style-type: none"> information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan 	<i>Local Government Regulation 2012</i> s190	N/A
<ul style="list-style-type: none"> particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects. 	<i>Local Government Regulation 2012</i> s190	N/A
<ul style="list-style-type: none"> particulars of any directions the local government gave the unit 	<i>Local Government Regulation 2012</i> s190	N/A
details of any action taken for, and expenditure on, a service, facility or activity supplied by another local government under an agreement for conducting a joint government activity	<i>Local Government Regulation 2012</i> s190	N/A
details of any action taken for, and expenditure on, a service, facility or activity for which the local government levied special rates or charges for the financial year	<i>Local Government Regulation 2012</i> s190	N/A
The annual report for a financial year must contain a summary of:		
the number of invitations to change tenders under section 228(7) of the LGR during the financial year	<i>Local Government Regulation 2012</i> s190	108

REQUIREMENT	LEGISLATIVE REFERENCE	PAGE REFERENCE
a list of the registers kept by the local government	<i>Local Government Regulation 2012</i> s190	108
a summary of all concessions for rates and charges granted by the local government	<i>Local Government Regulation 2012</i> s190	108
the report on the internal audit for the financial year	<i>Local Government Regulation 2012</i> s190	65
a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints	<i>Local Government Regulation 2012</i> s190	109
the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR	<i>Local Government Regulation 2012</i> s190	109





Torres Strait Island
REGIONAL COUNCIL

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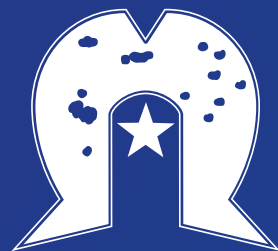
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