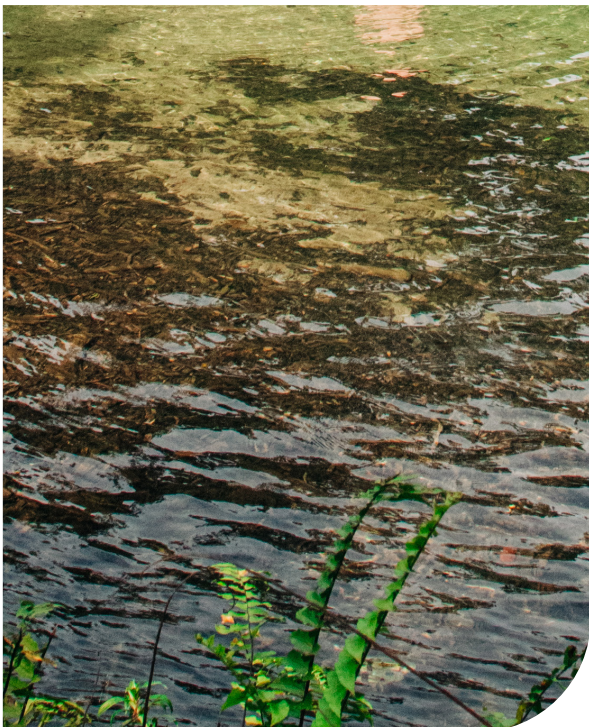


2024-2025

Annual Report





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Year in review





Message from the Mayor

The past year has been another defining chapter in the story of Cairns; one marked by significant achievements, frank challenges and the collective determination of our community to move forward together.

As Mayor my focus has remained on ensuring that the priorities for Cairns are not only heard at the state and federal level but are acted upon accordingly. A landmark outcome of this advocacy was the \$390 million secured for the Cairns Water Security – Stage 1 Project, the single largest infrastructure investment in our city’s history. This project will safeguard our water supply for decades to come and is a cornerstone in preparing Cairns for growth, climate resilience and future prosperity.

Council also delivered a \$257 million capital works program in 2024/25; strengthening liveability, creating jobs and improving daily life through upgrades to essential water and wastewater networks, better transport links, new parks and community facilities. We know the task ahead remains substantial, particularly in addressing housing supply, easing cost-of-living pressures and accessing the infrastructure needed to unlock our Southern Growth Corridor.

Community engagement has been central to our direction. The Our Cairns 2024 survey was the largest consultation in our city’s history with more than 11,500 responses, which included more than 1,000 young people making sure their voices were heard. The insights gained have shaped our new Corporate Plan thus ensuring that the voice of our residents directly informs the policies, strategies and priorities that guide Council over the next five years. Transparency and accountability remain the guiding principles on how we deliver this plan.

Beyond infrastructure Council invested more than \$4 million in grants and sponsorships this year; to support the organisations, volunteers and events that bring people together, celebrate culture and strengthen the social fabric of our city. We also continued to champion the growth of women’s sport, advocating for high-performance facilities at West Barlow Park that will inspire the next generation and leave a lasting Olympic legacy for Cairns.

Looking ahead, we are preparing for Cairns’ 150th anniversary in 2026 – a milestone that offers not just the chance to celebrate our history but to position our city for its future. Unlocking housing through the Southern Growth Corridor, advancing trunk infrastructure and continuing to advocate for investment in generational projects will be critical in ensuring Cairns is not only thriving today but future-ready.

The achievements in this report reflect the combined efforts of Councillors, our CEO and staff, community organisations, businesses and volunteers. To each, I extend my sincere gratitude.

Our “Cairns-ness” – that spirit of resilience, creativity and connection – continues to guide and inspire us. It has been an honour to represent you this past year and I look forward to building together a city that is strong, connected and ready for tomorrow.

A handwritten signature in black ink that reads "Amy Eden". The signature is fluid and cursive, with a large initial 'A'.

Cairns Mayor
Amy Eden



Message from the CEO

During the 2024/25 financial year, Council has upheld its commitment to deliver the services and infrastructure required to continue, maintain and improve liveability in our region.

It's been a period of transformation as we respond to the needs of a growing population in a high cost environment, while delivering our largest ever infrastructure project.

Council has delivered \$257 million in capital works that strengthens the foundations of Cairns' future. At the centre of this program is the commencement of the Cairns Water Security Stage 1 project, backed by \$390 million in State and Federal funding.

It's a once-in-a-generation initiative that will help safeguard the reliability of the city's drinking water supply and meet increasing demand as the population grows.

We are responsible for the management of \$5.4 billion in community infrastructure and assets to support 178,104 residents. This includes caretaking for more than 600 parks and natural areas, over 220 playgrounds, 54 dog off-leash areas, 27 outdoor fitness stations, and dozens of skate parks and courts.

We maintain almost 600 kilometres of footpaths, more than 1,345 kilometres of roads, 1,368 kilometres of sewage pipes, and 2,325 kilometres of water mains.

Major initiatives progressed in the 2024/25 year included:

- Endorsing the Customer Experience Strategy to improve how we engage with and respond to our community.
- Implementing the Digital Strategy to drive innovation, security and smarter service delivery.
- Completing the Our Cairns 2024 survey, capturing the community's voice, which has informed our Corporate Plan 2025-2030.
- Continuing recovery efforts following Tropical Cyclone Jasper flood events, and improving our ability to respond to future events.

Council has invested in our people, developing the skills, leadership and resilience to deliver for our community. Across the organisation, we have expanded professional development opportunities, strengthened safety and wellbeing initiatives, and advanced diversity and inclusion.

We remain focused on continuing to provide the essential services and infrastructure required today, while laying the foundations for economic growth, social wellbeing and environmental sustainability tomorrow.

I am confident in our Council's capabilities and applaud the collegiate approach between our Councillors, staff and community partners to enable a prosperous and vibrant future for our city.

Ken Goldthorp
Chief Executive Officer

Corporate Plan

Assessment of progress towards corporate plan

On 28 June 2021, Council adopted the Corporate Plan 2021-2026. This document provides strategic direction for all activities to be undertaken by Council over the five (5) financial years up to 30 June 2026. Each financial year, Council adopts an annual Operational Plan with operational plan activities outlining key services, projects and initiatives that link with the strategic goals outlined in the Corporate Plan.

The Operational Plan 2024-2025 has 27 key initiatives and actions to align and deliver the five strategic goals outlined in Council's Corporate Plan 2021-2026. Of the 27 initiatives, 85% have been completed and form part of the ongoing operational tasks of Council. Of the remaining 15%, these initiatives will continue to be addressed as part of our business-as-usual activities.

On 25 June 2025, Council adopted the Corporate Plan 2025-2030. This document provides strategic direction for all activities to be undertaken by Council over the five financial years, up to 30 June 2030.

The Chief Executive Officer's assessment of Council's progress in 2024-2025 towards implementing the Corporate Plan 2021-2026 and Operational Plan 2024-2025 is outlined on the following pages.



Our vision

Shaping a tropical future

Our values



Trust

Honouring the trust of our residents, each other and staff



Responsibility

Transparency and accountability to our community



Cairns-ness

Pride in who we are and where we live



Resilience

Adapting, enduring, growing stronger

Our focus



Robust economy

Supporting a diversified and growing economy



Natural assets

Promoting, protecting and enhancing our iconic natural environment now and for generations to come



Design for liveability

A place-based approach that celebrates our community



Community and culture

Fostering a vibrant, healthy and inclusive community



Focused council

Delivering for community through strong governance and informed decision making



Focus one

Robust economy

Supporting a diversified and resilient economy that backs business innovation, growth and jobs.

Key outcomes and progress

- Review the portfolio of economic development related Resource and Performance Agreements expiring on 30 June 2025 and consider/implement future funding arrangements if/as appropriate.

New Resource and Performance Agreements for 2025-2029 have been executed with Super Yacht Group Great Barrier Reef, Study Cairns, Tourism Tropical North Queensland, Babinda Taskforce and the Babinda Visitor Information Centre. The Economic Development team continue to work with Tropical Innovation Festival to finalise/execute their agreement.

- Update Cairns and Great Barrier Reef (GBR) Events Strategy in consultation with Tourism and Events Queensland and Tourism Tropical North Queensland.

2024-2025 saw the project kick off strongly with procurement of a specialist consultant, extensive stakeholder engagement, benchmarking and research, two project group workshops (April & June) and the development of the strategic vision and goals. The project completion is now scheduled for 2025-2026, to ensure strategic alignment with both the Queensland Government's new 20-year tourism strategy (Destination 2045 – released 2 June) and Tourism and Events Queensland's (TEQ's) Event Strategy (not yet released – expected December 2025).

- Work collaboratively with Tourism and Events Queensland to continue to implement/further develop an alliance approach to event funding, attraction and retention.

Continued engagement with TEQ on current and potential event opportunities for the region including meeting with Group Executive Major Events in the region in June. Following the release of a refreshed Queensland Destination Event Program (QDEP) program in June, TEQ will be working with Council representatives to develop a 'regional event plan' for the Cairns and Great Barrier Reef region.

- Implement an advocacy strategy aimed at securing matched federal investment of \$195M (Queensland Government has already committed \$195m) towards the capital cost of Council's Cairns Water Security Stage 1 Project (CWSS1).

Matched federal commitment of \$195 million announced in January 2025 and confirmed in the 2025-2026 federal budget. Total State and Federal funding towards the project now stands at \$390 million and is incorporated in a formal project funding agreement.

- Identify additional (in addition to CWSS1) advocacy priorities for upcoming State and Federal elections and develop and implement advocacy strategies for these priorities.

Advocacy priorities for the October 2024 State election were unanimously endorsed by Council in July 2024 and a number of commitments were secured. Engagement with the Queensland Government in relation to these priorities is ongoing. Advocacy priorities for the 2025 federal election were unanimously endorsed by Council on 26 February 2025 in the lead up to the 3 May 2025 election. Engagement with the Federal Government in relation to these priorities is ongoing.

- Further investigate the feasibility of improved trail networks at the Smithfield Mountain Bike Park.

Reports submitted to the Department of Sport, Racing and Olympic and Paralympic Games closed out Council obligations on 7 May 2025. Awaiting further engagement from the Department on Council's role in the future of the project.



Focus two Natural assets

Promoting, protecting and enhancing our iconic natural environment now and for generations to come.

Key outcomes and progress

- Progress through full detailed design and commence construction phase for Cairns Water Security Stage 1.
Construction commenced mid-2024. Detailed designs are on track with all packages progressing well.
- Develop Cairns Water Efficiency Strategy 2026-2035.
Council endorsement to develop the Cairns Water Efficiency Strategy 2026-2035 was achieved at the Ordinary meeting of 14 May 2025. Background studies to support the strategy development process are underway.
- Completion of business case for next step investment for Resource Recovery 2040.
Business case finalised.
- Development of Corporate Emissions Reduction Plan to meet Net Zero Emissions.
The development of the Corporate Emissions Reduction Plan is underway. A review of Cairns Climate Change Strategy 2030 will also be conducted to assess progress and ensure that emission reduction commitments align with Corporate Plan objectives.





Focus three

Design for liveability

Creating a safe, sustainable and connected place that supports a quality life.

Key outcomes and progress

- Continue to progress Towards 2050 Growth Strategy: Develop Growth Strategy in consultation with the community.

The draft Growth Strategy has been prepared and engagement completed. Strategy expected to be completed Quarter one and two of the 2025-2026 financial year.

- Develop Planning Scheme Scoping Study post the Towards 2050 Growth Strategy.

A major review of the planning scheme will follow the finalisation of the Growth Strategy. An application has been made to the Queensland Government's Scheme Supply Fund for new planning scheme work and amendments aimed at removing regulatory barriers and address other issues impacting the delivery of housing across the region.

- Develop an action plan for landscaping and garden service levels in public spaces.

Actual levels of service have been calibrated to match budget parameters, maintenance systems and seasonal weather factors. Ongoing engagement with Council is planned to identify performance against desired levels of service and areas for improvement.

- Establish natural asset service levels and deliverables for pest animal operations, revegetation and weed management.

Council's Biosecurity Plan and Mosquito Management Plan are ready for Council endorsement.



Focus four

Community and culture

Fostering a vibrant and healthy community where everyone feels they belong.

Key outcomes and progress

- Develop a Cairns Libraries Strategic Plan.

Strategy being developed in-house with specialist support. Scope has been presented at a Councillor Workshop.

- Develop an Aquatic Strategy to guide the provision and management of aquatic opportunities and natural areas.

Councillor workshop in August 2025 to finalise opportunities and look to endorsement of Strategy.

- Develop the Major Events Precinct Master Plan.

Federal Government funding application to Regional Precincts and Partnerships Program (RPPP) remains under consideration.

- Develop an action plan to position Cairns as the preeminent destination for women's sport.

Draft action plan complete and will be presented for Council consideration in the next quarter.



Focus five **Focused Council**

Being a leader in local government.

Key outcomes and progress

- **Provide oversight/coordination of implementation of the Recovery Action Plan for TC Jasper.**

All actions and tasks in the Tropical Cyclone Jasper Recovery Plan are either complete or well underway. There are no items currently delayed or at risk and the overall recovery effort remains on track. A comprehensive status update was presented at the July 2025 Ordinary Meeting.
- **Progress implementation of the Asset Management Improvement Plan.**

Due to resourcing constraints and higher-risk activities, core progress has been limited on this item this period. A commitment to review and commence implementation of the Asset Management improvement Journey will be in Quarter one 2026. Quarter two 2025 will be focused on developing a revised improvement plan and create Asset Management governance, engagement of key stakeholder to prioritise and guide working groups.
- **Progress implementation of the Cyber Security Resiliency Program (CSRP).**

The Program is progressing well with Delivery Project 1 complete and Delivery Project 2 well advanced. This project continues to advance Council's cybersecurity rectification roadmap, aligning with the highest cybersecurity priorities.
- **Development of a Digital Strategy.**

Cairns Regional Council Digital Strategy was endorsed by the Executive Leadership team in March 2025. Information & Technology Services have now commenced implementation.
- **Conduct Our Cairns 2024 Community Survey.**

Completed and report presented to Council October 2024.
- **Develop CX (Customer Experience) Strategy.**

CX Strategy adopted by Council on 11 June 2025.
- **Commencement of the Development and Planning Strategic Blueprint to benchmark and review services provided.**

The Development and Planning Strategic Blueprint was adopted by Council at the Ordinary Meeting on 26 March 2025. Strategic Deliverables for delivery in the next 12 months are underway and tracking to target.
- **Development of the Licensing and Compliance Framework.**

The Licensing and Compliance Framework was adopted by Council at the Ordinary Meeting on 11 December 2024.
- **Strategic Review of workers compensation claims 2020 - 2024 to identify key opportunities to reduce lost time injury duration rates**

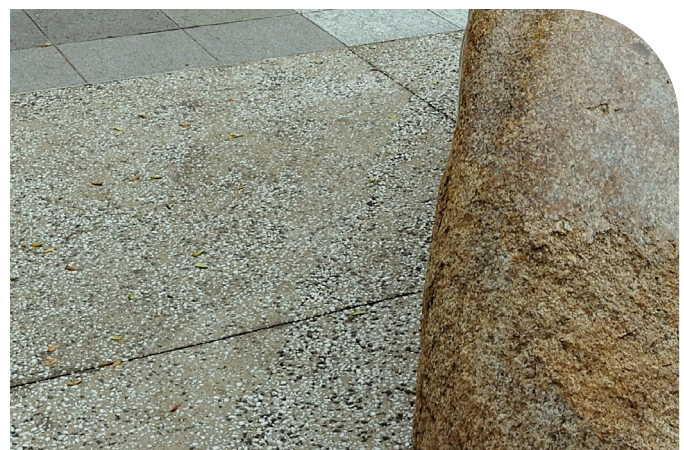
Review reported to Executive Leadership team on 14 July 2025.

Commercialised business units

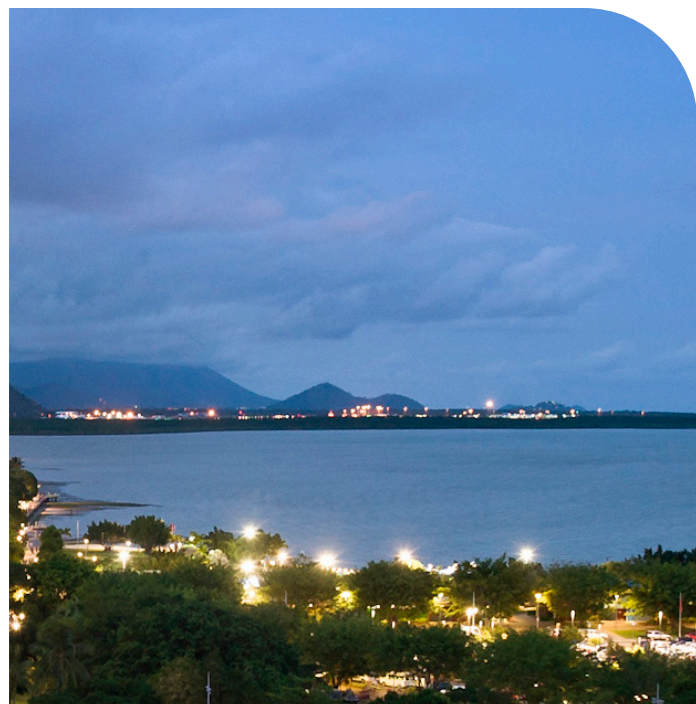
Annual Performance Plans

Council's annual Operational Plan 2024-2025 included annual Performance Plans for Council's commercialised business units: Cairns Water and Cairns Resource Recovery. These annual Performance Plans have been implemented throughout the year with operational and financial performance reported to Council quarterly as part of the Operational Plan reporting requirements. The annual Operational Plan 2024-2025 fourth quarter Progress Report to Council's ordinary meeting on 23 July 2025 highlighted the 2024-2025 performance of both commercialised business units.

A detailed assessment of both of Council's commercialised business units' performance in relation to the 2024-2025 annual Performance Plans is available from page 69 of this report.



Our Councillors





Mayor
Cr Amy Eden



Division 1
Cr Brett Moller



Division 2
Cr Matthew Tickner



Division 3
Cr Cathy Zeiger



Division 4
Cr Trevor Tim



Division 5
Cr Rob Pyne



Division 6
Cr Kristy Valley



Division 7
Cr Anna Middleton



Division 8
Cr Rhonda Coghlan



Division 9
Cr Brett Olds -
Deputy Mayor

Councillor remuneration

The following table shows the total of Councillors' remuneration and Fringe Benefits Tax (FBT) payments for the period from 1 July 2024 to 30 June 2025.

DIV	ELECTED MEMBER	TOTAL REMUNERATION PAYMENT \$	SUPER CONTRIBUTIONS \$	TOTAL \$
M	Cr. Amy Eden	197,497	22,295	219,792
1	Cr. Brett Moller	116,704	14,004	130,708
2	Cr. Matthew Tickner	116,704	13,556	130,260
3	Cr. Cathy Zeiger	116,704	14,004	130,708
4	Cr. Trevor Tim	116,704	13,556	130,260
5	Cr. Rob Pyne	116,704	21,888 ¹	138,592
6	Cr. Kristy Valley	116,704	14,004	130,708
7	Cr. Anna Middleton	116,704	13,556	130,260
8	Cr. Rhonda Coghlan	116,704	14,004	130,708
DM/9	Cr. Brett Olds	134,656	16,159	150,815

¹ Amount includes adjustments relating to previous financial years

Expense reimbursement and facilities

In accordance with the Expense Reimbursement and Support for Elected Representatives General Policy, Councillors are provided with:

Mayor

- Separate office and dedicated officer for administrative support; and
- A fully maintained Council vehicle.
- A corporate credit card for incurring expenses in accordance with this policy and subject to adhering to Council's Procurement Policy.

Deputy Mayor and other Councillors

- Deputy Mayor is provided access to a dedicated office within the administration building.
- Other Councillors are provided access to workstations within the administration building as well as kitchen amenities and restrooms.
- Council meeting rooms for usage as required and when available.
- Administrative support for Council related business.
- Use of a Councillor's private vehicle for Council business will be reimbursed by Council. Councillor's shall receive an annual payment, paid fortnightly as an allowance for the use of private vehicles for Council business.
- Use of Council landline telephone and internet access.
- Each Councillor will be provided with a mobile phone to assist Councillor in undertaking their role.
- Laptop/computer as defined by Council.
- Access to printer, photocopies, paper shredder, and/or scanner.
- Stationery and personalised letterhead including postage costs, for undertaking duties associated with their position (not campaign related).
- Any other administrative necessities, which Council resolves, are necessary to meet the business of Council.
- Necessary personal protective equipment for use on official business as and when required.
- Insurance coverage while on Council business.
- Up to \$500 annually for Councillors and as per budget for the Mayor, for hospitality costs in hosting dignitaries etc. outside of formal Council events upon presentation of written statement of whom they entertained and receipt of costs, within three months of incurring the expense.
- An allowance of \$1,000 annually for the purpose of establishing mobile offices to enable community engagement.
- Costs including travel and accommodation associated with attending Council-approved conferences, external workshops/seminars or events as a representative of Council.
- Costs including travel and accommodation associated with attending training courses, professional development, or workshops/seminars related to Councillor's role when invited by Mayor or CEO to attend.
- Payment of legal assistance costs as required in support of actions against Councillors undertaking their role excluding where it has been found that the Councillor breached the provisions of the *Local Government Act 2009* or other legislation.

The table below shows the total reimbursement costs to Councillors for the 12-month period from 1 July 2024 to 30 June 2025 under the Expenses Reimbursement and Support for Elected Representatives General Policy.

DIV	ELECTED MEMBER	VEHICLE \$	ENGAGEMENT ALLOWANCE \$
M	Cr. Amy Eden	4,455	1,000
1	Cr. Brett Moller	14,629	1,000
2	Cr. Matthew Tickner	5,364	1,000
3	Cr. Cathy Zeiger	5,364	1,000
4	Cr. Trevor Tim	5,364	1,000
5	Cr. Rob Pyne	5,364	1,000
6	Cr. Kristy Valley	5,364	1,000
7	Cr. Anna Middleton	5,364	1,000
8	Cr. Rhonda Coghlan	7,802	1,000
DM/9	Cr. Brett Olds	12,679	1,000

Meeting attendance

Council's Ordinary Meetings are held Wednesdays and are chaired by the Mayor.

Council also operates the Audit Committee. Members of this committee are Cr Amy Eden and Cr Brett Moller with Cr Trevor Tim as an alternate.

The following table displays Councillor attendance at Council and committee meetings for the period of 1 July 2024 to 30 June 2025.

	MAYOR CR AMY EDEN	DIV 1 CR BRETT MOLLER	DIV 2 CR MATTHEW TICKNER	DIV 3 CR CATHY ZEIGER	DIV 4 CR TREVOR TIM	DIV 5 CR ROB PYNE	DIV 6 CR KRISTY VALLEY	DIV 7 CR ANNA MIDDLETON	DIV 8 CR RHONDA COGLAN	DIV 9 CR BRETT OLDS
ORDINARY MEETINGS										
20 held	19	16	20	20	19	20	18	19	17	16
SPECIAL MEETINGS										
2 held	1	2	2	2	2	2	2	2	2	2
AUDIT COMMITTEE										
4 held	3	2			3					

Conduct and performance of Councillors

Councillors are governed by the Queensland Government Code of Conduct for Councillors in Queensland and Councils Code of Conduct for Councillors General Policy to ensure appropriate standards of conduct and performance. There is also a formal process in place to deal with complaints. The requirements of the Code are in addition to the roles, responsibilities and obligations of Councillors set out in the *Local Government Act 2009*.

On 21 May 2018, the *Local Government (Councillor Complaints) and Other Legislation Amendment Bill 2018* received assent. The Bill amends the *Local Government Act 2009* (LGA) and the *Public Service Act 2008* to provide a simpler, more streamlined system for making, investigating and determining complaints about Councillor conduct in Queensland.

The reforms established the Independent Assessor and the Office of the Independent Assessor to investigate and deal with the conduct of Councillors where it is alleged or suspected to be inappropriate conduct, misconduct or when referred to the Independent Assessor by the Crime and Corruption Commission (CCC) and corrupt conduct.

Section 186 of the *Local Government Regulation 2012* specifies the particulars of Councillors' conduct which must be contained in the annual report for a financial year. The following tables shows the required particulars of Councillors' conduct for the period from 1 July 2024 to 30 June 2025.

NUMBER OF COUNCILLOR CONDUCT ORDERS AND DISCIPLINARY ACTIONS 1 JULY 2024 - 30 JUNE 2025

SUBSECTION OF THE LGA	DESCRIPTION	NUMBER
150I(2)	Chairperson makes an order for unsuitable meeting conduct	0
1150IA(2)(b)	Councillors make an order for unsuitable meeting conduct of chairperson	0
150AH(1)	Disciplinary action against a Councillor for conduct breach	0
150AR(1)	Disciplinary action against a Councillor for misconduct	0

SECTION 186(1)(F-K) OF THE LGR, THE NUMBER OF EACH OF THE FOLLOWING DURING THE FINANCIAL YEAR:

Complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government	3
Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission	0
Notices given under section 150R(2) of the LGA	12
Notices given under section 150S(2)(a) of the LGA	0
Occasions information was given under section 150AF(3)(a) of the LGA	0
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 conduct breach of a Councillor	0
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the LGA about whether a Councillor engaged in misconduct or a conduct breach	0
Total number of referral notices given to the local government under section 150AC(1) of the LGA detailing: <ul style="list-style-type: none"> Total number of suspected conduct breaches; and Total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA 	0
Decisions made by the local government under section 150AG(1) of the LGA	0
Matters not decided by the end of the financial year under section 150AG(1) of the LGA	0
Average time taken by the local government in making a decision under section 150AG(1) of the LGA	not applicable

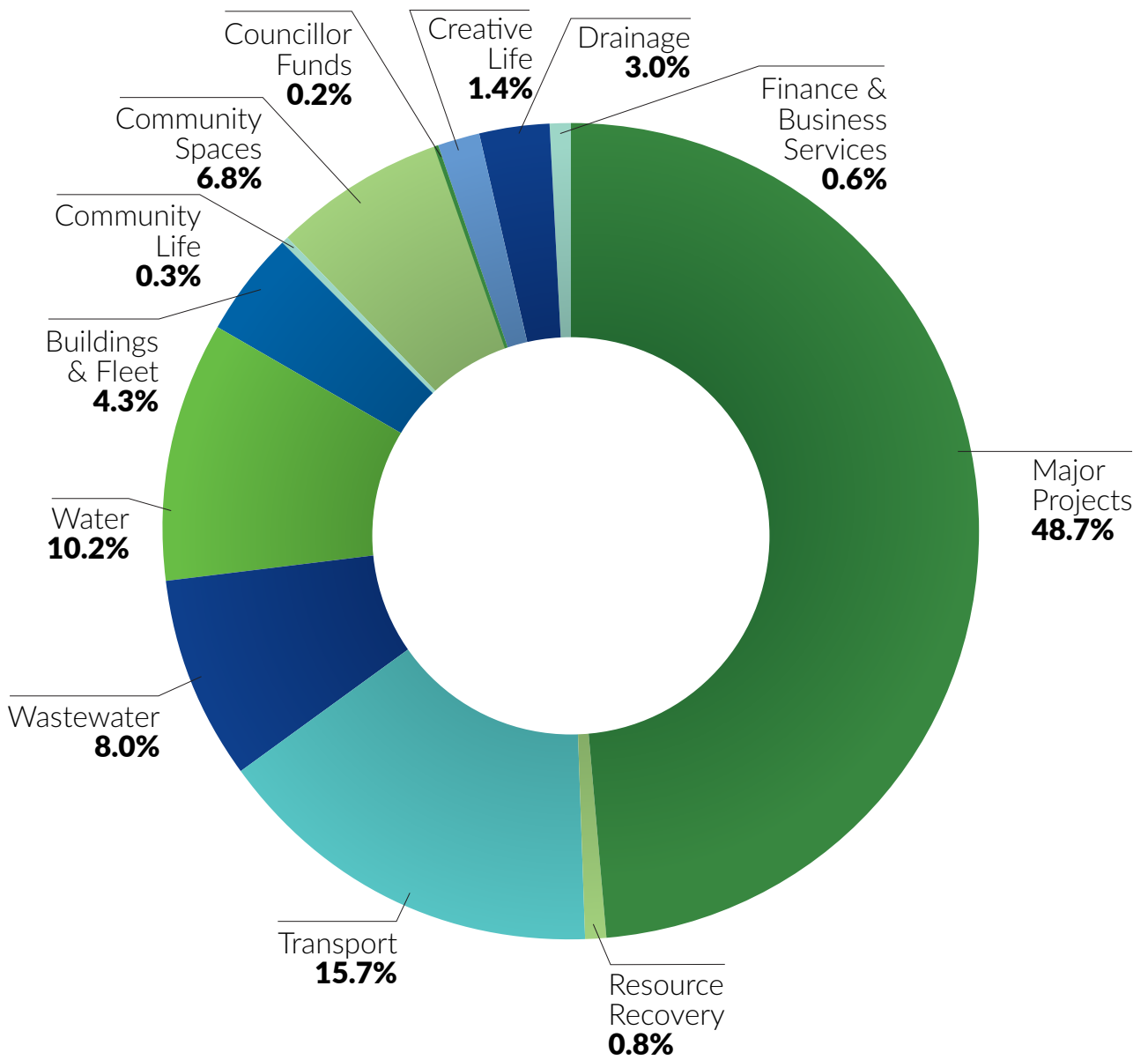
Our city & community



Capital Works projects

Capital Works highlights

During the 2024-2025 financial year, expenditure on Capital Works was \$257.2M. The following graph provides a breakdown of the Capital Works by portfolio during the period 1 July 2024 to 30 June 2025.



Council incurred expenditure on the following Capital Works projects during the period 1 July 2024 to 30 June 2025.

PORTFOLIO	PROJECT	AMOUNT \$'000
Creative Life	Tanks Arts Centre – amenities block	1,660
	RRP – New AAA main gallery design	1,029
Community Spaces	Barlow Park field lighting upgrade	4,797
	Kenrick Street Park & Fisher Road Park	1,961
	Smithfield Pool – kid's pool waterplay feature	1,046
	Sugarworld Adventure Waterpark - slide recoat	783
	Redevelopment of the Redlynch Skate Park	762
	Touch Park - car park upgrade	501
	Active Travel (new footpaths)	2,243
Community Life	CCTV renewal	321
Water	Mount Peter stage 9&10 trunk water mains	1,573
	Cairns Water Security Strategy	125,366
	Reservoir refurbishment and renewal	7,580
	Smart Water Meter project phase 2	4,356
	Water Main refurbishment	3,559
	Freshwater Creek water treatment plant sodium hypochlorite system upgrade	1,408
	Water Meter Replacement Program	4,679
Wastewater	Wastewater infrastructure renewal and upgrade	10,180
	Sewer Relining Program	2,762
	Maher Road Trunk sewage pump station	622
	Sewer Pump Station W1 new pump station	5,239
Resource Recovery	MRF weighbridge renewal	899
Transport	Transport infrastructure new	9,519
	Pavement rehabilitation	8,750
	Road infrastructure renewal	6,298
	TCJ and monsoon remediation	11,064
	Kerb and channel renewal	2,886
Drainage	Saltwater Creek flood resilience works	2,533
	Holloways Beach erosion protection	1,998
Buildings and Fleet	Vehicle and Plant new and renewal	8,078
	Administration building steel remediation	1,482
Finance and Business Services	ICT asset renewal	693
	Cyber Security Resilience Program	580

Expenditure on grants

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 and expenditure from each Councillor's discretionary fund.

Council has a commitment to building strong, vibrant and robust communities. To assist in achieving this goal, Council's Grant Program provides financial and in-kind assistance to community-based groups, individuals and organisations that are providing programs, activities, events and projects that enrich the diversity of cultural, social, sport and economic development opportunities available to the residents of the Cairns Region.

The desired outcome is to support more creative, innovative and self-reliant communities, where participation in community life is enabled and encouraged.

In the 2024-2025 financial year, Council provided the following community grants and discretionary funds:

COUNCILLOR DISCRETIONARY FUND
ARTS & CULTURE
Regional Arts Development Fund (RADF)
Arts and Cultural venue hire and resources assistance
Arts and Culture partnerships
COMMUNITY, SPORT AND RECREATION
Go Clubs essentials assistance
Go Clubs community infrastructure
Revegetation of natural areas
EVENTS
Community Partnerships
Major Event sponsorship
ECONOMIC DEVELOPMENT
Industry and Economic Development Fund
ENVIRONMENT AND SUSTAINABILITY
Sustainability and climate change
Nature-based learning
OTHER SUPPORT
Resource and performance agreements
Donations and sponsorships
Rates based financial assistance

Councillor discretionary funds

A Councillor may allocate their Councillor discretionary funds under Section 109(2)(b) of the *Local Government Act 2009* in any of the following ways:

- For capital works of the local government that are for a community purpose; or
- For other community purposes.

Cairns Regional Council is required to list all allocations of Councillor discretionary funds and the purpose of the allocation.

	TOTAL BUDGET \$	EACH Councillor \$	MAYOR \$
Capital Works of Council that are for a community purpose	1,000,000	100,000	100,000

The prescribed amount for other community purposes in the 2024-2025 financial year was \$138,702.

All Councillors' discretionary funds were made for 'capital works of Council that are for a community purpose'.

CAIRNS MAYOR - MAYOR AMY EDEN			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
26/6/25		Fairy lights at Muddy's Playground	98,837
TOTAL FOR MAYORAL DISCRETIONARY FUND			98,837
DIVISION 1 - COUNCILLOR BRETT MOLLER			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
18/9/24		Des Trannore Memorial Gordonvale - plaque and signage project	6,000
26/11/24		Pyramid Parklands Gujura shade / shelter	56,000
20/3/24		Contribution to capital project 600934, SafeST new footpath Aloomba	38,000
TOTAL FOR DIVISION 1			100,000
DIVISION 2 - COUNCILLOR MATTHEW TICKNER			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
13/5/25		John Walker Park / Wilmot Park improvements	100,000
TOTAL FOR DIVISION 2			100,000
DIVISION 3 - COUNCILLOR CATHY ZEIGER			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
5/11/24		148 Progress Road, White Rock - street lighting	9,714
26/11/24		Arthur Forno Park, Bayview Heights - installation of park bench seats, tree & water bubbler	10,000
25/2/25		Gallery Drive Park, Forest Gardens - install additional play equipment	34,000
24/6/25		Agate Street footpath	46,286
TOTAL FOR DIVISION 3			100,000

DIVISION 4 - COUNCILLOR TREVOR TIM			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
7/3/25		Basketball Court along Pease Street, Edge Hill	60,000
22/4/25		Lions Park Tennis Club – Earlville - drainage / flooding issues	12,000
16/6/25		Ramsey Park playground improvements	28,000
TOTAL FOR DIVISION 4			100,000
DIVISION 5 - COUNCILLOR ROB PYNE			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
23/8/24		Contribution to capital project 600819, SafeST new footpath McCoombe & Givens Streets	100,000
TOTAL FOR DIVISION 5			100,000
DIVISION 6 - COUNCILLOR KRISTY VALLELY			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
26/11/24		Loridan Drive - BMX jumps	100,000
TOTAL FOR DIVISION 6			100,000
DIVISION 7 - COUNCILLOR ANNA MIDDLETON			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
7/3/25		Basketball Court along Pease Street, Edge Hill	100,000
TOTAL FOR DIVISION 7			100,000
DIVISION 8 - COUNCILLOR RHONDA COGLAN			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
20/3/25	Cairns Mountain Bike Club	Smithfield Mountain Bike Park - trail map	6,990
29/5/25	Cairns City Lions AFL Club	Club Contribution - Cairns City Lions AFL Club	56,160
13/5/25	Barron Trinity Rugby Club	Barron Trinity Rugby Club - improvement works	36,850
TOTAL FOR DIVISION 7			100,000
DIVISION 9 - COUNCILLOR BRETT OLDS			
DATE	PERSON OR ORGANISATION (if applicable)	DESCRIPTION	AMOUNT \$
26/8/24	Marlin Coast Bowls Club	Contribution to Marlin Coast Bowls Club to the purchase furniture for club house extension	14,550
18/9/24	Marlin Coast Rangers Football Club	Contribution to upgrade change rooms at Marlin Coast Rangers Football Club	38,500
13/3/25		Evergreen Park - dirt jumps	46,950
TOTAL FOR DIVISION 9			100,000
TOTAL FOR DIVISION DISCRETIONARY FUNDS			998,837

Community grants

Arts and Culture

Regional Arts Development Fund (RADF)

The RADF program supports the development of quality arts and arts practice in regional communities. The RADF funding is in partnership with the State Government.

APPLICANT	DESCRIPTION	AMOUNT \$
ARC Disability Services	RADF 2024-2025 Flame Arts - Leg Up	1,500
Camilla Ker	RADF 2024-2025 Flame Arts - Leg Up	850
Elina Passant	RADF 2024-2025 Flame Arts - Leg Up	1,500
Elleni Georgeena	RADF 2024-2025 Flame Arts - Leg Up	1,000
Grace Jones	RADF 2024-2025 Flame Arts - Leg Up	1,000
Jordan Oliver	RADF 2024-2025 Flame Arts - Leg Up	1,000
Kaio Casey Cygan	RADF 2024-2025 Flame Arts - Leg Up	1,500
National Joblink Cairns	RADF 2024-2025 Flame Arts - Leg Up	2,500
Elizabeth Hunter-Rebis	RADF 2024-2025 Individual Professional Development	1,500
Elizabeth Smyth	RADF 2024-2025 Individual Professional Development	1,341
Hannah Fulton	RADF 2024-2025 Individual Professional Development	1,409
India Collins	RADF 2024-2025 Individual Professional Development	600
Joanne Bingham	RADF 2024-2025 Individual Professional Development	975
Katherine Hall	RADF 2024-2025 Individual Professional Development	1,500
Keesha Mclean (Cairns Voice Studio)	RADF 2024-2025 Individual Professional Development	900
Lachesis Esperance	RADF 2024-2025 Individual Professional Development	1,150
Leon Tussie	RADF 2024-2025 Individual Professional Development	1,500
Lorraine Hildebrand	RADF 2024-2025 Individual Professional Development	1,000
Louise Derry	RADF 2024-2025 Individual Professional Development	1,500
Melanie Stevens	RADF 2024-2025 Individual Professional Development	1,500
Rachel Terry	RADF 2024-2025 Individual Professional Development	938
Bertie Riley	RADF 2024-2025 Major Round 1	10,000
Warren Jr Terence John Tyrell	RADF 2024-2025 Major Round 1	10,000
Amber Farnan	RADF 2024-2025 Major Round 2	4,500
ARC Disability	RADF 2024-2025 Major Round 2	4,884
Cairns and District Chinese Association Inc.	RADF 2024-2025 Major Round 1	1,572

Regional Arts Development Fund (RADF) cont.

APPLICANT	DESCRIPTION	AMOUNT \$
Crate59 Inc.	RADF 2024-2025 Major Round 2	12,000
Daniela Vavrova	RADF 2024-2025 Major Round 2	11,666
Gondwana Choirs	RADF 2024-2025 Major Round 2	4,600
Northsite Contemporary Arts	RADF 2024-2025 Major Round 2	12,000
Overall Arts (Amber Grossman)	RADF 2024-2025 Major Round 2	8,272
Rachel Terry	RADF 2024-2025 Major Round 2	10,528
Streets Elements Academy Inc.	RADF 2024-2025 Major Round 2	6,700
Wendy Mocke	RADF 2024-2025 Major Round 2	5,800
Youth Service Providers Inc.	RADF 2024-2025 Major Round 2	12,000
Bianca Sordelli	RADF 2024-2025 Small Arts Grant	500
Daniela Vavrova	RADF 2024-2025 Small Arts Grant	500
Jane Jehne (Junglenook)	RADF 2024-2025 Small Arts Grant	500
Jax Bee Music	RADF 2024-2025 Small Arts Grant	500
Jaye Harris	RADF 2024-2025 Small Arts Grant	500
Julie Montan	RADF 2024-2025 Small Arts Grant	500
Lachlan Mzckee - Service Ceramics	RADF 2024-2025 Small Arts Grant	500
Lorraine Hildebrand	RADF 2024-2025 Small Arts Grant	450
Miss Elina Passant	RADF 2024-2025 Small Arts Grant	500
Monique Burkhea	RADF 2024-2025 Small Arts Grant	500
Mr Sahan Kulathunge	RADF 2024-2025 Small Arts Grant	500
Mrs Sarah Rieker	RADF 2024-2025 Small Arts Grant	500
Buenos Nachos Productions	RADF 2024-2025 Cairns Festival Round	10,000
Kathryn Mackey	RADF 2024-2025 Cairns Festival Round	10,000
Kimberley Greaves	RADF 2024-2025 Cairns Festival Round	10,000
Mariana Verdaasdonk	RADF 2024-2025 Cairns Festival Round	10,000
Spannenburg Photography	RADF 2024-2025 Cairns Festival Round	10,000
TOTAL REGIONAL ARTS DEVELOPMENT FUND GRANTS		197,135

Arts and Cultural venue hire and resources assistance

Under the Arts and Cultural venue hire and resources assistance Grant, Council provides venues, resources and capabilities to cultural projects and activities that make a positive creative contribution to the region.

APPLICANT	DESCRIPTION	AMOUNT \$
Ashleigh Lawrence	The Fall	2,629
Cairns Artistic	Photographic Soiree #13 workshop	2,434
Cairns Art Society	Artists of the North 2025	5,000
Cairns Potters Club	Melting Pot - 50th Jubilee exhibition	5,000
Centacare FNQ	Centacare Wellbeing Weekend	5,000
End Film Credits	Whichway Film Festival	3,830
Nautilus Scuba Club	Underwater Photography Exhibition	617
Naygayiw Gigi Indigenous Corporation	NayGayiw Gigi Indigenous Corporation	1,109
R&R Productions (Rachel Terry)	All Fired Up	5,000
Russell Milledge	All Come Under	4,416
Sonya Helms	Let's Dance 2025	3,271
TOTAL ARTS AND CULTURE VENUE HIRE AND RESOURCES ASSISTANCE GRANTS		38,306

Arts and Cultural partnerships

The Arts and Culture Partnerships Grant aims to make available Council resources and capabilities to support arts and cultural projects and activities that make a positive creative contribution to the region's arts and cultural profile.

APPLICANT	DESCRIPTION	AMOUNT \$
Cairns Choral Society Inc.	Resource & performance agreement	10,970
Circa Contemporary Circus Ltd	Resource & performance agreement	22,342
Peninsula Art Educators Ass.	Resource & performance agreement	5,000
Tropical Arts Association Inc	Resource & performance agreement	25,000
TOTAL ARTS AND CULTURE PARTNERSHIPS GRANTS		63,312

TOTAL ARTS AND CULTURE GRANTS **298,753**

Community grants

Community, Sport and Recreation

Go Clubs essentials assistance

This grant is for services that can be delivered by Council that support improved asset management initiatives (maintenance) including turf management.

APPLICANT	DESCRIPTION	AMOUNT \$
Babinda Community Kindergarten	Tree removal	4,508
Babinda Golf Club	Drain cleaning	270
Barrier Coast Archery Inc.	Driveway resurfacing	2,563
Brothers Rugby League Football Club	Tree maintenance	4,545
Cairns Choral Society Inc.	Civil Works - carpark	543
Cairns Cricket Association	Tree removal	3,800
Cairns Cricket Association & AFL Cairns Ltd	Turf/field remediation at Griffith Park	2,861
Cairns International Tennis Centre	Windbreaks installation	1,308
Cairns Pirates Touch Football	Turf/field remediation	849
Clifton Beach Tennis Club	Tree maintenance	1,554
Earlville Pony Club	Tree maintenance	6,350
Earlville Pony Club	Driveway resurfacing	5,000
Football Queensland	Turf/field remediation	1,627
Freshwater Tennis Club Inc.	Tree removal	1,968
Gordonvale Bowls Club	Civil Works - carpark	6,268
Gordonvale Golf Club Inc.	Drain repairs	4,050
Ivanhoe Football and Recreation Club	Turf/field remediation	3,397
Kangaroos Rugby League Club	Tree maintenance	4,545
Kangaroos Junior Rugby League Club	Tree removal	4,450
Kangaroos Junior Rugby League Club	Turf/field remediation	522
Leichhardt Junior Soccer	Turf/field remediation	3,540
Marlin Coast Bowls Club	Tree maintenance	5,000
Mulgrave Combined Cricket Association	Tree removal	2,870
Stratford Dolphins	Earthworks - trenching	1,040
Tobruk Swimming Club	Painting	4,140
Trinity Beach Tennis Club	Drainage upgrade	685
TOTAL GO CLUBS ESSENTIALS ASSISTANCE GRANTS		78,253

Go Clubs community infrastructure

This grant assists local sport, recreation, arts, culture and community organisations with the development of improved facilities.

APPLICANT	DESCRIPTION	AMOUNT \$
Bayview Heights Community Kindy	Cyclone shutter install	17,024
Cairns & District Cart Club	Water connection, handrail & security light	1,786
Cairns Hockey Inc.	Turf replacement	22,200
Cairns Little Theatre (Rondo Theatre)	Skillion roof	2,954
Cairns Pirates Touch Association	Irrigation on field 5	19,560
Cairns Saints AFL Club	Solar on clubhouse	14,872
Edmonton Community Kindergarten	Smoke alarms install	3,170
Edmonton Storm Rugby League Club	Gas safety upgrade and installation. Return of unspent grant funding	-20,878
Half Moon Bay Golf Club	Roof rectification	8,429
Henley Street Tennis Club	Clubhouse renewal - tiles, entry door & painting	24,810
Holloways Beach Community Garden	Garden bed replacement	3,746
Leichhardt Football Club	Replace tiles in canteen	12,320
Machans Beach Community Association	Roof replacement	25,000
Mulgrave Combined Cricket Association	Security upgrade - sensor lights, alarm, wireless bridge	4,999
North Cairns Tigers AFL Club	Playground installation	24,950
Softball FNQ Inc.	Floodlights rectification	25,000
Tobruk Swim Club	PA and scoreboard	25,000
Trinity Beach Tennis Club	LED floodlight installation	25,000
TOTAL GO CLUBS COMMUNITY INFRASTRUCTURE GRANTS		239,942

Revegetation of natural areas

This grant assists local sport, recreation, arts, culture and community organisations with the revegetation of natural areas.

APPLICANT	DESCRIPTION	AMOUNT \$
Cairns Mountain Bike Club		20,000
Marlin Coast Men's Shed		19,250
Treeforce Association		20,000
TOTAL REVEGETATION OF NATURAL AREAS GRANTS		59,250

TOTAL COMMUNITY, SPORT AND RECREATION GRANTS 377,445

Community grants

Events grants

Community Partnerships

APPLICANT	DESCRIPTION	AMOUNT \$
All in Line Events Inc.	Stars in the Tropics 2025	4,000
Babinda District Community Association Inc.	Christmas in Babinda 2024	3,500
Babinda Harvest Festival Inc.	2024 Babinda Harvest Festival	3,156
Bats and Trees Society of Cairns Inc.	Cairns Annual Bat Festival 2025	4,000
Cairns & District Chinese Association Inc.	2025 Cairns Chinese New Year Celebrations	19,661
Cairns African Association Inc.	Cairns African Festival 2024	83
Cairns African Association Inc.	Karibu Gala: welcoming Kenyan students in Cairns	3,000
Cairns African Association Inc.	Cairns African Festival	15,146
The Cairns Agricultural Pastoral and Mining Association	The Cairns Show	13,987
Cairns Area Fish Stocking Group Inc.	Fish stocking community events	15,000
Cairns Bongo Group Inc.	Durga Puja 2024	7,500
Cairns Chess Club Inc.	Great Barrier Reef Chess Open	1,800
Cairns Chieftains GAA Inc.	Chieftains 7s Festival of Irish Sport	5,000
Cairns Christian Ministers Network	Joy to the World - Christmas carols & fireworks	18,200
Cairns Hindu Samaj Inc.	Ganeshotsav	5,000
Cairns Hindu Samaj Inc.	Diwali Mela (Fair) 2025	5,000
Cairns Hockey Association Inc.	Masters Women state championships	18,000
Cairns Indian Association Inc.	Cairns Colour Festival - Holi	3,350
Cairns Mudcrabs Masters Swimming Club Inc.	Cairns Mudcrabs short course swim meet	3,000
Cairns Multicultural Committee	CARMA Festival and Youth Peace Finale	19,101
Cairns Multicultural Committee	CARMA Youth Empowerment "Cairns Youth Got Talent". Return of unspent grant funding	-1,258
Cairns RSL Sub Branch	Vietnam Veterans Documentary - 50th Anniversary of Australia's Withdrawal from Vietnam War	3,800
Cairns Saints Australian Football Club Inc.	Marquee AFL Player Event Charlie Dixon	3,080
Cairns Thia Community Association FNQ Inc.	Songkran Festival 2025	21,615
Cairns Volleyball Association	Queensland Beach Volleyball Tour	4,402
Cancer Council Queensland	Far North Qld Relay for Life 2024	20,400
Chabad North Queensland Inc.	Chanukah Community Event - Festival of Lights	5,350
Deadly Inspiring Youth Doing Good (DIYDG) Aboriginal and Torres Straight Islander Corporation	Cairns NAIDOC Friday in the Park	11,100

Community Partnerships

APPLICANT	DESCRIPTION	AMOUNT \$
Edge Hill Football Club	First Nations Football Day	2,858
Edge Hill United Football Club Inc.	First Nations Football Day	2,000
Far North Queensland Hospital Foundation	QSuper Cardiac Challenge 2024	2,398
Far North Queensland Regional Swimming Association	FNQ Swimming Long and Short Course Championships	8,500
FNQ RL LTD	2024 FNQ Rugby League Finals Series	16,304
FNQ Taiwanese Friendship Association Inc.	The Taiwanese Festival 2024	11,268
FNQ Thai Community Inc.	6th FNQ Thai Cultural Loy Krathong Festival	19,349
FNQ Volunteers Inc.	VEXPO (Volunteer Expo)	4,289
Fulfilling Dreams Inc.	PLAYGRND Showdown Quest Tour	3,462
Gimuy Walabura Yindinji Elders Aboriginal Corporation	Gimuy Cultural Festival 2023. Return of unspent grant funding	-14,500
GOPIO Cairns Inc.	Cairns Indian Festival	11,018
Gordonvale District Chamber of Commerce	Gordonvale Sugar Solstice Country Fair	7,000
Gordonvale Equestrian Association Inc.	The Great Northern Bull Ride Series 2025	1,447
Guide Dogs Queensland Limited	Guide Dogs Qld Cairns Canine Carnival. Return of unspent grant funding	-342
HeartKids Limited	Cairns Two Feet and a Heartbeat	136
Hekili Outrigger Canoe Club Inc.	Hekili Great Barrier Reef Ocean Challenge & Mini G 2025	5,000
Holloways Beach Community Hall Inc.	Holloways Beach Christmas Fair	4,500
Machans Beach Community Association	Moon Over Machans	5,000
Marlin Coast Neighbourhood Centre Inc.	Community Fun Day 2025	3,000
Mission Australia	South Side Celebration	5,000
Mission Australia	Homelessness Week 2024	3,100
Mission Australia	Cairns Homelessness Week 2025	1,000
Mossman Port Douglas Senior Rugby League Club Inc.	Reconciliation Rugby League Carnival	10,000
Nga Matawaka Inc.	FNQ New Zealand Cultural Festival - Matariki	20,000
North Queensland International Motor Raceway Association Inc.	Thunder in the Canefields 2025	15,000
Our Future Mentors Indigenous Corporation	Edor Carnival	20,000
Philippine Cultural Society of Cairns Inc.	Cairns Filipino Barrio Fiesta	5,100
PNG & Wantoks Association Cairns	PNG's 49th Independence Celebration	13,094
QCWA Branch Freshwater	Freshwater Festival	12,000

Community Partnerships

APPLICANT	DESCRIPTION	AMOUNT \$
Queensland Aids Council Inc.	Cairns Pride Festival 2024	9,700
Rosie's Youth Mission Inc.	Business Parking Permit	1,377
Rotary Cairns Northern Beaches Inc.	Rotary Beach Vibe 2024	25,000
Smile With Kids Inc.	Japan Day of Hope	2,000
Softball FNQ Inc.	10-12 Years School Sport Softball National Championships - Boys and Girls	10,000
St Vincent de Paul Society	Community SleepOut	4,236
Stratford Dolphins Football Club Inc.	Barron River Foodfest	10,000
The Benevolent Society	5x Neighbourhood Days	8,000
The Cairns Agricultural Pastoral and Mining Association	2025 Cairns Show	45,000
The Female Co Ltd	Her Sport, Her Future	5,000
The Great Pyramid Race and Country Fair Association Inc.	The Great Pyramid Race	13,500
The Great Pyramid Race and Country Fair Association Inc.	The Great Pyramid Race	19,000
The Historical Society Cairns North Queensland	Cairns Celebrates 150 Years Cairns Historical Society Program	25,000
The Japanese Society of Cairns Inc.	Japan Bon Dance Festival	22,972
The Roman Catholic Trust Corporation for the Diocese of Cairns (Centacare)	School Savvy Program Cairns Pop-up Shop 2025	5,400
Tobruk Swim Club Incorporated	Tobruk Long Course Inter-Regional Invitational	11,500
Torres Strait & Cape York Peninsula Indigenous Futsal Association Ltd	Cairns NAIDOC 2025 Bama Futsal Cup	8,000
Tully Branch Little Athletics	2024 Tropical North Regional Championships	3,106
UMI Arts Ltd	Big Talk One Fire (First Nations Cultural Festival)	16,321
University and Teachers Smithfield Rugby Union Club Inc.	FNQ Rugby Opening Weekend Super Round	3,594
Whitfield State School P & C Association	All Abilities Sports Day for Students with Disabilities	1,053
Young Animal Protection Society Inc.	FNQ Dogs Day Out 2024	11,000
Yorkeys Knob Residents Association Inc.	Yorkeys Knob Twilight Christmas Market 2024	6,000
Young Animal Protection Society Inc.	FNQ Dogs Day Out	13,000
TOTAL COMMUNITY PARTNERSHIPS GRANTS		712,713

Major event sponsorship

These grants support the growth of a diverse portfolio of major events that will drive economic development of the region, promote Tropical North Queensland (TNQ) nationally and internationally, generate positive social, cultural and environmental benefits and inspire the residents of TNQ.

A number of Council's major events sponsorship agreements are commercial in confidence and accordingly, individual sponsorship amounts are not disclosed in the table below. The overall total of major events sponsorship grants is disclosed.

APPLICANT	DESCRIPTION	AMOUNT \$
ATLAS Events Pty Ltd	7 Cairns Marathon 2024	
ATLAS Events Pty Ltd	7 Cairns Marathon 2025	
AusCycling Limited	UCI Masters Mountain Bike World Championships 2025	
AusCycling Limited	Crankworx 2025	
Cairns Fashion Week	Cairns Fashion Week 2025	
Cairns Italian Festival Inc	Cairns Italian Festival 2024	
Cairns Italian Festival Inc	Cairns Italian Festival 2025	
Cairns Jockey Club	Cairns Amateurs Carnival 2024	
Cairns Jockey Club	Cairns Super Carnival 2025	
Cairns Writers Festival Inc	Cairns Tropical Writers Festival 2025	
Connect Sport Australia	Port Douglas Gran Fondo 2025	
Cricket Australia	Men's International Cricket 2025	
Hawthorn Football Club	AFLW Northern Nest 2024	
Hawthorn Football Club	AFLW Northern Nest 2025	
Hockey Australia Limited	Hockey Australia Trans Tasman Masters 2025	
Raise The Seventh Pty Ltd	Be Social Fest 2025	
Shine on Productions Pty Ltd	Shine on Gimuy 2024	
Shine on Productions Pty Ltd	Shine on Gimuy 2025	
The Queensland Music Festival	Dream Aloud 2024	
The Queensland Music Festival	Dream Aloud 2025	
USM Events Pty Ltd T/A Ironman Australia	Ironman Cairns 2024	
USM Events Pty Ltd T/A Ironman Australia	Ironman Cairns 2025	
TOTAL MAJOR EVENT SPONSORSHIP GRANTS		1,501,155
TOTAL EVENTS GRANTS		2,213,868

Community grants

Economic Development

Industry and Economic Development Fund

Council's Industry and Economic Development Fund (IEDF) provides assistance to organisations in support of specific industry and economic development activities and to support the economic goals of the Cairns Regional Council Corporate Plan, specifically: Economy: A strong, diversified and resilient regional economy that supports the growth of new and existing industry, business activities and provides long-term employment opportunities and to support the delivery of Council's Economic Development Strategy.

APPLICANT	DESCRIPTION	AMOUNT \$
Gordonvale District Chamber of Commerce Inc.	Gordonvale Economic Development Plan 2025-2030	5,000
TOTAL INDUSTRY AND ECONOMIC DEVELOPMENT FUND GRANTS		5,000

TOTAL INDUSTRY AND ECONOMIC DEVELOPMENT FUND GRANTS 5,000

Environment and Sustainability

Sustainability and climate change

These grants encourage the community to develop and implement projects that reduce the region's non-renewable resource consumption, reduce waste, conserve/restore biodiversity values and enhance community understanding of sustainability and resilience.

APPLICANT	DESCRIPTION	AMOUNT \$
Australian Native Bee Association	Pollinate for sustainability	3,340
Cairns TAFE Community Child Care Centre	Enhancing our nature yard	2,663
Edmonton Community Kindergarten Association Inc.	Caring for Chickens Project	4,545
Family Day Care South Cairns Association Inc.	FDC South garden upgrade	2,695
FNQ Community Arts and Eco Events Inc.	Sustainable sound & screenings	4,612
Marlin Coast Neighbourhood Centre	MCNC organic community garden - Garden to Plate	3,280
TOTAL SUSTAINABILITY AND CLIMATE CHANGE GRANTS		21,135

Nature-based learning

This grant fosters an appreciation of our world-renowned natural environment in the younger generation through financial support for nature-based excursions undertaken by schools in the Cairns local government area.

APPLICANT	DESCRIPTION	AMOUNT \$
Bentley Park College	Moore Reef	1,250
Bentley Park College	Y12 Biology Daintree excursion (2023/2024). Return of unspent grant funding	-1,169
Cairns Home Education	Frankland Islands	1,250
Cairns State Special School	Under the Sea	1,250
Edge Hill State School	Moore Reef	1,250
Freshwater Christian College	Moore Reef	830
Gordonvale State School	Aquarium	929
Hambledon State School	Skyrail	1,250
Isabella State School	Flynn Reef	1,250
Machans Beach State School	Wet Tropics Rainforest (Rainforestation)	878
Newman Catholic College	JCU Seagrass excursion	830
Parramatta State School	Butterfly Sanctuary	1,250
Smithfield State High School	Mackay Reef	1,000
St Mary's Catholic College	Green Island	830
Trinity Anglican School - White Rock	Year 11 Biology field trip	830
Trinity Anglican School - White Rock	Cattana Wetlands	830
Trinity Bay State School	Aquarium	1,250
Whitfield State School	Aquarium	1,250
Yorkeys Knob State School	Great Barrier Reef excursion	1,250
TOTAL NATURE-BASED LEARNING GRANTS		18,288

TOTAL ENVIRONMENT AND SUSTAINABILITY GRANTS

39,423

Community grants

Other support

Resource and performance agreements

Council will, as required, consider entering into tailored agreements with specific community organisations to support programs, events and activities that are considered by Council to be in the public interest and to be of substantial benefit to the Cairns region, broadly consistent with a set criterion.

APPLICANT	DESCRIPTION	AMOUNT \$
Australian Airforce Cadets	Anzac Day service - Stratford	4,500
Babinda District Community Association	Resource and performance agreement	15,000
Babinda Visitor Information Centre	Resource and performance agreement	12,000
Bats & Trees Society of Cairns Inc	Flying-fox wildlife carer support & in-kind support to BatSoc	12,600
Cairns & District Family History Society Inc	Shadows from the Past	12,500
Cairns Art Gallery Limited	Cairns Art Gallery sponsorship	1,563,456
Cairns Indigenous Art Fair Limited	Cairns Indigenous Art Fair	148,897
Cairns River Improvement Trust	Resource and performance agreement	200,000
Citizens of the Great Barrier Reef Foundation	Resource and performance agreement	50,000
Doug Belton - Edmonton RSL	Anzac Day service - Edmonton	1,818
Holloways Beach Environmental Education Centre	Gifted Global Green Program	10,000
North Queensland Sport Foundation	North Queensland Sports Foundation annual membership contribution	49,807
Northern Pride Rugby League Football Club Inc	Barlow Park - training & games 2024	215,731
Queensland Museum Network	Museum Development Office Program	29,091
Rotary Cairns Northern Beaches	Anzac Day service - Trinity Beach	4,500
RSL Babinda Sub Branch	Anzac Day service - Babinda	2,143
RSL Edge Hill West	Anzac Day service - Edge Hill	1,000
RSL Gordonvale Sub Branch	Anzac Day service - Gordonvale	2,643
Russell Heads Progress Association Inc	Russell Heads Groyne maintenance & renewal of sand pump	25,000
Study Cairns	Annual resource & performance agreement	100,000
Super Yacht Group	Resource and performance agreement	30,000
The Historical Society Cairns North Queensland Inc	Cairns Museum resource & performance agreement	540,593
The Royal Society for the Prevention of Cruelty to Animals (Queensland) (RSPCA)	Resource and performance agreement	25,800
Tourism Tropical North QLD (TTNQ)	Resource and performance agreement	3,400,000
Tradelinked Cairns Inc	Resource and performance agreement	20,000
YEP Entrepreneurship Facilitators (Health Management Pty Ltd)	Tropical Innovation Festival 2024	30,000
Yorkeys Knob Boating Club	Anzac Day service - Yorkeys Knob	1,643
TOTAL RESOURCE AND PERFORMANCE AGREEMENTS		6,508,722

Donations and sponsorship

APPLICANT	DESCRIPTION	AMOUNT \$
Cairns Business Women's Club	2025 CBWC Annual Awards sponsorship	3,182
Cairns Chamber of Commerce	Sponsorship agreement	30,000
Cairns Chamber of Commerce	2024 Business Excellence Awards	5,500
Cairns Chamber of Commerce	2025 Business Excellence Awards	5,500
Community Emissions Snap	Sponsorship	2,000
Department of Employment, Small Business & Training	2025 Queensland Training Awards sponsorship	5,000
Department of Environment, Science & Innovation	2024 WTMA Cassowary Awards sponsorship	2,000
Housing Industry Association Limited	2025 Event sponsorship	7,591
Master Builders Queensland	2025-2026 Far North Qld Integrate sponsorship	3,575
Queensland Environmental Law Association Inc.	2025 QELA Regional Roadshow sponsorship	1,500
Taipans Basketball Inc.	2024-2025 Season sponsorship	125,000
The Royal Society for the Prevention of Cruelty to Animals (Queensland) (RSPCA)	2025 Operation Wanted sponsorship	4,999
Tourism Tropical North QLD (TTNQ)	TNQ Tourism Industry Awards 2024	7,000
Turtle Rehabilitation Centre	Workplace Giving	3,967
Young Animal Protection Society	2025 Dogs Day Out	11,000
TOTAL DONATIONS AND SPONSORSHIPS		217,814

Rates based financial assistance

APPLICANT	DESCRIPTION	AMOUNT \$
Not-for-profit community groups	150 recipients	1,055,997
Not-for-profit sporting and recreation groups	87 recipients	588,796
Cairns Show Association	1 recipient	47,568
TOTAL RATES BASED FINANCIAL ASSISTANCE		1,692,361

TOTAL OTHER 8,418,897

TOTAL EXPENDITURE ON DISCRETIONARY FUNDS AND GRANTS 12,352,223

Corporate governance



Community financial report

This report shows a summary of Council's Consolidated Financial Statements with the aim to provide understandable information to the members of our community. The use of graphs allows readers to easily evaluate Council's consolidated financial performance and financial position. In addition, this report includes key financial statistics and ratios that can also be useful indicators of Council's performance.

2024-2025 results at a glance

Council has performed well throughout the 2024-2025 financial year, finishing the year with a \$236.6 million net result.

Council continued to invest heavily in community infrastructure by delivering a Capital Works program in excess of \$257.2 million.

The Financial Statements in this report cover a 12-month period ending 30 June 2025. The Financial Statements contained in this report include:

- **Statement of Comprehensive Income** - displays Council's revenue and expenses with the resulting profit or loss amount, called the net result, attributable to Council. This also displays Council's other comprehensive income.
- **Statement of Financial Position** - displays the assets (what we own), liabilities (what we owe) and community equity (total assets minus total liabilities). Community equity can be a reflection of how healthy the position of Council is at any given point in time.
- **Statement of Cash Flows** - reports how revenue received, and expenses paid, impact on Council's cash balances (money in the bank).
- **Statement of Changes in Equity** - presents a summary of transfers to and from equity accounts including retained surplus, capital and other reserves.
- **Notes to the Financial Statements** - provides a detailed breakdown of all significant items in the Financial Statements and what these items represent.
- **Current and Long-Term Measures of Financial Sustainability** - presents nine sustainability indicators that have been set up by the Queensland Department of Local Government, Water and Volunteers (DLGWV) to help monitor the current and long-term sustainability of all councils across Queensland.

Corporate financial statements

	MILLION \$
Operating revenue	412.2
Operating expenses	(392.2)
Capital income	226.8
Capital expenses	(10.2)
Net Result	236.6
Total assets	5,479.6
Total liabilities	(261.4)
Net community assets	5,218.20
Total Capital Works expenditure	257.2

Background

Assumptions and principles

Under the requirements of the *Local Government Regulation 2012*, Council is required to prepare general purpose Financial Statements for the period. This report has been prepared in accordance with Australian Accounting Standards and complies with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. These are the consolidated financial statements of Council and its controlled entity, Cairns Art Gallery Limited.

Council controls and manages infrastructure assets that are largely unique to the public sector. These infrastructure assets include roads, bridges, footpaths, water reticulation and sewerage assets, which generally have very long useful lives and can only be used for providing local government services. The costs associated with the maintenance, depreciation and replacement of these assets form a material part of Council's annual expenditure.

Council continues to implement its Asset Management Plans to facilitate sound strategic asset management decisions.

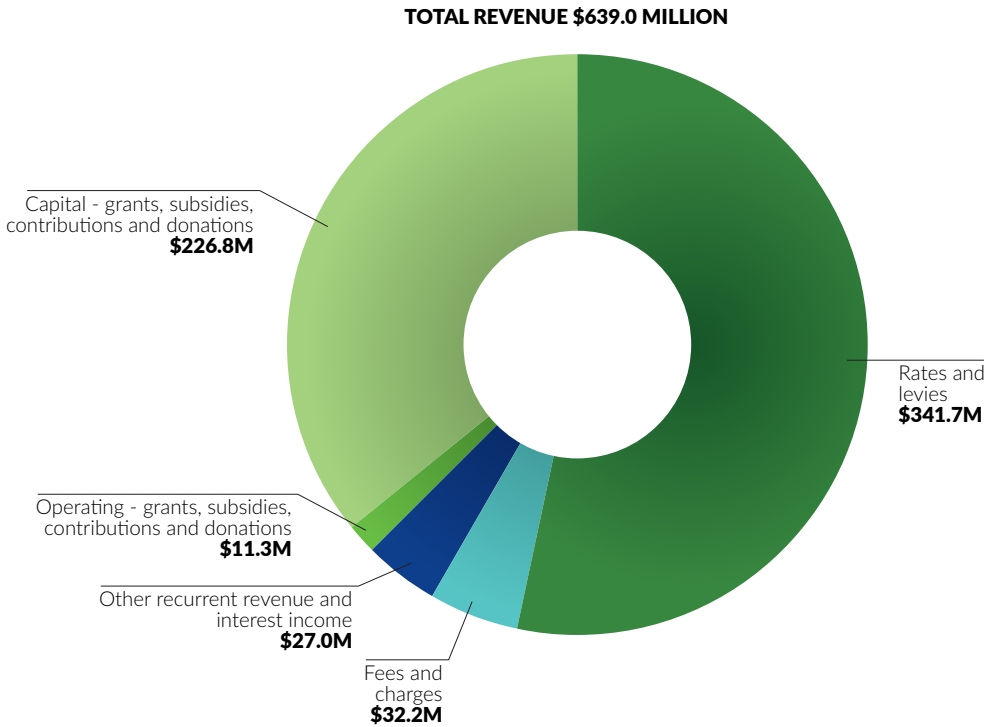
Council's Debt Policy aims to finance Capital Works and new assets to the greatest extent possible from revenue, grants and subsidies. Operating activities or recurrent expenditure cannot be funded by borrowings.

The business activities of Cairns Water and Cairns Resource Recovery return a dividend to Council in recognition that they have been established to further good governance. Dividends are then utilised to provide services and infrastructure to the community.

Statement of comprehensive income

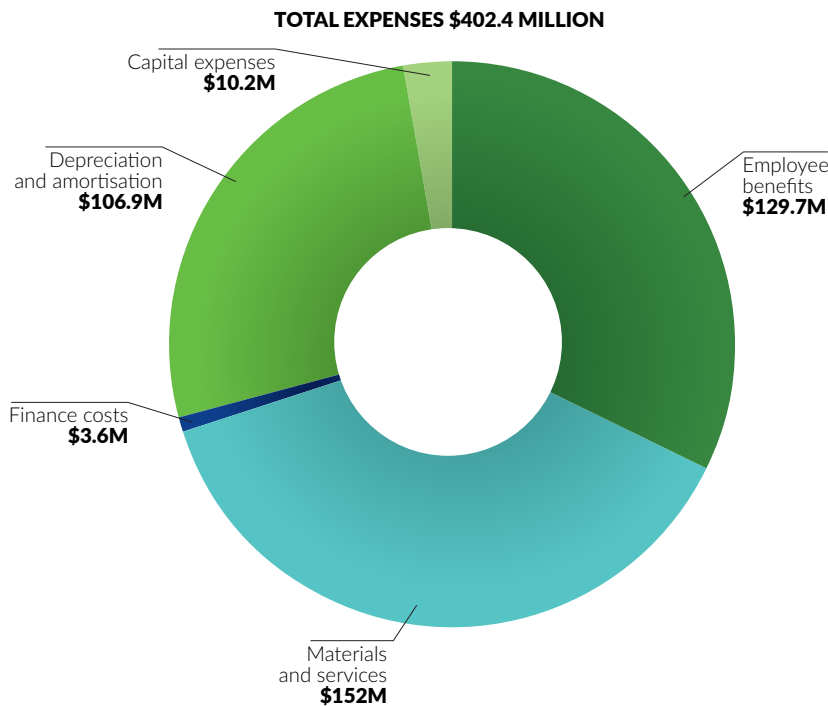
Revenue

Revenues for the 2024-2025 financial year come from various sources, as shown in the following graph.



The majority of Council’s revenue (53.5%) is sourced from net rates and utility charges. Another significant source of revenue is capital grants, subsidies and donations (35.5%), which are received solely for the purpose of funding current and future Capital Works in order for Council to continue to supply important infrastructure to the community.

Expenses



Employee benefits and materials and services make up 70.0% of the total expenditure of Council. Council has a strong labour workforce to provide maintenance, water and resource recovery services, planning, community, sport and cultural services and capital infrastructure for the community.

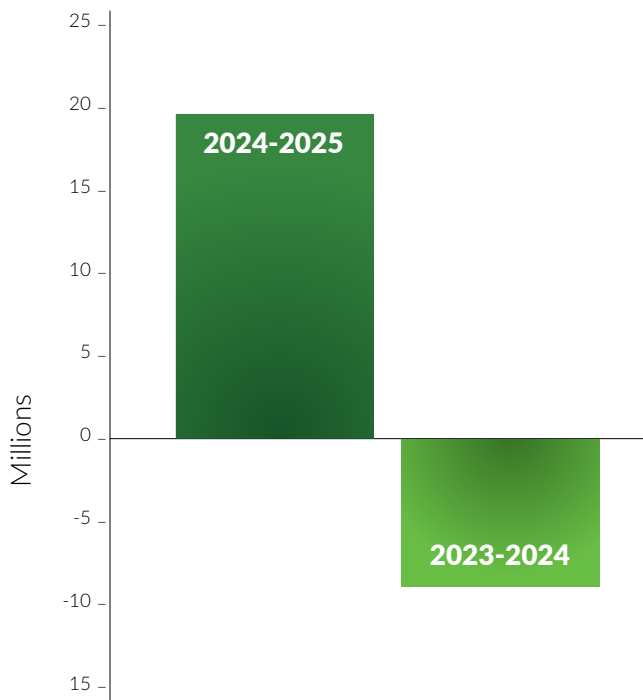
Operating position

Council's operating position reflects the organisation's ability to meet its day-to-day running costs from operating revenue.

The operating position is calculated by taking total operating revenue (\$412.2 million) and deducting total operating expenses (\$392.2 million). It does not include revenue or expenditure amounts for capital projects.

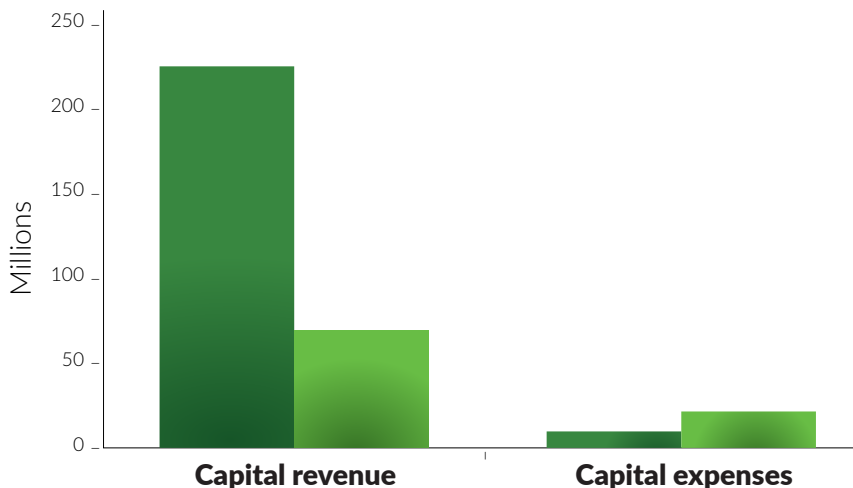
Council ended the 2024-2025 financial year with a \$20.0 million surplus, compared to the \$9.3 million deficit in the 2023-2024 financial period.

This graph shows the operating position for 2024-2025 compared to the operating position for 2023-2024.



Net result

Council's net result of \$236.6 million is calculated by taking the operating surplus of \$20.0 million above and adding capital revenue (\$226.8 million) and deducting capital expenses (\$10.2 million). The largest contributor to the significant increase in Council's net result for 2024-2025 is the receipt of capital grant funding associated with the CWSS1 project.



Capital revenue represents the following income streams:

- Donated assets – infrastructure assets contributed by developers that represents non-cash revenue. Assets donated can include roads, drains, sewerage mains, water mains and land.
- Developer contributions – cash contributions made by developers to fund future infrastructure assets have restrictions placed on their use and are constrained to capital reserves unspent in the year.
- Government subsidies and grants - this represents income received for the sole purpose of funding capital work projects.

Capital expenses predominantly represent the value of non-current assets replaced or disposed of throughout the year.

Further details on capital revenue and expenses are contained in notes 4 and 7 of the Financial Statements.

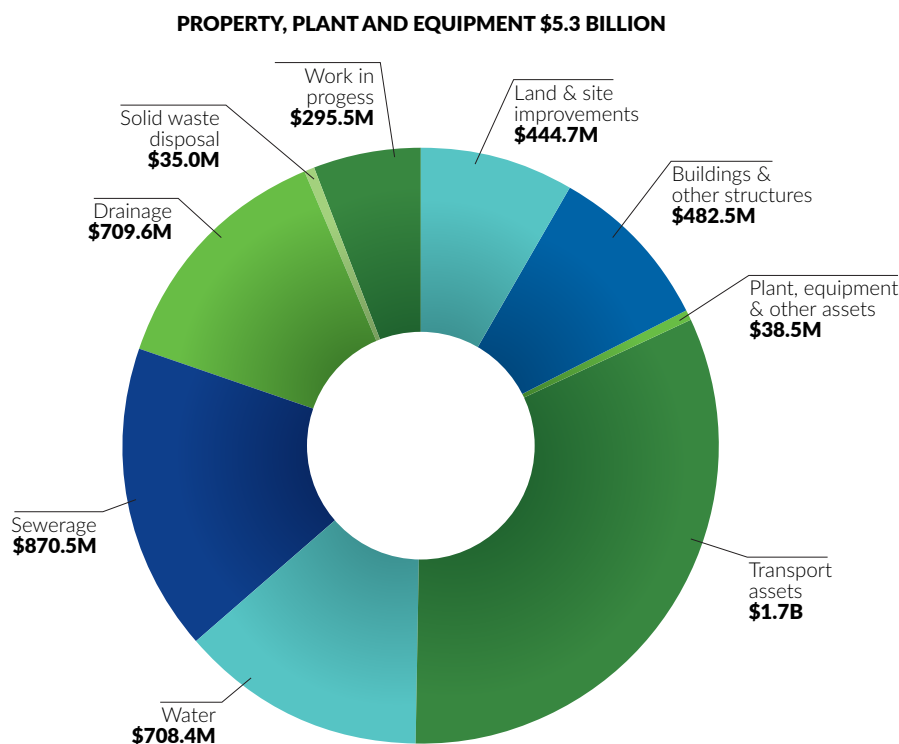
Statement of financial position

Assets

	2024-2025	2023-2024
	\$ million	\$ million
Current assets	139.9	78.6
Non-current assets	5,339.7	4,967.6
TOTAL ASSETS	5,479.6	5,046.2

Council assets as at 30 June 2025 totalled over \$5.48 billion. This includes \$139.9 million of current assets (liquid assets or amounts due to be received within 12 months) and \$5.34 billion of non-current assets. Property, plant and equipment makes up 97.4% of total assets.

The following graph shows a breakdown of property, plant and equipment by asset category.



Liabilities

	2024-2025	2023-2024
	\$ million	\$ million
Current liabilities	168.5	136.1
Non-current liabilities	92.9	121.0
TOTAL LIABILITIES	261.4	257.1

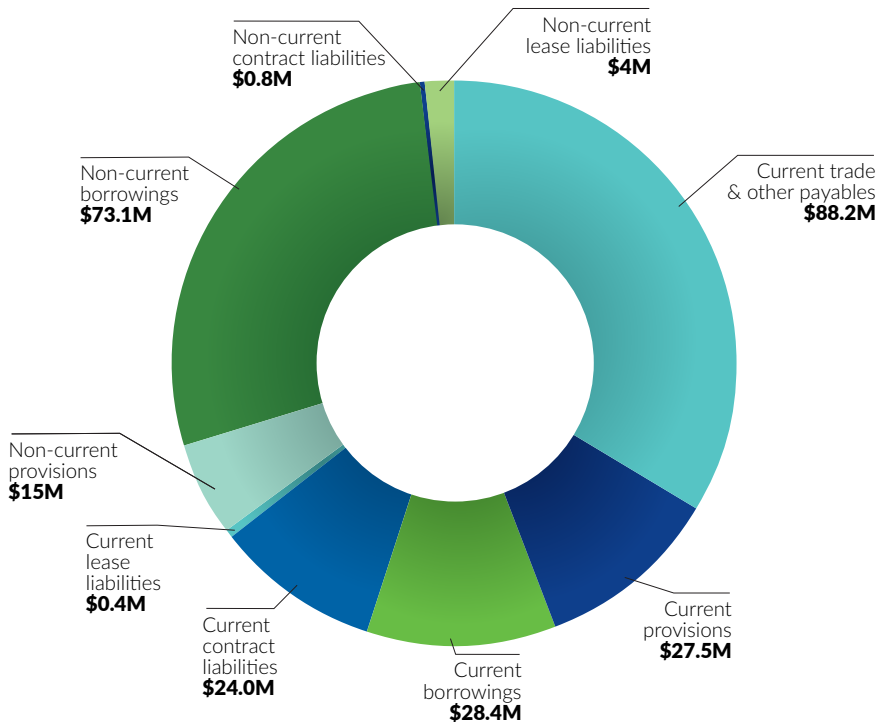
Total liabilities as at 30 June 2025 were \$261.4 million. This includes \$168.5 million of current liabilities (due to be paid out within 12 months) and \$92.9 million of non-current liabilities.

Liabilities mostly consist of loans, amounts owing to suppliers and amounts owing to employees for leave entitlements.

Interest-bearing liabilities represent the largest component within Council's liabilities and consists of loans from Queensland Treasury Corporation (QTC). Council loan borrowings are discussed further in the Borrowings section below.

The following graph shows a breakdown of liabilities by category.

TOTAL LIABILITIES \$261.4 MILLION



Borrowings

Council maintains a Working Capital Facility (\$120 million) with QTC. As at 30 June 2025 there were no drawdowns against the facility.

The following table outlines the current (due within 12 months) and non-current (due after 12 months) allocation of outstanding loan borrowings.

Principal and interest repayments are made on these borrowings on a monthly basis in accordance with the terms and conditions set by QTC. The repayment terms are reviewed on a regular basis to ensure that the expected loan term aligns with market movements.

The following table shows the split of Council's debt service payments between principal and interest.

	2024-25	2023-24
	\$ million	\$ million
Principal	27.7	27.2
Interest	2.5	2.2
TOTAL DEBT SERVICE PAYMENTS	30.2	29.4

As at 30 June 2025 Council's debt per rateable property was \$1,322 (2024: \$1,702).

Sustainability ratios

The following ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria that should be met to ensure the prudent management of financial risks in accordance with Chapter 5, Part 3, Division 1 of the *Local Government Regulation 2012*. The benchmarks used for the required ratios are per the DLGWV guidelines.

SUSTAINABILITY RATIOS					
Type	Ratio	Rationale	Benchmark	2024-25	Within limits
Operating performance	Operating surplus ratio	Holistic overview of Council operating performance	>0%	5.0%	✓
	Operating cash ratio	Cash operating performance (less depreciation and other non-cash items)	> 0%	31.5%	✓
Liquidity	Unrestricted cash expense cover ratio	Unconstrained liquidity available to Council	> 2 months	7.2	✓
Debt servicing capacity	Leverage ratio	Ability to repay existing debt	0 - 4 times	0.8	✓
Asset management	Asset sustainability ratio	Capital renewals program performance	> 60%	83.3%	✓
	Asset consumption ratio	Extent to which assets are being consumed	> 60%	68.3%	✓
	Asset renewal funding ratio	Asset replacement program performance	N/A*	100.0%	N/A
Financial capacity	Council controlled revenue	Capacity to generate revenue internally	N/A*	90.7%	N/A
	Population growth	Population growth/decline pressures on Council	N/A*	1.6%	N/A

Notes: * This ratio is for contextual purposes only and does not have a specified benchmark.

Conclusion

Council has finished the 2024-2025 financial year with a \$236.6 million net result and has continued strong investment in community infrastructure through the delivery of a Capital Works program in excess of \$257.2 million.

The above results leave Council well placed for the future with long term modelling indicating Council's ability to maintain outstanding levels of service and continue investment in infrastructure throughout the community.

Further details and breakdowns of all of the above items can be found in the Financial Statements and the detailed notes to the Financial Statements.

Complaints management

Administrative action complaints

Cairns Regional Council is committed to ensuring the principles of procedural fairness and natural justice are applied to all administrative complaints received from our customers. Council reviews, assesses and actions all complaints from members of the public, including anonymous complaints.

Council's complaints management process comprises four main levels of complaints:

- Level 1 - Frontline Complaints Handling (early resolution)
- Level 2 - Internal Assessment and Investigation (Administrative Action Complaint, Employee Conduct Complaint, Privacy, Human Rights)
- Level 3 - Internal Review and Investigation of a Serious Nature (i.e. Public Interest Disclosure)
- Level 4 - External Review - Crime and Corruption Commission, Queensland Ombudsman or Office of the Information Commissioner

In accordance with section 268 of the *Local Government Act 2009*, Council must adopt a process for resolving administrative action complaints. Council's Complaints Management Policy outlines the process by which Council records, manages, and resolves administration action complaints.

An administrative action complaint is a complaint that:

- (a) is about an administrative action of a local government, including the following, for example,
 - (i) a decision, or a failure to make a decision, including a failure to provide a written statement of reasons for a decision;
 - (ii) an act, or a failure to do an act;
 - (iii) the formulation of a proposal or intention;
 - (iv) the making of a recommendation; and
- (b) is made by an affected person.

In accordance with section 187 of the *Local Government Regulation 2012*, Council is required to report on the performance of the organisation in dealing with Administrative Action Complaints in its Annual Report.

THE FOLLOWING TABLE PROVIDES A SUMMARY OF ADMINISTRATIVE ACTION COMPLAINTS DURING 2024-25

The number of Administrative Action Complaints made in the reporting period	843
The number of Administrative Action Complaints resolved in the reporting period*	848
Admin Action Complaints not resolved by the local government under the complaints management process	9
The number of Administrative Action Complaints not resolved by the local government under the complaints management process that were made in the previous financial year	14

* This number includes all Administrative Action Complaints (General complaints, Waste and Water (Drinking Water including Quality and No Supply, Waste Complaints including General, Recycling Collections, Bedminster Facility, Spilt Waste, Transfer Stations and Waste Collections), Internal Reviews (including Administrative Action Complaints and Request for Compensation) and Employee Conduct Complaints from members of the public.

Assessment of Council's performance

Cairns Regional Council has a centralised complaints management process that ensures individual complaints are tracked and used to inform opportunities for improvement, in line with Council's corporate objectives.. In 2024, a review of the complaints management process was undertaken to ensure Council aligned with the Australian Standards and the Queensland Ombudsman whilst adhering to compliance with the *Local Government Regulation 2012*.

Public Sector Ethics

In accordance with section 23 of the *Public Sector Ethics Act 1994*, a public sector entity's annual report must include an implementation statement detailing the action taken during the reporting period to comply with the following sections of the *Public Sector Ethics Act 1994*:

Council provides the following implementation statements regarding the action taken during the Financial Year to comply with the following:

Preparation of Codes of Conduct

Cairns Regional Council's Code of Conduct for employees, contractors and volunteers was prepared in line with the *Public Sector Ethics Act 1994*.

Education and Training

Council's Corporate Induction Program ensures all employees appointed to positions at Council are aware of and understand their rights and obligations under the Code of Conduct.

Procedures and Practices

All of Council's procedures and practices reflect Council's commitment to the ethical principles and obligations of the *Public Sector Ethics Act 1994*.

Commercial business units

Cairns Water and Cairns Resource Recovery

Overview

Cairns Water and Cairns Resource Recovery are commercialised business units of Cairns Regional Council with a charter for:

- Supply of safe, reliable drinking water to consumers.
- Collection and treatment of domestic wastewater, commercial and industrial trade waste.
- Collection, recycling and disposal of municipal solid waste.
- Planning for and delivering water, wastewater and resource recovery infrastructure.
- Maintenance of the community's water, wastewater and resource recovery infrastructure.
- Environmental management of water, wastewater and resource recovery infrastructure facilities.

Operationally, these business units are managed as a single entity within the Cairns Infrastructure and Assets directorate. For reporting purposes under the National Competition Policy, Cairns Regional Council is classed as providing two significant business activities: these being water and wastewater (collectively) and resource recovery (waste) services. Both Cairns Water and Cairns Resource Recovery are considered significant business activities under the *Local Government Regulation 2012*. Accordingly, these business units have been commercialised under this legislation and report to Council as such.

The Cairns Water and Cairns Resource Recovery business units provide a high level of customer service to the Cairns community by building relationships and capability, having the right people and the right culture, and using efficient processes to deliver effective results.

For a breakdown of financial operations and dividend returns to Council, please see the Annual Statement of Operations below and the corresponding financial statements.

Cairns Water

Water supply

Cairns Water operates nine water supply schemes: Bartle Frere, Bramston Beach, Mirriwinni, Babinda, Bellenden Ker, Fishery Falls, Mountain View, Orchid Valley and Copperlode/Behana. The main water sources that supply the area from Gordonvale to Palm Cove are the Copperlode Falls Dam and Behana Creek. The small southern communities draw water from a number of intakes on local streams.

Principal assets include:

Major water sources	Copperlode Falls Dam (Lake Morris) Behana Creek
Major treatment plants	Freshwater Creek Tunnel Hill
Minor intakes	Eight minor intakes consistent with the Drinking Water Quality Management Plan
Kilometres of mains	~2.330.7km**

** Data sourced from DM#4954376, Asset Management Plan - Water Assets

Major Capital Works projects undertaken within the water supply system, and corresponding expenditure for the year, are listed below.

- \$4.4 million, Smart Water Meters
- \$3.6 million, 2024-2025 Water Main Refurbishment Program
- \$2.6 million, 2024-2025 Water Meter Replacement Program
- \$1.9 million, Mayers Street Water Reservoir Refurbishment
- \$1.8 million, Brinsmead Reservoir Renewal
- \$1.6 million, Mount Peter Estate Trunk Water Mains

Wastewater

Cairns Water manages six wastewater schemes. The Cairns region has distinct catchment areas serviced by six wastewater treatment plants (WWTPs): Marlin Coast, Northern, Southern, Edmonton, Gordonvale and Babinda. The WWTPs are a combination of activated sludge and biological treatment processes, with the two larger plants (Northern and Southern) also having membrane filtration processes. The smaller plants treat effluent to a secondary standard, while the larger plants treat to a tertiary standard. Council has been issued with an Environmental Authority from the Queensland Department of Environment, Tourism, Science and Innovation (the regulator) for the management of these WWTPs.

Principal assets include:

Major treatment plants	6*
Sewage pumping stations	184*
Kilometres of mains	~1,355.8*

* Data sourced from DM#4954281, Asset Management Plan - Wastewater Assets

Major Capital Work projects undertaken within the wastewater system, and corresponding expenditure for the financial year, are listed below.

- \$5.2 million, Sewer Pump Station New W1
- \$2.3 million, 2024-2025 Sewer Relining Program
- \$2.1 million, Northern Wastewater Treatment Plant Dewatering System Upgrade

Resource Recovery

Cairns Resource Recovery manages a range of solid waste and resource recovery operations, activities and services across the region. These include kerbside waste and recycling collection contracts, a regional waste management contract for the disposal of waste through an Advanced Resource Recovery Facility (ARRF), a Material Recovery Facility (MRF), a Glass Processing Facility, five transfer stations, the Buy Back Shop for the resale of recovered materials, and the environmental monitoring of Council's closed landfills. The business focus is on maximising resource recovery and reducing waste to landfill primarily driven through the Waste Reduction and Recycling Strategy 2018-2027.

Principal assets include:

PRINCIPAL ASSET	ASSET LOCATION/S
Materials Recovery Facility	Portsmith
Regional Container Processing Facility	Portsmith
Waste Transfer Stations	Babinda Gordonvale Portsmith Smithfield Bramston Beach
Buy Back Shop	Portsmith
Closed landfills	Portsmith White Rock Babinda Gordonvale Yorkeys Knob Machans Beach
Waste disposal	Contractual arrangements with a commercial entity Veolia to accept and dispose of all Council waste at an Advanced Resource Recovery Facility (ARRF)

Capital Works projects undertaken within Cairns Resource Recovery and corresponding expenditure for the year was \$1,948,712.

Annual statement of operations

The 2024-25 annual Performance Plan (the Plan) for Cairns Water and Cairns Resource Recovery is the agreement with Cairns Regional Council to deliver water, wastewater and resource recovery operations. The Plan describes Cairns Water and Cairns Resource Recovery's scope of activities, responsibilities, service to customers, environmental protection, asset management and its financial policies.

In all undertakings, Cairns Water and Cairns Resource Recovery strives to achieve service provisions to the Cairns community in a manner that maximises both Cairns Regional Council and community ideals. This is achieved through economic, social and environmental objectives being assessed in all stages of Water and Resource Recovery operations from long-term strategic planning through to operational delivery.

Section 115 of the *Water Supply (Safety and Reliability) Act 2008* requires water service providers to prepare and publish Customer Service Standards. The Customer Service Standards are intended to protect customers where there is no contract between them and the water service provider. This is to ensure customers are adequately informed about the service they are receiving, the level of service (reported through the Queensland Government Key Performance Indicators) they can expect to experience, and how they interact with the provider.

Section 142 of the *Waste Reduction and Recycling Act 2011* requires waste operators to strategically plan waste reduction and recycling with reportable Waste and Recycling performance indicators.

The Customer Service Standards for the Water and Resource Recovery business units, reviewed in June 2025, summarise these indicators.

Amendments to annual Performance Plans

There were no substantive amendments made to the 2024-2025 Annual Performance Plans.

Key deliverables

The Plan meets the requirements for the two commercial business units of Council being:

- Cairns Water
- Cairns Resource Recovery

The Cairns Infrastructure and Assets directorate is responsible for the provision of water and wastewater services to consumers throughout the Cairns Region and the provision of municipal solid waste services to the community, including:

- Impounding, harvesting and treatment of raw water.
- Reticulated treated water services.
- Reticulated wastewater collection services including wastewater treatment and by-product disposal.
- Treated effluent and bio-solids for re-use purposes.
- Planning, design, documentation and construction of water, wastewater and resource recovery infrastructure.
- Collection, treatment and disposal and/or recycling of municipal solid wastes.
- Aggregation, processing, recovery and disposal of domestic, commercial and not-for-profit charitable self-hauled waste and recycling.
- Environmental monitoring and management of closed landfills.
- Trade waste services.
- Review of plumbing applications, plumbing approvals.
- Community education programs
- Water demand management services, including meter testing
- Hydraulic information to allow design of water network infrastructure
- As-constructed plans for water and wastewater
- Installation of new water supply and wastewater services
- Miscellaneous maintenance services for water and wastewater
- Buy Back Shop
- Business recycling
- Regional Container Refund Scheme processing

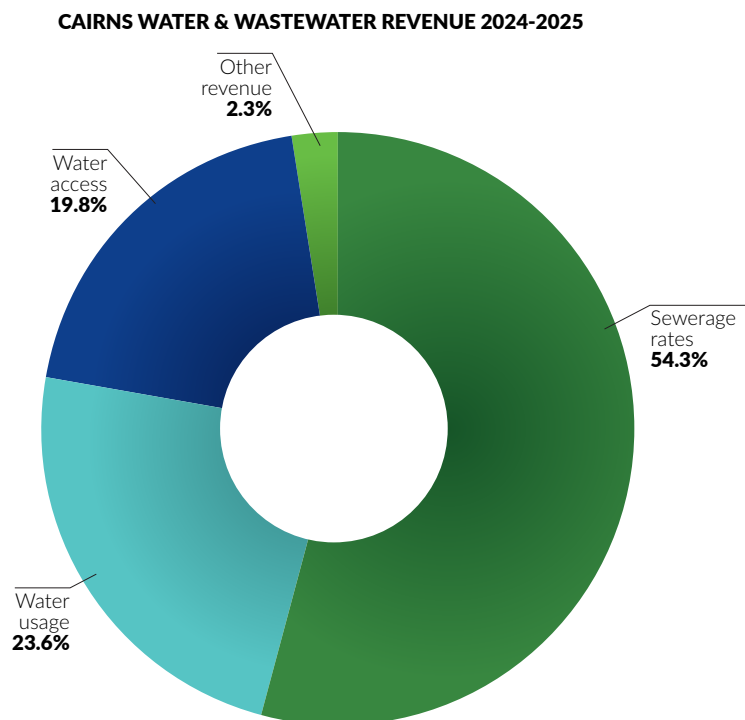
Community service obligations carried out by Cairns Water and Cairns Resource Recovery are as follows:

A Community Service Obligation arises when a government specifically requires a public enterprise to carry out activities relating to outputs or inputs which it would not elect to do on a commercial basis and which the government does not require other businesses in the public or private sectors to generally undertake or which it would only do commercially at higher prices.

ACTIVITIES	COMMUNITY SERVICE OBLIGATION	2024-2025
TYPE 1 ACTIVITIES		\$
Water	Water rates based financial assistance	62,400
	Total	62,400
Wastewater	Sewerage rates based financial assistance	1,034,400
	Total	1,034,400
Resource Recovery (Waste)	Free disposal green waste	764,900
	Free disposal general waste	358,500
	Schools recycling	36,800
	In-kind waste and recycling collections	7,000
	Total	1,167,200

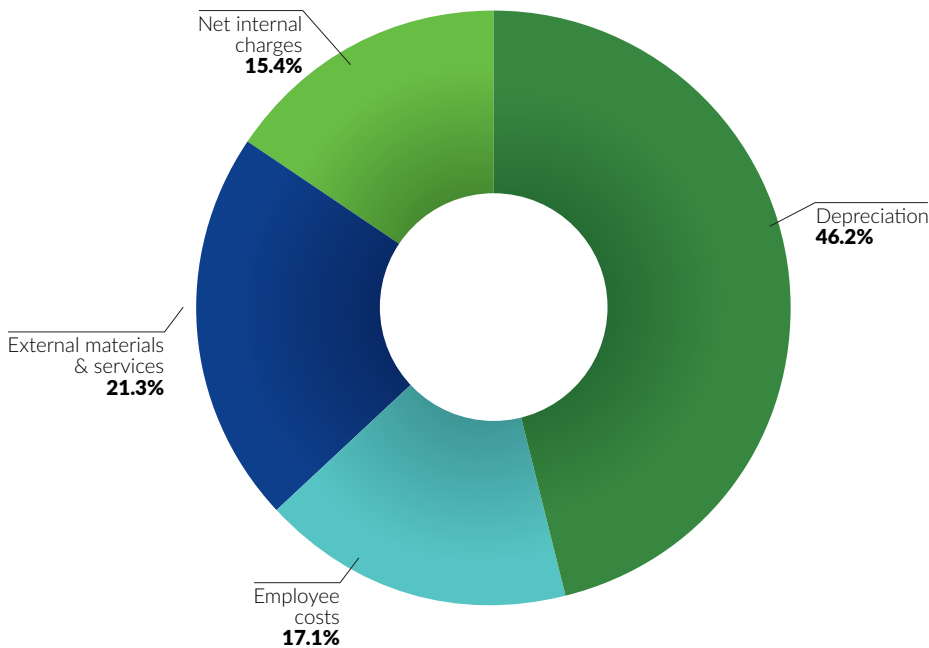
Financial indicators - Water and Wastewater

The source breakdown of water and wastewater actual revenue is detailed in the graph below.



The source breakdown of Water and Wastewater actual expenses is detailed in the graph below.

CAIRNS WATER & WASTEWATER EXPENDITURE 2024-2025



A detailed breakdown of all revenue and expenses associated with Cairns Water and Cairns Resource Recovery activities can be found in the Financial Statements.

Service indicators - Water and Wastewater services

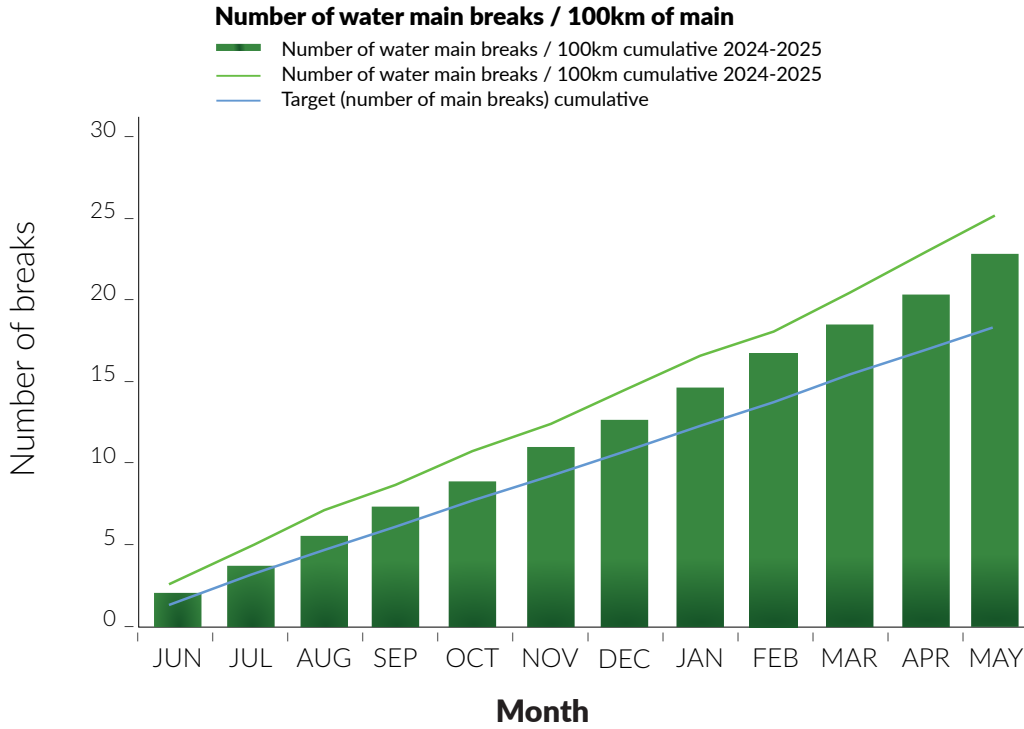
Cairns Water reported on the following Key Performance Indicators (KPIs) to Council on a quarterly basis during 2024-2025. Graphs showing the performance for each indicator by month are displayed below. The graphs are adjusted to align with the Cairns Resource Recovery business unit's reporting period.

QG KPI*	PERFORMANCE INDICATOR	PERFORMANCE MEASURE	TARGET THRESHOLD
QG 4.5	Total water main breaks (S)**	Breaks per 100km / year	≤ 18
QG 4.6	Total sewerage main breaks and chokes (S)	Breaks and chokes per 100km / year	≤ 16
QG 4.7	Incidence of unplanned interruptions - water (S)	Water interruptions per 1000 properties / year	≤ 120
QG 4.8a	Average response time for water bursts	Hours	≤ 2
	Average response time for water leaks	Hours	≤ 24
QG 4.9a	Average response time for sewerage main breaks	Hours	≤ 2
	Average response time for sewerage main chokes	Hours	≤ 24
QG 4.10	Water Quality Complaints (S)	Per 1000 properties / year	≤ 3
QG 4.11	Total water and sewerage complaints (S)	Per 1000 properties / year	≤ 10

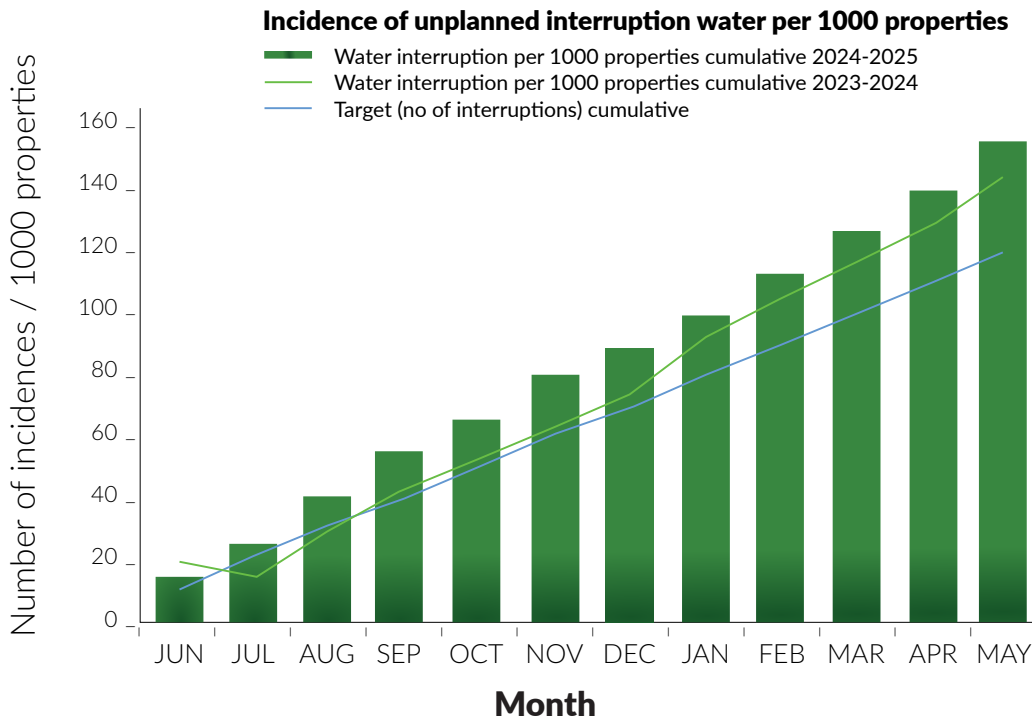
*QG KPI: Queensland Government Key Performance Indicator

** (S): Scheme-wide as opposed to service provider-wide

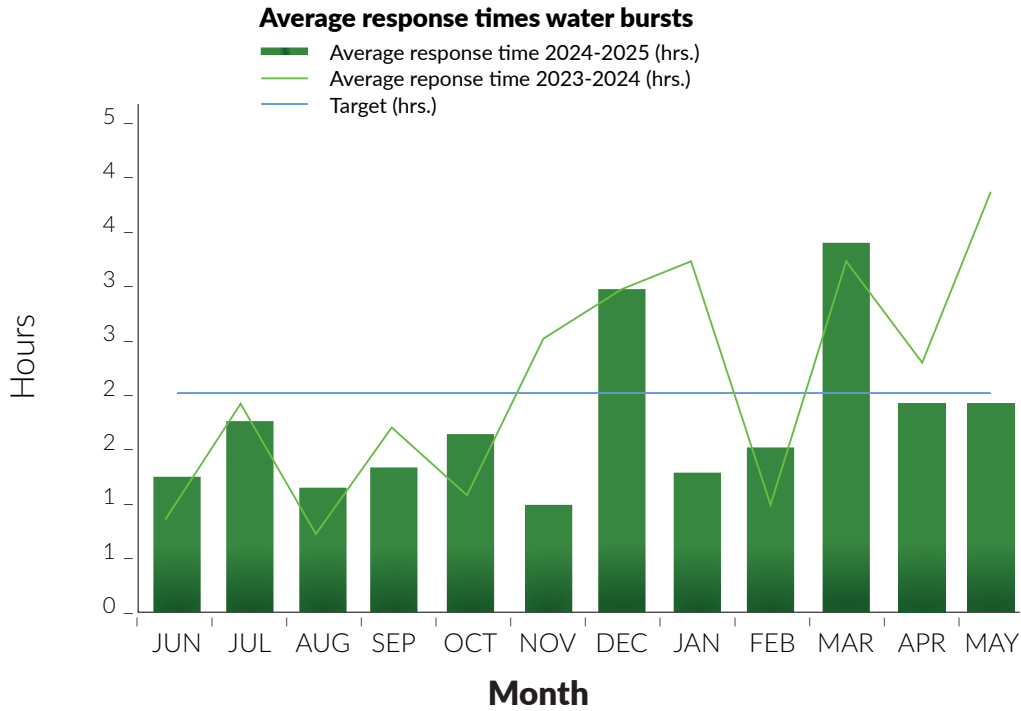
Water supply



A range of factors contributed to water main breaks, including pipe age, deterioration, corrosion, environmental conditions, and tree root intrusion. These form part of an Infrastructure Asset Renewal Program.

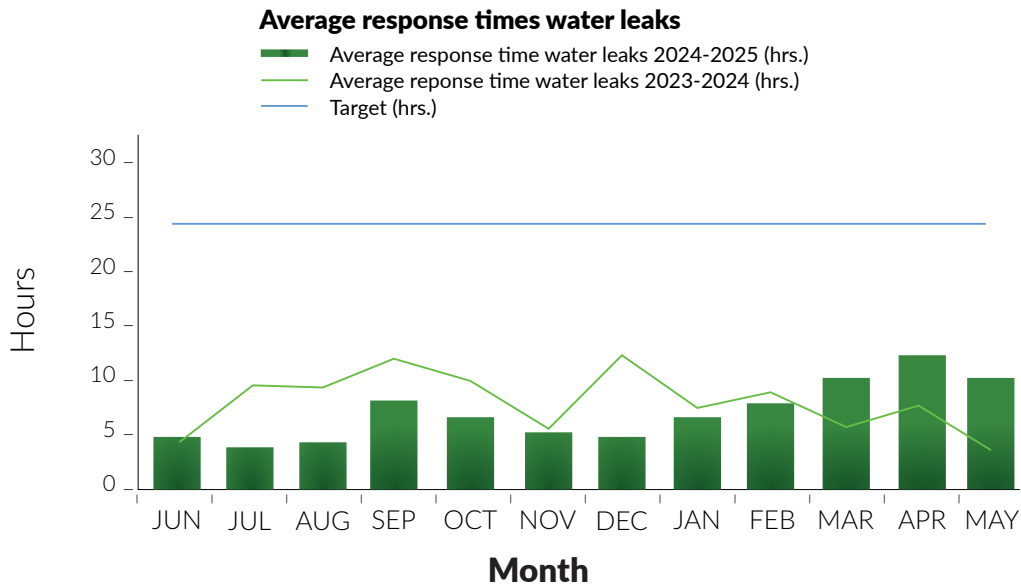


The cumulative number of unplanned interruptions has exceeded the KPI target due to the increasing number of ageing assets.

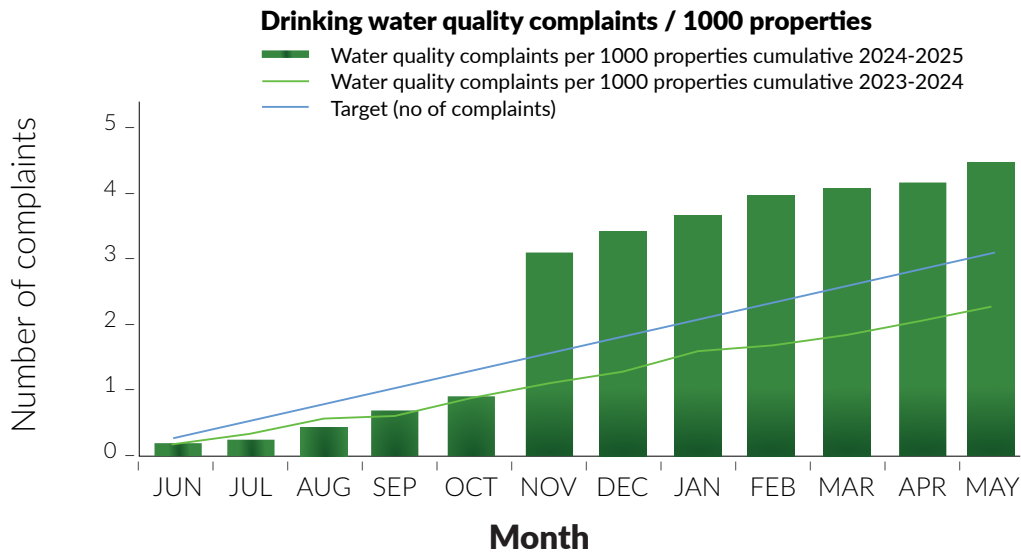


The average response time for water main bursts exceeded the target in December, and March partly due to the method of the request being raised (through web) and in some instances, incorrect categorisation of requests received.

From July 2025, triaging and creation of CRMs following requests raised through the MyCairns App are now performed 24/7, in accordance with Council's after-hours processes. This change supports a rapid response at all times.

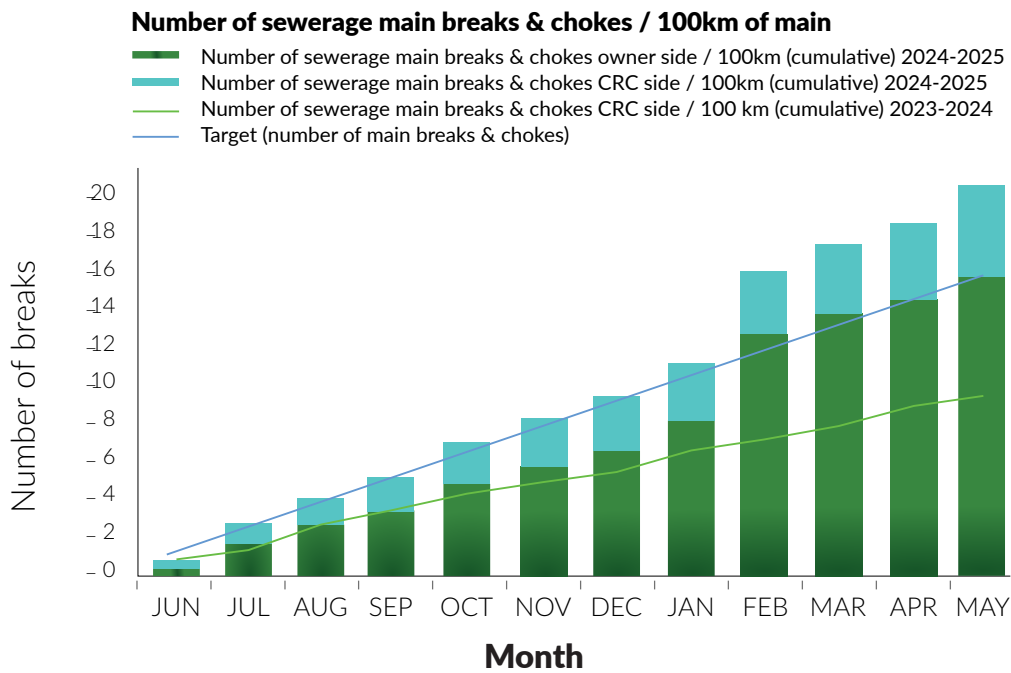


Water bursts and water leaks are tracked separately to give a more accurate representation of operational performance. Typically, non-urgent incidents such as minor water leaks, will have a longer response time due to the nature of the incident. This metric has been consistent with the target average response time for water leaks met for all months.

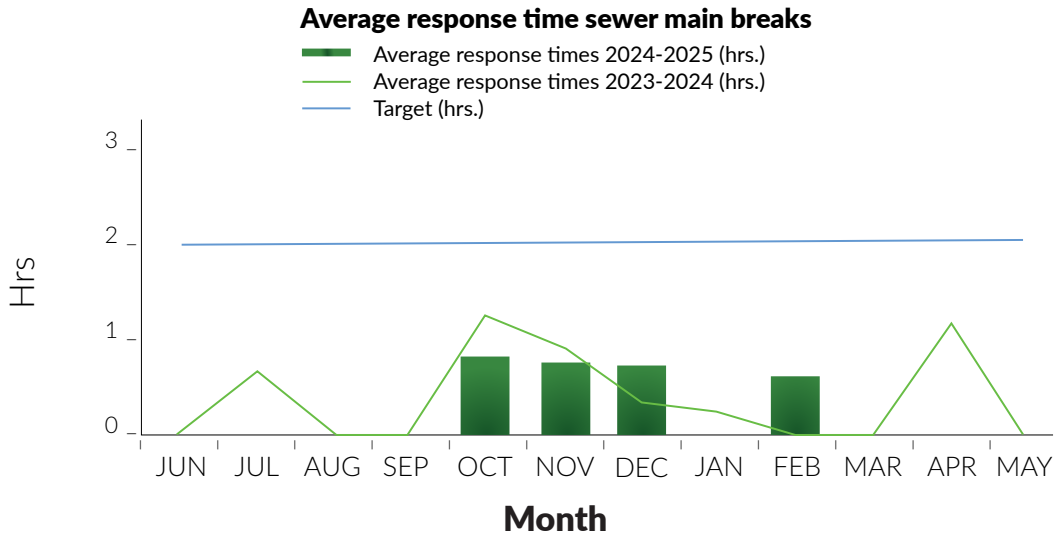


The cumulative number of drinking water quality complaints exceeded the target in November owing to complaints about water quality due to ongoing maintenance of reservoirs. Subsequent monthly values exceed the target as the values are cumulated.

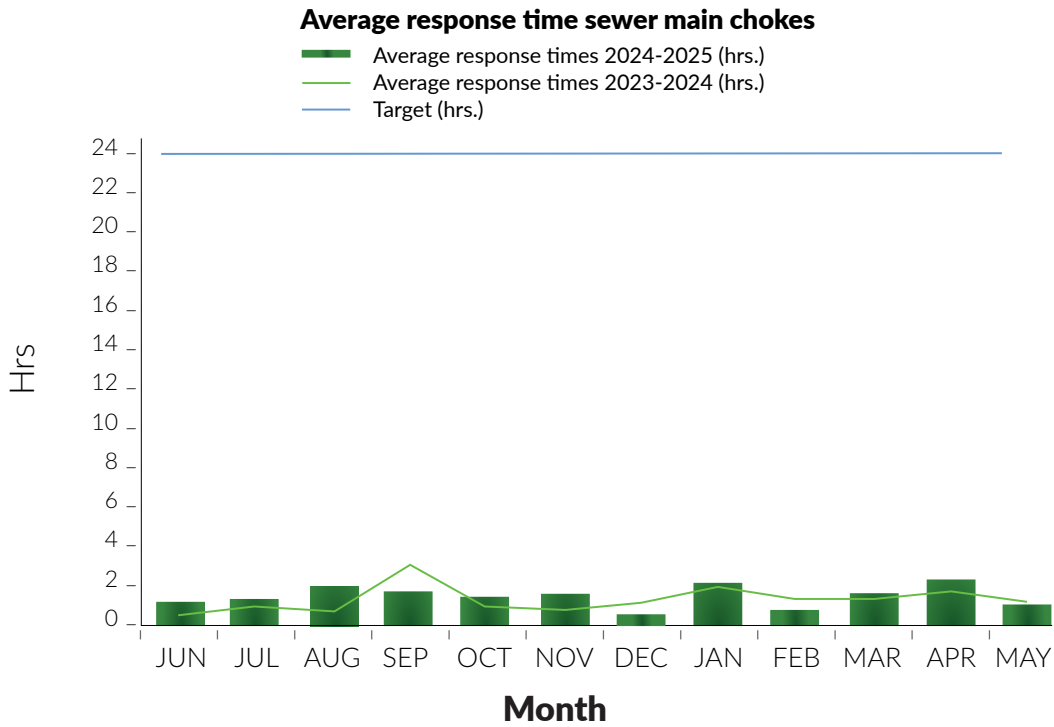
Sewerage system



The cumulative number of sewer main breaks and chokes on Council infrastructure started exceeding the KPI target in February. During the wet season, flooding of sewer mains impacts the network, which relates to the January/February rain event and the increase over target.



The average response time for sewer main breaks did not exceed the target. The KPI continues to be effective.



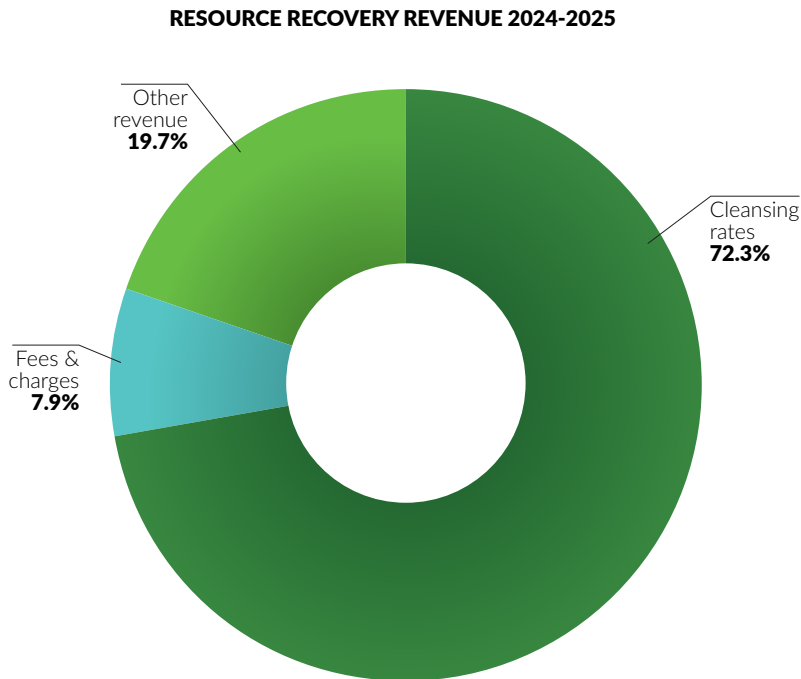
The average response time for sewer main chokes did not exceed the target.

Customer complaints

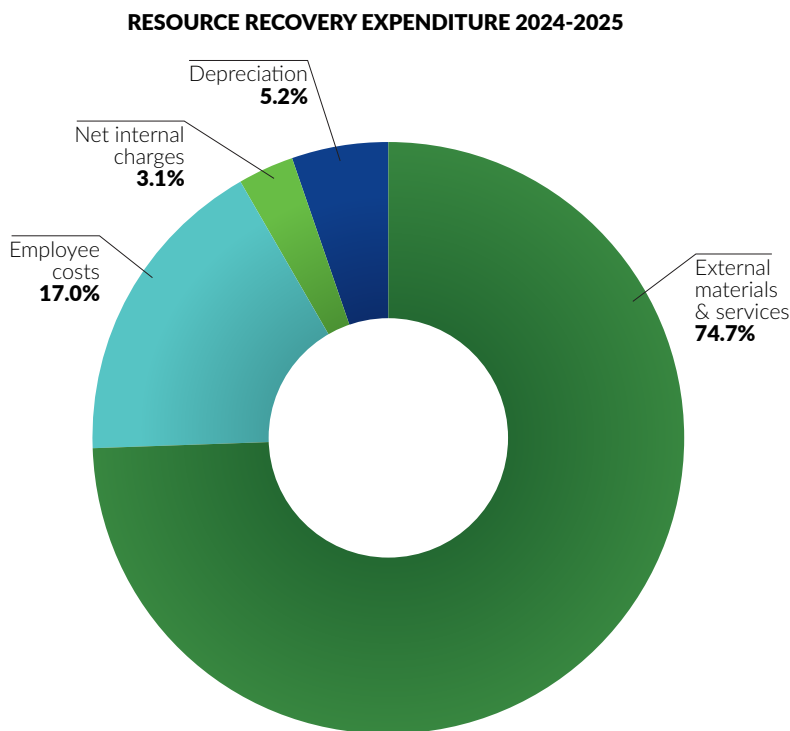
Overall, 3 customer complaints were received related to the service rendered while attending water main breaks in the Brinsmead area. These have been resolved adhering to Council's Complaints Management Policy.

Financial indicators - Resource Recovery

The source breakdown of Cairns Resource Recovery's actual revenue is detailed in the graph below.



The source breakdown of Cairns Resource Recovery's actual expenses is detailed in the graph below.



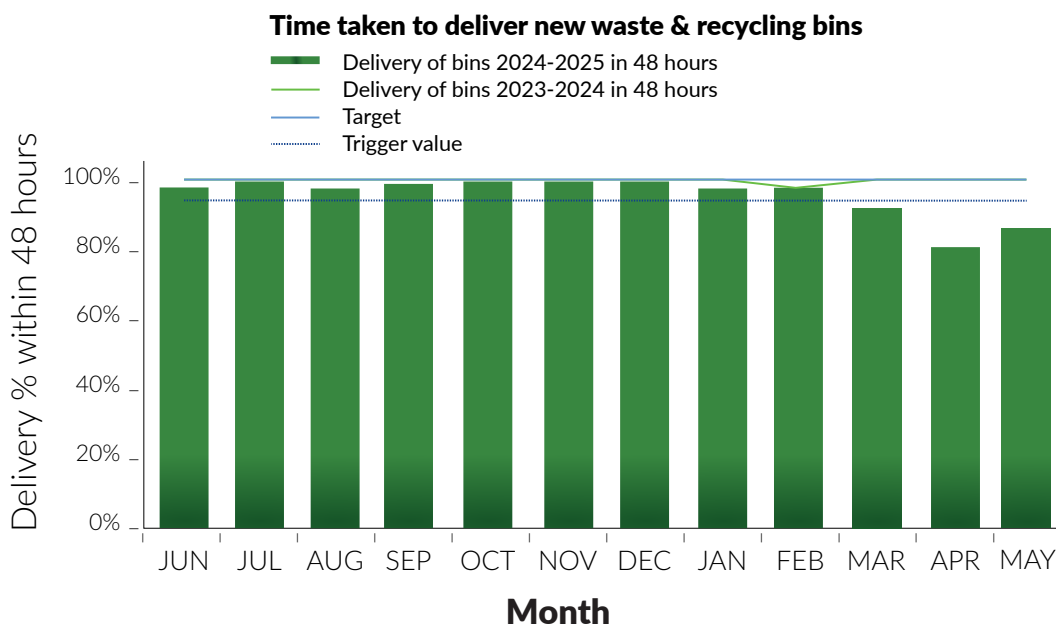
A detailed breakdown of all revenue and expenses associated with Cairns Water and Cairns Resource Recovery activities can be found in the Financial Statements.

Service indicators - Resource Recovery

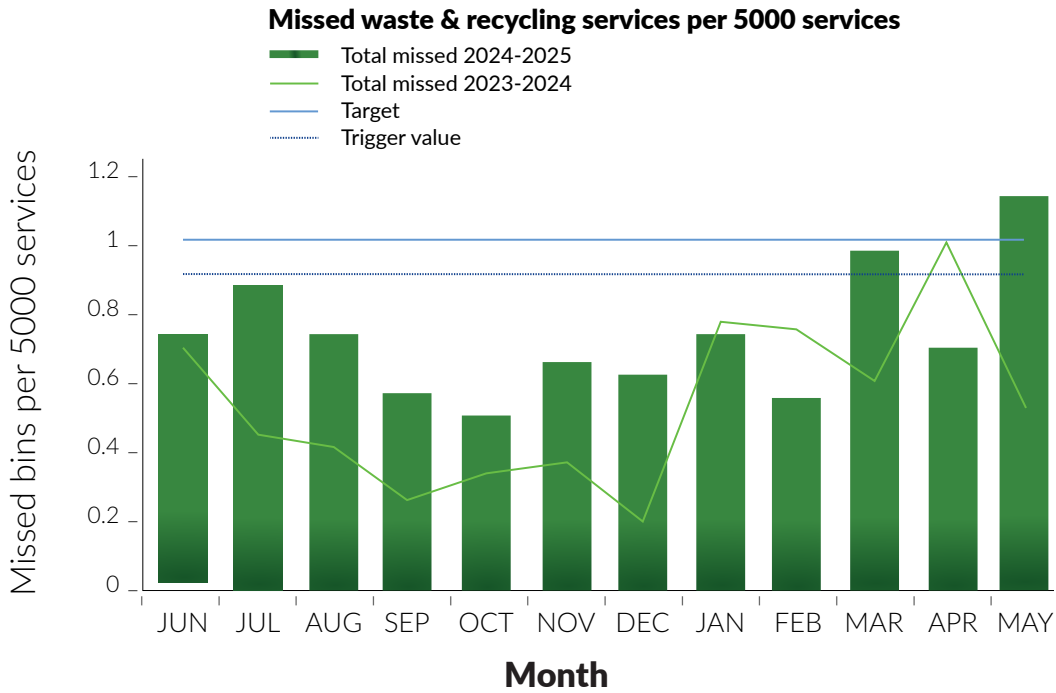
Cairns Resource Recovery reported on the following KPIs to Council on a quarterly basis during 2024-2025.

PERFORMANCE INDICATOR	PERFORMANCE MEASURE	TARGET
New bin delivery	Response time for new bin delivery	100% within 48 hours
Missed services - kerbside waste	Number of missed services per month	≤ 1 per 5,000 services
Response time to missed services -kerbside waste	Response time for collection of missed kerbside waste services	95% within 24 hours
Missed services - kerbside recycling	Number of missed services per month	≤ 1 per 5,000 services
Response time to missed services -kerbside recycling	Response time for collection of missed kerbside waste services	95% within 24 hours
Response time to repair/replacement requests - kerbside waste and recycling	Response time to repair/replace requests for kerbside waste and recycling	95% within 48 hours

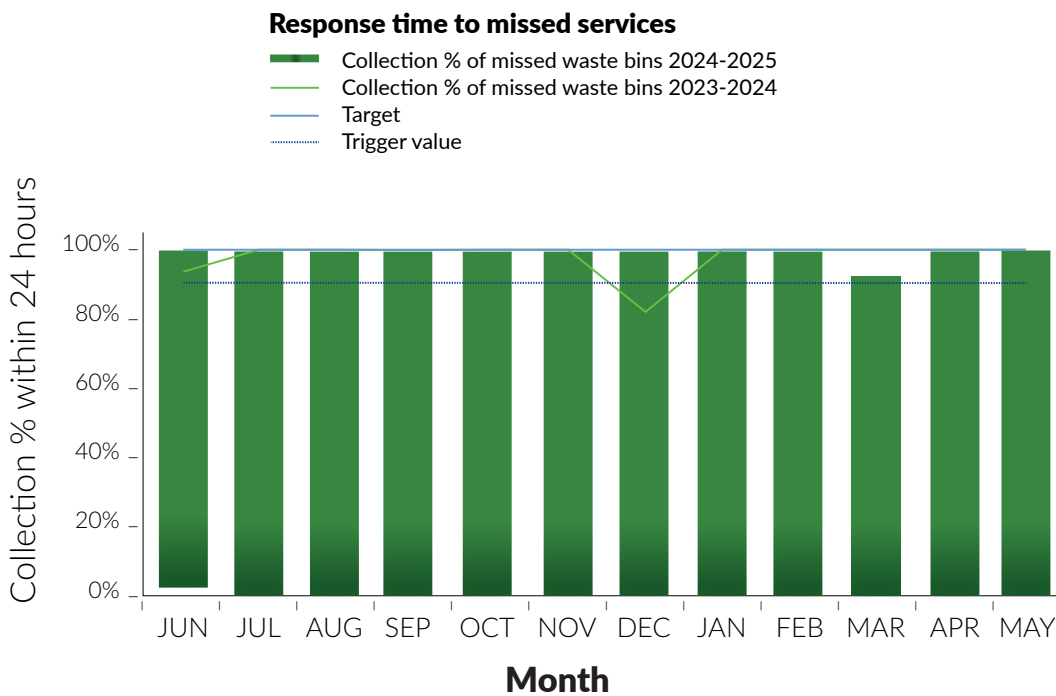
Graphs showing the performance for each indicator by month during 2024-2025 are displayed below.



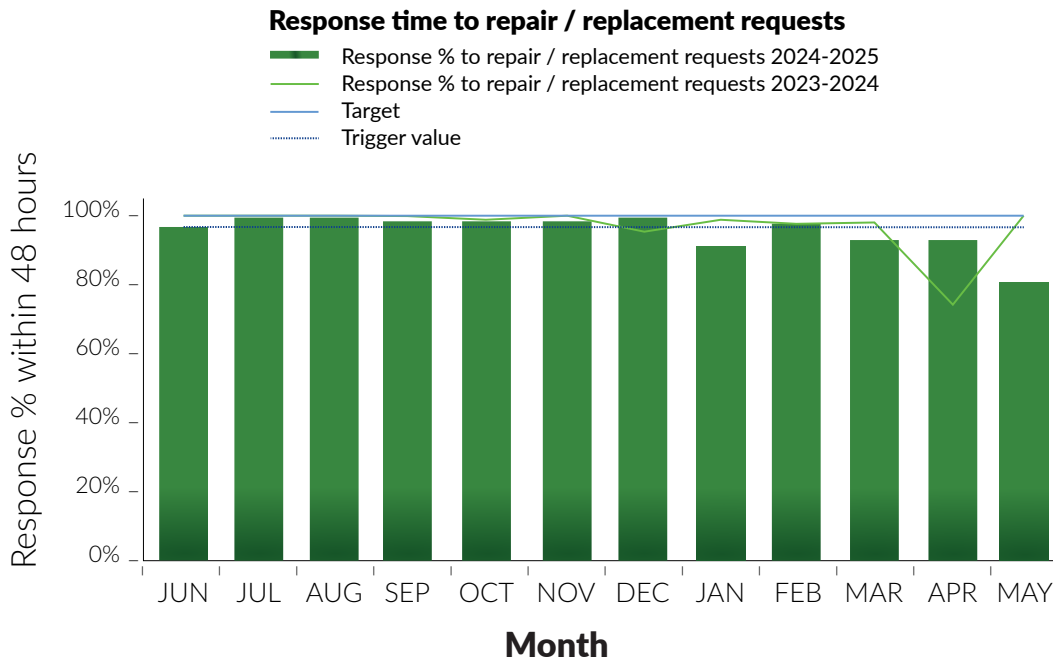
1,411 requests for new bins were received in the 2024-2025 financial year. New bins were delivered on target, except for some months where, a bin supply chain issue negatively impacted the ability to deliver new bins promptly, causing some delays.



More than 4.79 million kerbside waste and recycling bin collections were conducted in the 2024-2025 financial year, with only 701 (0.01%) missed.



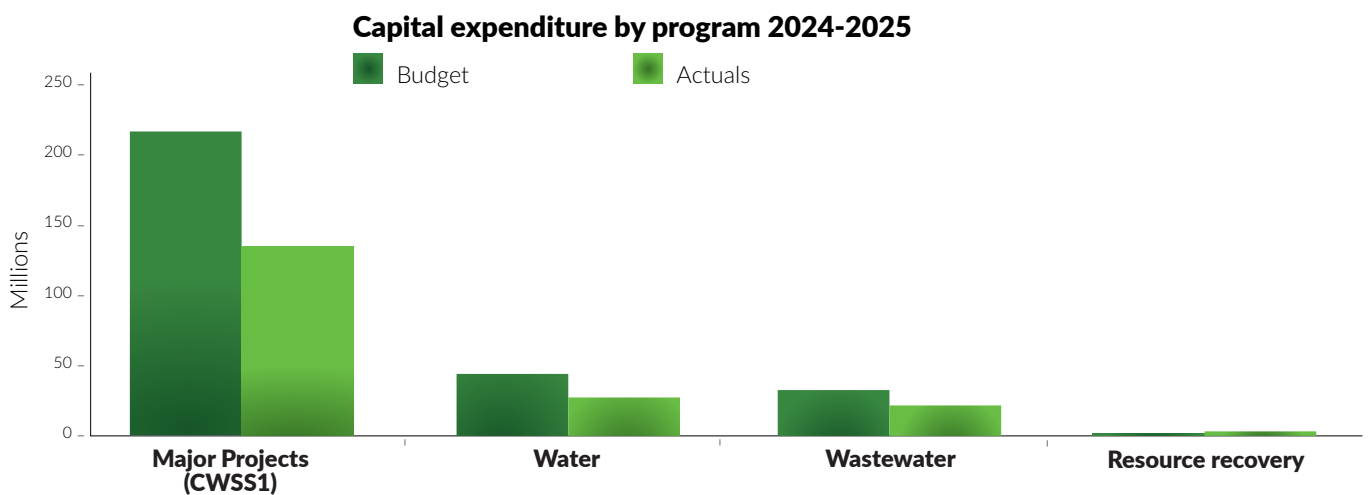
Of the 701 missed waste and recycling bin collections, 694 (99%) were rectified within 24 hours.



More than 7,666 waste and recycling bin repair/replacement requests were received in the 2024-25 financial year, with 335 requests completed outside of the 48-hour target threshold. A bin supply chain issue negatively impacted the ability to deliver replacement bins promptly, causing some delays.

Capital Works

2024-2025 Capital Works for Major Projects (CWSS1), Water, Wastewater and Resource Recovery totalled \$174.1 million. This expenditure was 59% of the total capital expenditure budget of \$295.6 million.



Cairns Water - operating statement

For the year ending 30 June 2025

	2024-2025 ACTUAL \$'000	2024-2025 BUDGET \$'000
OPERATING REVENUE		
Net rates and utility charges	164,569	165,207
Fees and charges	3,157	2,988
Interest	1,491	1,220
Miscellaneous revenue	680	712
Total operating revenue	169,896	170,127
OPERATING EXPENDITURE		
Employee benefits	16,984	16,842
Materials and services	36,334	35,789
Depreciation and amortisation expenses	45,807	47,423
Finance costs	10	-
Total expenses	99,134	100,055
OPERATING CAPABILITIES BEFORE CAPITAL ITEMS AND INCOME TAX	70,762	70,073
CAPITAL ITEMS		
Gain / (loss) on disposal of property, plant and equipment	(2,558)	(6,167)
Contributed assets	7,605	6,543
Subsidies and grants	142,521	104,857
Total capital times	147,569	105,234
INCREASE/(DECREASE) IN OPERATING CAPABILITY BEFORE TAX	218,331	175,306



Cairns Resource Recovery - operating statement

For the year ending 30 June 2025

	2024-2025 ACTUAL \$'000	2024-2025 BUDGET \$'000
OPERATING REVENUE		
Net rates and utility charges	34,595	34,574
Fees and charges	3,802	3,354
Interest	360	289
Miscellaneous revenue	8,931	8,314
Grant income	159	-
Total operating revenue	47,847	46,531
OPERATING EXPENDITURE		
Employee benefits	6,664	6,607
Materials and services	30,581	30,424
Depreciation and amortisation expenses	2,033	1,931
Finance costs	4	1
Total expenses	39,282	38,963
OPERATING CAPABILITIES BEFORE CAPITAL ITEMS AND INCOME TAX	8,565	7,568
CAPITAL ITEMS		
Gain / (loss) on disposal of property, plant and equipment	(385)	(759)
Total Capital Items	(384)	(759)
INCREASE/(DECREASE) IN OPERATING CAPABILITY BEFORE TAX	8,180	6,809

Summary of rates and concessions

Special rates and charges

Pursuant to sections 92 and 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council has resolved to raise and levy the following special charges.

Holloways Beach Rock Wall Stage 2A: An amount to be levied on each parcel identified on the map marked Holloways Beach Rock Wall - Stage 2A.

Bluewater Canal:

- An amount of \$2,589.24 to be levied on each lot identified on the map marked Bluewater Canal.
- A total amount of \$279,637.92 for Bluewater Marina.
- A total amount of \$98,929.46 for Yorkeys Knob Marina.

Rebates and concessions

Councillor Pensioner Concession

For new approved applications from 1 July 2022, for Council's Pensioner Concession the rebate was set at \$300.00 per annum. From 1 July 2024, the rebate was set at \$320.00 per annum.

For pre-existing recipients (e.g., approved prior to 1 July 2022) of Council's Pensioner Concession the following applied:

- a. A rebate of 40 per cent of the General Rate up to a maximum of \$1,350 per annum was granted to all pensioners whose applications met the eligibility criteria set down in Council's Pensioner Policy. These concessions were not applied retrospectively.
- b. The upper limit of total concession did not exceed 5% of Council's total net general rates, therefore the 40% concession was not required to be reduced on a pro rata basis in line with policy.

Retirement Village Concession

A concession was extended to retirement villages (as classified under Land Use Code 21), where a legal entity separate to the residents is the owner and the pensioners are responsible for paying the rates, to the extent that residents of the village are pensioners.

A concession was then applied based on the number of dwellings occupied by pensioners as a percentage of the total number of dwellings in the village.

Rates Based Financial Assistance

Council maintains a Rates Based Financial Assistance (RBFA) Policy which allows Council to consider applications for concession of general rates, water access charges and sewerage charges from not-for-profit recreation, sporting and community groups.

To qualify for assistance, the constitution of these organisations must clearly state prohibitions on any member of the organisation making a private profit or gain, either from ongoing operations of the organisation or as a result of distribution of assets if the organisation is wound up.

Financial Hardship Policy

Council recognises the effect of the COVID-19 pandemic, declared natural disasters and weather events on the Cairns community and, in particular, the adverse financial impact on ratepayers through loss of income or wages, and downturn in business. The Financial Hardship Policy was developed to provide assistance through extended payment plans and waiver of interest for outstanding rates and water usage debts.

Independent Rates Relief Tribunal

This policy was adopted to provide a safety net for those ratepayers suffering genuine financial hardship. The Independent Rate Relief Tribunal consists of a minimum of two voluntary members and two current Councillors. Voluntary appointees may come from a number of backgrounds.

The main role of the Tribunal is to recommend, in certain circumstances, the most appropriate form of assistance to those ratepayers experiencing serious hardship and, as a result, are unable to pay their rates and charges. The policy is only to apply to the principal place of residence of the ratepayer and no commercial benefit can be derived from the property. Not for profit recreation, sporting and community groups that are already receiving Rates Based Financial Assistance or would be eligible if they did not have rates outstanding, may also apply.

Health

Financial assistance was available to offset water usage costs and the provision of additional recycling services for users of Home Dialysis Equipment.

Concealed Leak Policy for residential and not-for-profit

Financial assistance was available to offset larger than normal water accounts due to the existence of a concealed leak for residential and not-for-profit organisations. Applications were approved in line with Council's Concealed Water Leak Policy.

Additional information

Registers

The following registers are held by Cairns Regional Council:

- Administrative Instructions and General Policies Register
- Auction Register
- Asbestos Register
- Asset Register
- Bank Guarantee Register
- Busking Register
- Benefits (including Gifts) Register
- Biosecurity Order Register
- Cairns Infrastructure and Assets Directorate Business Risk Register
- Cease and Desist Contact Register
- Centralised Register of Collections on Behalf of Charities
- Conflict of Interest / Material Personal Interest Declaration Register
- Corporate Risk Register
- Cost Recovery Fees Register
- Council Local Laws Register
- Council Meeting Minutes Register
- Council's approved procurement arrangements
- Councillor Complaints Register
- Designated Register - Dog Off Leash Areas
- Designated Register – Prohibition of Animals in Public Places
- Drinking Water Quality Critical Customer Register
- Drinking Water Quality Management Plan Risk Management Improvement Program
- Drinking Water Quality Risk Register
- Election Gifts and Benefits Register
- Embargo Register
- Environmental Risk Register
- Environmentally Relevant Activity Register
- Financial Asset Register
- Financial Delegations Register

Registers continued.

- Fleet Disposal Register
- Flexible Working Agreements
- General Policies Register
- Go Clubs Register
- Infrastructure Agreement & Trunk Conditions Internal Register
- Instruments of Appointment Register
- Interests Chief Executive Officer Register
- Interests Councillors Register
- Interests Senior Contract Employees Register
- Internal Audit Recommendations Register
- Landholder Assistance Register
- Legal Register
- Legislative Delegations Register
- Local Heritage Register
- Lost Property Register – Cairns Performing Arts Centre
- Lost Property Register – Creative Life
- Register of Artworks
- Register of Prequalified Purchasers for Recyclable Materials
- Register of Requests for Plaques, Memorials and Benches
- Resident Evacuation and Recovery Register
- Resource Recovery Agenda and Resolution Register
- Road Register
- Sole and Specialised Supplier Register
- Supplier Database for Contracts and Arrangements
- Tender and Contracts Register
- Trust Deposit Register
- Water and Environment Incident Register
- Water and Resource Recovery Legal Register
- WHS Incident Register
- WHS Hazard Register

Internal audit

The annual report for a financial year must contain a report on the internal audit for the financial year. Council's Internal Audit function provides independent, objective assurance activities in accordance with an approved strategic, risk-based internal audit plan. The role, scope, and purpose of the Internal Audit function are understood and supported by the organisation. The Internal Audit function works collaboratively with management to implement recommended improvements to systems, processes, work practices, compliance, and business effectiveness.

The Internal Audit activities are performed by an appropriately qualified internal audit consultant on a wholly outsourced basis. Council engaged BDO Services Pty Ltd (BDO) to establish and deliver an Internal Audit Plan out to September 2025 that reflects the priority issues across strategic, financial, and operational areas, based on high-level risk identification and assessment.

The Internal Audit Plan is reviewed annually by management and the Audit Committee to ensure it remains relevant to the organisation's needs. The key underpinning document that guides the priorities within the Internal Audit Plan is the Corporate Risk Register. BDO undertook audits on the following areas during the 2024-25 financial year:

- Capital Program Delivery
- Cultural and Community Leases Management
- Incoming Grant Funding Management
- Contributed Assets Management
- Internal Audit Corrective Actions

Council has a robust system of tracking progress on open audit items. Reporting is through the Executive Leadership Team, with the Audit Committee updated quarterly.

Particular resolutions

Reportable resolutions under Section 185 of the *Local Government Regulation 2012* for the period:

SECTION 185(a) AND (b) LOCAL GOVERNMENT REGULATION 2012	RESOLUTION ADOPTED
Under s250(1) – Expense reimbursement policy	1
Under s206(2) – Valuation of non-current physical assets (Thresholds are reported in Note 10 of the annual financial statements)	Nil

At Council's Special Budget Meeting held on 25 June 2025 the following resolution was passed:

4.6 General policy review - Expense Reimbursement and Support for Elected Members POP | 65/9/1-02 | #7671766

VALLELY / ZEIGER

That Council adopts the Expense Reimbursement and Support for elected Members General Policy
carried with Mayor Eden voting against the motion

Summary of investigation notices

The Annual Report for a financial year must contain a summary of investigation notices given in the financial year under section 49 of the *Local Government Regulation 2012*, for the competitive neutrality complaints and responses made by the Local Government to the Queensland Competition Authority recommendations on any competitive neutrality complaints under section 52 of the *Local Government Regulation 2012*.

During the 2024-2025 financial year, Council was not in receipt of any Queensland Competition Authority notices of investigation or recommendations on any competitive neutrality complaints.

Senior management remuneration

The following table shows the range of total remuneration packages for the 12 month period from 1 July 2024 to 30 June 2025 provided to Council's senior contract employees.

The total remuneration packages payable (excluding superannuation) in 2024-25 to senior management was \$2,313,890.

PACKAGE RANGE	NUMBER OF SENIOR CONTRACT EMPLOYEES WITHIN PACKAGE RANGE
\$200,000 to \$299,999	1
\$300,000 to \$399,999	5
\$400,000 to \$499,999	1

Councillor advisor remuneration

During the year, Council employed two Councillor Advisors between the period 16 September 2024 and 28 March 2025. The total remuneration paid (excluding superannuation) in 2024-2025 was \$138,826.

Council no longer has any Councillor advisors appointed as at 30 June 2025.

Invitations to change tenders

There were no instances during the 2024-2025 financial year where tenderers who had submitted a tender to Council were invited to change their tenders.

Services, facility or activity provided by another local government

There are no details to report under this section for the 2024-2025 financial year.

Overseas travel

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

NAME	DESTINATION	DATES	PURPOSE	AMOUNT
Sally Brown - Acting Curator- Creative Life	Papua New Guinea	10-14 March 2025	Art exchange program with Papua New Guinea - The Invisible Line Exhibition (Funded by Department of Foreign Affairs through the Australian High Commission)	\$7,511

Beneficial enterprises

Cairns Regional Council does not have any beneficial enterprises.

Significant business activities

Cairns Regional Council conducted the following significant business activities during the 2024-2025 financial year:

- Cairns Utility Service
- Cairns Resource Recovery

Council's water, wastewater and solid waste activities were considered significant business activities for the period and applied the competitive neutrality principle. There were no new significant business activities.

Code of competitive conduct

Each financial year, Council is required to decide by resolution whether the code of competitive conduct is to apply to each of its business activities which is prescribed under a regulation (a prescribed business activity). Council may also voluntarily elect to apply the code of competitive conduct to business activities that are not prescribed business activities.

In the Special Budget Meeting on 25 June 2025, Council resolved not to apply the code of competitive conduct to the following prescribed business activities:

- Ticketlink
- Car Parking
- Cemeteries
- Botanic Gardens Visitor Centre
- Munro Martin Parklands
- Tanks Arts Centre
- Cairns Performing Arts Centre
- Barlow Park
- Swimming Pools
- Sugarworld Water Park
- Libraries
- Court House Gallery



Financial

report



CAIRNS REGIONAL COUNCIL

Financial Statements

For the year ended 30 June 2025

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Cairns Regional Council

Consolidated Statement of Comprehensive Income

For the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Income			
Recurrent revenue			
Rates, levies and charges	3(a)	341,721	316,157
Fees and charges	3(b)	32,224	29,123
Other recurrent revenue	3(c)	21,116	22,359
Grants, subsidies, contributions and donations	4(a)	11,342	15,386
Total recurrent revenue		<u>406,403</u>	<u>383,025</u>
Interest received		5,763	6,111
Total operating revenue		<u>412,166</u>	<u>389,136</u>
Capital income			
Grants, subsidies, contributions and donations	4(b)	226,842	68,577
Total income	2(b)	<u>639,008</u>	<u>457,713</u>
Expenses			
Recurrent expenses			
Employee benefits	5	(129,730)	(123,189)
Materials and services	6	(151,956)	(162,873)
Finance costs		(3,613)	(4,320)
Depreciation and amortisation		(106,918)	(108,037)
Total recurrent expenses		<u>(392,217)</u>	<u>(398,419)</u>
Capital expenses			
Capital expenses	7	(10,195)	(21,519)
		<u>(10,195)</u>	<u>(21,519)</u>
Total expenses	2(b)	<u>(402,412)</u>	<u>(419,938)</u>
Net result		<u>236,596</u>	<u>37,775</u>
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus		192,516	231,223
Total other comprehensive income for the year		<u>192,516</u>	<u>231,223</u>
Total comprehensive income for the year		<u>429,112</u>	<u>268,998</u>

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

Cairns Regional Council

Consolidated Statement of Financial Position as at 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	8	69,975	15,024
Trade and other receivables	9(a)	63,907	58,638
Inventories		6,002	4,969
Total current assets		139,884	78,631
Non-current assets			
Property, plant and equipment	10(b)	5,332,320	4,960,003
Intangible assets		3,182	2,954
Right of use assets		4,154	4,617
Total non-current assets		5,339,656	4,967,574
Total assets		5,479,540	5,046,205
Current liabilities			
Trade and other payables	11	88,162	63,728
Provisions	12	27,511	26,625
Borrowings	13	28,417	27,830
Contract liabilities	14	24,023	17,428
Lease liabilities		383	473
Total current liabilities		168,496	136,084
Non-current liabilities			
Provisions	12	15,010	13,676
Borrowings	13	73,074	101,396
Contract liabilities	14	753	1,598
Lease liabilities		4,024	4,380
Total non-current liabilities		92,861	121,050
Total liabilities		261,357	257,134
Net community assets		5,218,183	4,789,071
Community equity			
Asset revaluation surplus		2,192,025	1,999,509
Retained surplus		3,026,158	2,789,562
Total community equity		5,218,183	4,789,071

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

Cairns Regional Council

Consolidated Statement of Cash Flows

For the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Cash flows from operating activities			
Receipts			
General rates and utility charges		342,413	316,033
Rental and levies, fees and charges		30,968	26,605
Operating grants, subsidies and contributions		10,255	11,811
Interest received		5,763	6,111
Other revenue		22,616	23,478
Payments			
Payments to employees		(126,814)	(122,402)
Payments to suppliers		(155,867)	(158,240)
Interest expense		(2,503)	(2,238)
Net cash inflow from operating activities	19	<u>126,831</u>	<u>101,158</u>
Cash flows from investing activities			
Grants, subsidies, contributions and donations for capital acquisitions:			
Capital contributions		11,323	13,302
Government subsidies and grants		175,354	20,624
Payments for property, plant and equipment		(232,052)	(130,303)
Payments for intangible assets		(115)	(680)
Proceeds from the sale of non-current assets		1,345	932
Net cash outflow from investing activities		<u>(44,145)</u>	<u>(96,125)</u>
Cash flows from financing activities			
Proceeds from working capital facility	20	40,325	-
Repayment of working capital facility	20	(40,325)	-
Repayment of borrowings	20	(27,735)	(27,175)
Net cash inflow/(outflow) from financing activities		<u>(27,735)</u>	<u>(27,175)</u>
Net increase in cash and cash equivalents held		<u>54,951</u>	<u>(22,142)</u>
Cash and cash equivalents at beginning of the financial year		15,024	37,166
Cash and cash equivalents at end of the financial year	8	<u><u>69,975</u></u>	<u><u>15,024</u></u>

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

Cairns Regional Council

Consolidated Statement of Changes in Equity

For the year ended 30 June 2025

	Asset revaluation surplus \$'000	Retained surplus \$'000	Total \$'000
Balance as at 1 July 2024	1,999,509	2,789,562	4,789,071
Net result	-	236,596	236,596
Other comprehensive income for the year			
Increase in asset revaluation surplus	192,516	-	192,516
Total comprehensive income for the year	<u>192,516</u>	<u>236,596</u>	<u>429,112</u>
Balance as at 30 June 2025	<u><u>2,192,025</u></u>	<u><u>3,026,158</u></u>	<u><u>5,218,183</u></u>
Balance as at 1 July 2023	<u>1,768,286</u>	<u>2,751,787</u>	<u>4,520,073</u>
Net result	-	37,775	37,775
Other comprehensive income for the year			
Increase in asset revaluation surplus	231,223	-	231,223
Total comprehensive income for the year	<u>231,223</u>	<u>37,775</u>	<u>268,998</u>
Balance as at 30 June 2024	<u><u>1,999,509</u></u>	<u><u>2,789,562</u></u>	<u><u>4,789,071</u></u>

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

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

1 Information about these financial statements

1.1 Basis of preparation

Cairns 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 2024 to 30 June 2025 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the Local Government Regulation 2012.

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.

These financial statements have been prepared under the historical cost convention, except for financial assets and liabilities and certain classes of property and plant and equipment which are measured at fair value.

1.2 Basis of consolidation

Council and its controlled entity together form the consolidated entity. The financial statements of controlled entities are included in the consolidated financial statements where material by size or nature, from the date when control commences until the date when control ceases.

Transactions between Council and the entity controlled by Council have been eliminated when preparing consolidated accounts. In addition, the accounting policies of the controlled entity have been adjusted on consolidation where necessary, to ensure the financial report of the consolidated entity is prepared using accounting policies that are consistent with those of Council. Information on the controlled entity that has been consolidated is included in Note 21.

1.3 New and revised Accounting Standards

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

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

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

1.4 Estimates and judgements

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Revenue recognition - Note 3 and Note 4
- Valuation and depreciation of property, plant and equipment - Note 10
- Annual leave - Note 12
- Developer contribution credits - Note 12
- Long service leave - Note 12
- Contingent liabilities - Note 17
- Financial instruments and financial risk management - Note 23

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

1.5 Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless otherwise stated.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard / Comparative information is prepared on the same basis as prior year.

1.6 Taxation

Council 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 Tax Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

The significant business activities of Council (as noted in Note 24) pay an income tax equivalent to Council in accordance with the requirements of the *Local Government Act 2009*.

Where a significant business activity is subject to the National Tax Equivalents Regime, the income tax expense is calculated on the operating surplus adjusted for permanent differences between taxable and accounting income. These transactions are eliminated upon consolidation.

Council pays payroll tax to the Queensland Government on certain activities.

1.7 Volunteer services

Council's operations are carried out with the assistance of volunteers, where individuals donate their time and skills to help Council achieve its objectives within the community. Council has not recognised volunteer services in these financial statements as Council would not purchase these services had they not been donated, and the value cannot be reliably measured.

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

2 Analysis of Results by Function

(a) Components of Council functions

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

Finance and Business Services

The Finance and Business Services directorate works across all areas of Council to ensure effective procurement, financial sustainability and technological capability of operations. The core functions include Procurement and Payables, Financial Accounting, Information Services, Management Accounting and Revenue & Business Support.

People and Organisational Performance

People and Organisational Performance ensures the workforce is engaged to deliver Council's vision of 'Shaping the Future'. It achieves this by recognising and building a contemporary workplace that priorities the wellness, health and safety of staff. Core functions include Organisational Performance, Human Resources, Wellness, Health & Safety and Marketing & Communications.

Planning, Growth and Sustainability

The Planning, Growth and Sustainability directorate is responsible for overseeing the planning and development process from end to end – long term strategic growth and environmental design, planning, assessment and regulation. The goal of the directorate is to protect and enhance the natural and built environment by planning, monitoring, applying and enforcing compliance with Local, State and Federal regulations and laws. The core functions include Growth & Sustainability, Development & Planning and Property Compliance.

Economic Development and Advocacy

The Economic Development and Advocacy directorate works to deliver a prosperous environment for business and industry, enabling growth and wealth creation for our residents by creating a strong, diversified and growing economy. This is achieved through creating diverse and secure employment opportunities, a foundation for new and existing businesses to grow and succeed, advocacy for priority issues and the attraction and retention of investment.

Lifestyle and Community

The Lifestyle and Community directorate manages a number of the region's public facilities; including the Botanical Gardens, Sugarworld, Munro Martin Parklands, Tanks Art Centre, museums & art galleries and the region's libraries. This directorate also services parks & gardens with barbeque & picnic facilities, sports grounds and playgrounds. The three core functions of the directorate include managing Creative Life, Community Life and Community Spaces.

Cairns Infrastructure and Assets

The Cairns Infrastructure and Assets directorate is responsible for Council's built environment portfolio, managing all stages of the community infrastructure program from planning and design through to construction, maintenance, and upgrades. The portfolio covers transport, stormwater, water and wastewater, resource recovery, buildings, facilities, plant fleet and marine assets, which are managed by two sub-directorates:

- **Engineering Services** - the core functions include Asset Services, Infrastructure Planning, Capital Delivery, Major Projects and Buildings, Fleet and Facilities.
- **Service Delivery** - the core functions include Utility Services, Works Construction and Maintenance, Resource Recovery, Water Laboratory and Plumbing and Trade Waste.

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

2 Analysis of results by function

(b) Income, expenses and assets have been attributed to the following functions:

Year ended 30 June 2025

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring		Capital				Recurring	Capital					
	Grants	Other	Grants	Other									
	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Finance & Business Services	7,646	243,362	(10,051)	9,763	(94,502)	156,218	(46,537)	(2,697)	3,206	(46,028)	113,175	110,190	538,470
People & Organisational Performance	961	27	55	-	-	1,043	(20,794)	-	189	(20,605)	(19,617)	(19,562)	11,035
Planning, Growth & Sustainability	894	5,287	41	-	-	6,222	(12,828)	-	127	(12,701)	(6,520)	(6,479)	804
Economic Development & Advocacy	-	-	-	-	-	-	(7,081)	-	-	(7,081)	(7,081)	(7,081)	2
Lifestyle & Community	3,242	21,828	10,105	78	-	35,253	(97,258)	(2,483)	2,250	(97,491)	(69,938)	(62,238)	501,475
Cairns Infrastructure & Assets - Engineering Services	-	165	10,615	35,653	-	46,433	(49,808)	(1,939)	109	(51,638)	(49,534)	(5,205)	2,639,178
Cairns Infrastructure & Assets - Service Delivery	(1,401)	236,018	162,978	7,605	(12,214)	392,986	(264,031)	(3,076)	100,835	(166,272)	59,207	226,714	1,779,018
Controlled entity net of eliminations	-	853	-	-	-	853	(596)	-	-	(596)	257	257	9,558
Total Council Continuing Operations	11,342	507,540	173,743	53,099	(106,716)	639,008	(498,933)	(10,195)	106,716	(402,412)	19,949	236,596	5,479,540

Year ended 30 June 2024

Functions	Gross program income				Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring		Capital				Recurring	Capital					
	Grants	Other	Grants	Other									
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Finance & Business Services	274	210,686	5,320	5,040	(68,875)	152,445	(49,494)	(52)	3,442	(46,104)	96,033	106,341	469,347
People & Organisational Performance	372	37	-	-	-	409	(16,479)	-	41	(16,438)	(16,029)	(16,029)	2
Planning, Growth & Sustainability	218	4,812	131	-	-	5,161	(11,807)	-	115	(11,692)	(6,662)	(6,531)	694
Economic Development & Advocacy	-	-	-	-	-	-	(6,228)	-	-	(6,228)	(6,228)	(6,228)	2
Lifestyle & Community	3,521	20,245	3,992	-	-	27,758	(94,305)	(1,660)	2,475	(93,490)	(68,064)	(65,732)	481,361
Cairns Infrastructure & Assets - Engineering Services	21	257	2,221	36,012	-	38,511	(51,563)	(8,377)	84	(59,856)	(51,201)	(21,345)	2,367,667
Cairns Infrastructure & Assets - Service Delivery	10,980	217,654	3,675	12,186	(12,009)	232,486	(248,800)	(11,430)	74,727	(185,503)	42,552	46,983	1,717,841
Controlled entity net of eliminations	-	943	-	-	-	943	(627)	-	-	(627)	316	316	9,291
Total Council Continuing Operations	15,386	454,634	15,339	53,238	(80,884)	457,713	(479,303)	(21,519)	80,884	(419,938)	(9,283)	37,775	5,046,205

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

3 Revenue

(a) Rates, levies and charges

Rates, levies and utility charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised within trade and other payables on the Statement of Financial Position until the beginning of the rating period to which they relate. All rates and utility charges are recognised at a point in time in accordance with AASB 1058 *Income of Not for Profit Entities*.

	2025 \$'000	2024 \$'000
General rates	146,102	138,702
Special rates	996	960
Water access	33,721	26,714
Water consumption	40,027	34,849
Sewerage access	92,175	87,590
Cleansing charges	34,605	32,771
Rates and utility charge revenue	347,626	321,586
Less: rebates	(5,905)	(5,429)
Net rates and utility charges	341,721	316,157

(b) Fees and charges

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods or services being provided. There is no material obligation for Council in relation to refunds or returns. Revenue from infringements is recognised on issue of the infringement notice.

Building and property fees	5,816	5,298
Regulatory and parking fees	9,003	8,323
Infringement	5,495	4,708
Water and resource recovery fees	4,283	4,038
Other fees and charges	7,627	6,756
	32,224	29,123

(c) Other recurrent revenue

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

Reimbursements revenue is recognised when the payment is probable and the amount of the payment can be determined, which is after the contract requirement has been delivered. Cost recovery income is recognised when received. Sundry and other recurrent revenue relates to sales of goods and delivery of services. Revenue is recognised at the point in time that either the customer obtains control of the goods (which is generally at delivery) or when the service is rendered.

All other recurrent revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers*.

Contract and recoverable works	4,010	6,361
Reimbursements and cost recoveries	2,915	2,433
Sales	5,883	5,504
Sundry and other recurrent revenue	8,308	8,061
	21,116	22,359

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

4 Grants, subsidies, contributions and donations

(a) Recurrent grants, subsidies and contributions

Recurrent grants, subsidies and contributions do not have an enforceable performance obligation associated with them and therefore are recognised as revenue when received in accordance with AASB 1058.

	2025	2024
	\$'000	\$'000
General purpose grants	11,111	15,365
Donations	231	21
	11,342	15,386

(b) Capital grants, subsidies and contributions

Capital Grants

All capital grant funding received under an enforceable contract to enable Council to acquire or construct a specified item of property, plant and equipment, which will be under Council's control on completion, is recognised as revenue as and when the obligation to construct or purchase is completed in accordance with AASB 1058. 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.

Where Council recognises capital grant revenue under AASB 1058 in advance of invoicing the grantor, a contract asset is recognised in trade and other receivables which represents the excess of costs incurred in relation to the construction of the asset over the amount that Council has invoiced the grantor. Where Council receives grant revenue upfront of construction of the asset, this revenue is held as a contract liability and is recognised as revenue over time as the asset is constructed.

Donations and Contributions

Contributions received from developers do not have an enforceable performance obligation associated with them and therefore the infrastructure charges are recognised as revenue when received in accordance with AASB 1058.

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

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

Timing of revenue recognition for grants, subsidies and contributions:

	2025		2024	
	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000
Grants and subsidies	711	173,032	731	14,608
Contributions	13,612	-	13,777	-
Assets contributed by developers	39,487	-	39,461	-
	53,810	173,032	53,969	14,608

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

4 Grants, subsidies, contributions and donations (continued)

(b) Capital grants, subsidies and contributions

Capital – grants, subsidies, contributions and donations are analysed as follows:

	Note	2025 \$'000	2024 \$'000
(i) Monetary revenue designated for capital funding purposes:			
Government subsidies and grants		173,743	15,339
Contributions		13,612	13,777
		<u>187,355</u>	<u>29,116</u>
(ii) Non-monetary revenue received:			
Developer assets contributed by developers at fair value		39,487	39,461
		<u>226,842</u>	<u>68,577</u>

5 Employee benefits

Staff wages and salaries		101,344	96,851
Councillors' remuneration		1,351	1,249
Annual, sick and long service leave entitlements		20,594	18,230
Superannuation	18	13,476	12,696
		<u>136,765</u>	<u>129,026</u>
Other employee related expenses		3,292	2,684
		<u>140,057</u>	<u>131,710</u>
Less: Capitalised employee expenses		(10,327)	(8,521)
		<u>129,730</u>	<u>123,189</u>

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

	2025 No. employees	2024 No. employees
Total employees at the reporting date:		
Elected members	10	10
Employees	1,253	1,224
Total full time equivalent employees	<u>1,263</u>	<u>1,234</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

6 Materials and services

	2025	2024
	\$'000	\$'000
Agency and temporary employment services	8,041	10,743
Audit of the Annual Financial Statements by the Auditor-Communication and IT	222	214
Communication and IT	9,813	9,080
Consumable materials	3,642	3,332
Consultants	6,278	7,044
Donations paid and grants to community groups	7,328	6,681
Electricity	10,429	10,563
Entertainers services	2,008	1,991
External services and hire	14,795	15,418
Garbage collection services	23,402	22,512
Insurance	4,136	3,986
Minor equipment purchases	2,752	1,701
Other materials	9,422	10,382
Other services	10,013	10,320
Plant and equipment hire	6,550	9,815
Rental and lease expenses	1,253	854
Repairs and maintenance	26,437	33,401
Waste processing and disposal	5,435	4,836
	<u>151,956</u>	<u>162,873</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2024/25 financial statements are \$221,275 (2024: \$214,275).

7 Capital expenses

Capital expenses comprise the loss on disposal and write off of capital assets. The gain or loss on disposal is recognised on the date the asset was taken out of service.

Loss on disposal of capital assets	6,128	18,235
Loss on write-off of non-current assets	4,067	3,284
	<u>10,195</u>	<u>21,519</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

8 Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Cash at bank	4,410	9,411
Cash on hand	21	19
Deposits and investments held with QTC	65,544	5,594
Balance per Statement of Cash Flows	<u>69,975</u>	<u>15,024</u>

Council is exposed to credit risk through its investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio investing in a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Working Capital Facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", the likelihood of the counterparty not having capacity to meet its financial commitments is low.

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. At the reporting date this balance comprised of:

Unspent government grants and developer contributions	19,894	15,473
Waste Levy refund received in advance	812	2,711
	<u>20,706</u>	<u>18,184</u>

Trust funds held for outside parties

In accordance with the *Local Government Act 2009* and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages). 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.

Monies collected or held on behalf of other entities yet to be paid out	67	52
Security deposits	5,423	6,802
	<u>5,490</u>	<u>6,854</u>

QTC working capital facility

Used	-	-
Unused	120,000	120,000
Facility limit	<u>120,000</u>	<u>120,000</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

9 Trade and other receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price or contract price. Settlement of these amounts is required within 30 days from invoice date.

Contract assets represent the excess of costs incurred in relation to the construction of an asset over the amounts that Council has invoiced the grantor.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue. Because Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council does not impair any rate receivables unless the arrears are deemed to be greater than the proceeds Council would receive from the sale of the property.

Interest is charged on outstanding rates at a rate of 12.35% per annum (2024: 11.64%), unless waived under Council's Financial Hardship policy. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors received.

	Note	2025 \$'000	2024 \$'000
(a) Receivables (financial instruments)			
Rateable revenue and utility charges		22,476	21,165
Water charges		2,912	3,657
Fees and charges		4,967	4,980
Grants receivable		8,024	145
Other debtors		4,785	3,576
Less: loss allowance	9(b)	<u>(2,230)</u>	<u>(1,707)</u>
		40,934	31,816
Receivables (non-financial instruments)			
Other accrued revenue		7,622	10,066
Contract assets		8,186	10,823
GST receivable		3,048	2,312
Prepayments		<u>4,117</u>	<u>3,621</u>
		22,973	26,822
Total current receivables		<u><u>63,907</u></u>	<u><u>58,638</u></u>
(b) Loss allowance			
Opening balance at 1 July		1,707	2,085
Receivables written off in period		(166)	(1,052)
Impairments recognised		689	674
Closing balance at 30 June	9(a)	<u>2,230</u>	<u>1,707</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

10 Property, plant and equipment

(a) i) 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 have an asset capitalisation threshold of \$5,000. All other assets have an asset capitalisation threshold of \$10,000 except for land, network assets and complex assets which all have a capitalisation threshold of \$1.

Network assets are an aggregate of interrelated assets that perform a specific service which, individually are likely to be below the capitalisation threshold levels, but collectively are above the capitalisation threshold for their class. Networked assets include computer network assets, leasehold and land improvements.

Land under roads and reserve land which fall under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland Government pursuant to the relevant legislation. This land is not recognised in these financial statements.

ii) Measurement

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

iii) Depreciation

Land, work in progress, road formation & embankments and formation work associated with the construction of dams, retention basins, unlined open drains, reservoirs and pump stations are not depreciated.

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

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

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

10 Property, plant and equipment (continued) (b) Movements in property, plant and equipment 2025

Asset class	Land and site improvements		Buildings, other structures and other assets		Plant, equipment and other assets		Water		Sewerage		Drainage		Solid waste disposal		Work in progress		Total
	Fair Value Levels 2 & 3 \$'000	Fair Value Levels 2 & 3 \$'000	Fair Value Levels 2 & 3 \$'000	Cost \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Cost \$'000	Fair Value Level 3 \$'000	
Asset values																	
Opening gross value as at 1 July 2024	455,085	596,987	154,703	154,703	2,105,587	1,437,840	1,331,833	872,119	46,935	141,519	7,142,609						
Additions at cost	-	-	-	-	-	-	-	-	-	274,857	274,857						
Contributed assets at valuation	4,592	-	702	702	6,832	2,475	4,141	3,946	-	-	22,688						
Internal transfers from work in progress	2,026	26,130	9,716	9,716	27,404	26,717	12,960	11,179	867	(116,999)	-						
Disposals	-	-	(4,486)	(4,486)	-	-	-	-	-	-	(4,486)						
Write-offs	(2,520)	(2,305)	(1,245)	(1,245)	(191)	(1,324)	(621)	(313)	(243)	(3,909)	(12,671)						
Revaluation adjustment to the asset revaluation surplus	15,075	35,892	-	-	76,683	43,281	67,903	32,664	1,751	-	273,249						
Internal transfers between asset classes	43	-	(37,003)	(37,003)	36,596	-	-	-	-	-	(364)						
Closing gross value as at 30 June 2025	474,301	656,704	122,387	122,387	2,252,911	1,508,989	1,416,216	919,595	49,310	295,468	7,695,882						

Accumulated depreciation and impairment

Opening balance as at 1 July 2024	25,989	153,960	98,871	98,871	442,228	771,285	485,413	193,087	11,773	-	2,182,606						
Depreciation provided in period	2,014	11,058	9,439	9,439	26,893	21,063	24,649	9,346	2,033	-	106,495						
Depreciation on disposals	-	-	(3,159)	(3,159)	-	-	-	-	-	-	(3,159)						
Depreciation on write-offs	-	(1,040)	(1,235)	(1,235)	(311)	(112)	(111)	(20)	(39)	-	(2,868)						
Revaluation adjustment to the asset revaluation surplus	1,586	10,259	-	-	16,719	8,329	35,759	7,565	516	-	80,733						
Internal transfers to other asset classes	5	-	(20,063)	(20,063)	19,813	-	-	-	-	-	(245)						
Closing accumulated depreciation	29,594	174,237	83,853	83,853	505,342	800,565	545,710	209,978	14,283	-	2,363,562						

Net value at 30 June 2025	444,707	482,467	38,534	38,534	1,747,569	708,424	870,506	709,617	35,027	295,468	5,332,320						
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Residual value	10-100	15-150	3-50	7,959	15-100	10-150	9-100	10-150	20-100								
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Additions comprise:

Renewals	-	-	-	-	-	-	-	-	-	80,834	80,834						
New assets	-	-	-	-	-	-	-	-	-	178,818	178,818						
Non-infrastructure additions	-	-	-	-	-	-	-	-	-	15,205	15,205						
Total additions	-	-	-	-	-	-	-	-	-	274,857	274,857						

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

10 Property, plant and equipment (continued) (b) Movements in property, plant and equipment 2024

Asset class	Land and site improvements		Buildings, other structures and other assets		Plant, equipment and other assets		Transport assets		Water		Sewerage		Drainage		Solid waste disposal		Work in progress		Total
	Fair Value Levels 2 & 3 \$'000	Fair Value Levels 2 & 3 \$'000	Fair Value Levels 2 & 3 \$'000	Cost \$'000	Fair Value Level 3 \$'000	Cost \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Fair Value Level 3 \$'000	Cost \$'000	Cost \$'000	Cost \$'000	
Asset values																			
Opening gross value as at 1 July 2023	438,621	527,868	154,019	154,019	2,116,537	1,362,038	1,229,184	818,277	44,225	105,072	6,795,842								
Additions at cost	-	-	-	-	-	-	-	-	-	137,185	137,185								
Contributed assets at valuation	5,040	-	-	-	11,779	5,148	6,733	10,904	-	-	39,604								
Internal transfers from work in progress	1,807	10,955	7,042	7,042	20,563	23,501	26,967	5,738	904	(97,477)	-								
Disposals	-	-	(3,367)	(3,367)	-	-	-	-	-	-	(3,367)								
Write-offs	(6)	(1,749)	(2,679)	(2,679)	(10,436)	(4,824)	(12,794)	(786)	(227)	(3,261)	(36,762)								
Revaluation adjustment to the asset revaluation surplus	9,178	59,656	-	-	(32,758)	52,059	82,114	37,962	2,033	-	210,244								
Internal transfers between asset classes	445	257	(312)	(312)	(98)	(82)	(371)	24	-	-	(137)								
Closing gross value as at 30 June 2024	455,085	596,987	154,703	154,703	2,105,587	1,437,840	1,331,833	872,119	46,935	141,519	7,142,609								

Accumulated depreciation and impairment

Opening balance as at 1 July 2023	22,172	128,444	94,017	94,017	490,446	726,201	467,527	175,907	9,599	-	2,114,313									
Depreciation provided in period	1,937	9,648	10,123	10,123	29,418	20,119	24,978	8,890	1,704	-	106,817									
Depreciation on disposals	-	-	(2,418)	(2,418)	-	-	-	-	-	-	(2,418)									
Depreciation on write-offs	(58)	(387)	(2,547)	(2,547)	(3,876)	(3,588)	(4,354)	(250)	(52)	-	(15,112)									
Revaluation adjustment to the asset revaluation surplus	1,811	15,937	-	-	(73,744)	28,548	(2,591)	8,538	522	-	(20,979)									
Internal transfers to other asset classes	127	318	(304)	(304)	(16)	5	(147)	2	-	-	(15)									
Closing accumulated depreciation	25,989	153,960	98,871	98,871	442,228	771,285	485,413	193,087	11,773	-	2,182,606									

Net value at 30 June 2024

	429,096	443,027	55,832	55,832	1,663,359	666,555	846,420	679,032	35,162	141,519	4,960,003									
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Residual value

			8,124	8,124																
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Range of estimated useful life in years

10-100	15-150	3-50	15-100	10-150	9-100	10-150	10-150	20-100												
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Additions comprise:

Renewals	-	-	-	-	-	-	-	-	-	-	58,261									
New assets	-	-	-	-	-	-	-	-	-	-	66,162									
Non-infrastructure additions	-	-	-	-	-	-	-	-	-	-	12,762									

Total additions

	-	-	-	-	-	-	-	-	-	-	137,185									
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Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

10 Property, plant and equipment (continued)

(c) Valuation

(i) Valuation processes

Council compares the carrying amount of its property, plant and equipment on an annual basis to current fair value and makes adjustment where these are materially different. At least every 5 years, Council performs a full comprehensive revaluation performed by a combination of independent, professionally qualified valuers and experienced Council Officers.

In the intervening years, Council undertakes:

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

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

Fair values are classified into three levels as follows:

- Level 1 Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets, for the asset or liability.
- Level 3 Fair value based on unobservable inputs for the asset and liability.

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

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

10 Property, plant and equipment (continued)

(c) Valuation

(ii) Valuation techniques used to derive fair values

Asset Class and Fair Value Level	Valuation Approach	Last Comprehensive Valuation Date	Valuer	Index Applied	Index Amount	Key Assumptions and Estimates
Land and Site Improvements (level 2)	Market Value	30 June 2023	APV Valuers and Asset Management	Index determined by APV Valuers and Asset Management	2.80%	<ul style="list-style-type: none"> - Current zoning of land - Sale prices per square metre (database of recent sales) of comparable properties, adjusted for differences in key attributes such as property size)
Land and Site Improvements (level 3)	Current Replacement Cost	30 June 2023	APV Valuers and Asset Management	Index determined by APV Valuers and Asset Management	2.80%	<ul style="list-style-type: none"> - Current replacement cost for a modern equivalent asset with a similar service potential - Standardised unit rates for construction as at the date of last revaluation (based on industry standard cost guides, valuer database and project costs from recently completed projects)
Buildings (level 2)	Market Value	30 June 2023	APV Valuers and Asset Management	Index determined by APV Valuers and Asset Management	5.93%	<ul style="list-style-type: none"> - Sale prices per square metre (database of recent sales of comparable properties, adjusted for differences in key attributes such as condition)
Buildings and Other Structures (level 3)	Current Replacement Cost	30 June 2023	APV Valuers and Asset Management	Index determined by APV Valuers and Asset Management	6.74%	<ul style="list-style-type: none"> - Current replacement cost for a modern equivalent asset with a similar service potential - Standardised unit rates for construction as at the date of last revaluation (based on industry standard cost guides, valuer database and project costs from recently completed buildings)
Buildings and Other Structures - Other assets (level 3)	Current Replacement Cost	30 June 2024	Ross Searle	Index determined by Ross Searle	0.00%	<ul style="list-style-type: none"> - Sales price per artwork based on prices paid for comparable works, market conditions and exchange rates (where applicable)
Transport Assets - Roads (including kerb and channel, medians and roundabouts) (level 3)	Current Replacement Cost	30 June 2024	Council and Stantec Australia Pty Ltd	Index determined by Council	3.74%	<ul style="list-style-type: none"> - Current replacement cost for a modern equivalent asset, on a greenfield site, with a similar service potential (including components that may not need to be replaced such as earthworks) - Standardised unit rates for construction as at the date of last revaluation (based on industry standard cost guides, valuer database, current contract data and costs from recently completed projects) indexed for subsequent changes in construction costs. Applicable rates are determined by asset usage, material and length - Componentisation of costs for complex assets. It is assumed that design and construction is to the same standard across each component - Road hierarchy and soil factors taking into account current condition. These are assumed to be consistent across each component - Remaining life of assets including existing conditions. These limitations are not incorporated into standardised unit rates. The conditions of assets not inspected are extrapolated based upon the condition data collected on inspected assets
Transport Assets - Bridges and Footpaths (level 3)	Current Replacement Cost	30 June 2021	Council and APV Valuers and Asset Management	Index determined by Council	3.74%	

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

10 Property, plant and equipment (continued)

(c) Valuation

(ii) Valuation techniques used to derive fair values

Asset Class and Fair Value Level	Valuation Approach	Last Comprehensive Valuation Date	Valuer	Index Applied	Index Amount	Key Assumptions and Estimates
Water Assets - Above Ground (level 3)	Current Replacement Cost	30 June 2021	Stantec Australia Pty Ltd	Index determined by Council	3.83%	<ul style="list-style-type: none"> - Current replacement cost for a modern equivalent asset, on a greenfield site, with a similar service potential (including components that may not need to be replaced such as earthworks) - Standardised unit rates for construction as at the date of last revaluation (based on industry standard cost guides, valuer database, current contract data and costs from recently completed projects) indexed for subsequent changes in construction costs. Applicable rates are determined by asset usage, material, depth, length and size - Componentisation of costs for complex assets. It is assumed that design and construction is to the same standard across each component - Development, soil and depth factors taking into account current condition. These are assumed to be consistent across each component - Remaining lives and physical obsolescence, particularly for underground infrastructure not easily inspected. These limitations are not incorporated into standardised unit rates. The conditions of assets not inspected are extrapolated based upon the condition data collected on inspected assets
Water Assets - Mains (level 3)	Current Replacement Cost	30 June 2025	Council and Stantec Australia Pty Ltd	Comprehensively Revalued	Not applicable	
Sewerage Assets - Above Ground (level 3)	Current Replacement Cost	30 June 2024	Stantec Australia Pty Ltd	Index determined by Council	3.83%	
Sewerage Assets - Mains (level 3)	Current Replacement Cost	30 June 2025	Council and Stantec Australia Pty Ltd	Comprehensively Revalued	Not applicable	
Drainage (level 3)	Current Replacement Cost	30 June 2022	Council and Stantec Australia Pty Ltd	Index determined by Council	3.74%	
Solid Waste Disposal (level 3)	Current Replacement Cost	30 June 2023	Stantec Australia Pty Ltd	Index determined by Council	3.74%	<ul style="list-style-type: none"> - Current replacement cost for a modern equivalent asset with a similar service potential - Standardised unit rates for construction as at the date of last revaluation (based on industry standard cost guides, valuer database, current contract data and costs from recently completed projects) indexed for subsequent changes in construction costs - Componentisation of costs for complex assets. It is assumed that design and construction is to the same standard across each component

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

11 Trade and other payables

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

	<u>2025</u> <u>\$'000</u>	<u>2024</u> <u>\$'000</u>
Payables (financial instruments)		
Creditors	19,696	15,850
Accrued expenses	42,666	21,965
Other payables	3,837	5,249
23(a)	<u>66,199</u>	<u>43,064</u>
Payables (non-financial instruments)		
Prepaid rates	19,732	18,489
Sick leave	1,718	1,703
Other entitlements	513	472
	<u>21,963</u>	<u>20,664</u>
Total current trade and other payables	<u><u>88,162</u></u>	<u><u>63,728</u></u>

12 Provisions

Long service leave

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

Developer contribution credits

A provision is made for the cost of trunk infrastructure assets constructed by developers on behalf of Council. The provision is raised when construction works are sufficiently progressed that the value and timing of payment can be reliably measured. Corresponding assets are also recognised within work in progress at this time. Where the value of the trunk infrastructure assets cannot be reliably measured, a contingent liability and corresponding contingent asset are disclosed.

The provision is classified as current where payment is expected to be settled within 12 months and is classified as non-current where payment is not expected to be settled within 12 months. Where payment for the trunk infrastructure assets is not expected to be settled within 12 months, the value of the payment is discounted to present value.

Current

Annual leave	13,916	13,416
Developer contribution credits	11,496	11,280
Long service leave	2,099	1,929
	<u>27,511</u>	<u>26,625</u>

Non-current

Long service leave	15,010	13,676
	<u>15,010</u>	<u>13,676</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

12 Provisions (continued)

	<u>2025</u> <u>\$'000</u>	<u>2024</u> <u>\$'000</u>
Details of movements in non-employee benefit provisions:		
Developer contribution credits		
Balance at the beginning of the financial year	11,280	13,015
Developer contribution credits arising	4,118	5,180
Developer contribution credits paid	(1,797)	(3,184)
Developer contribution credits offset against contributions payable to Council	(2,105)	(3,731)
Balance at end of financial year	<u>11,496</u>	<u>11,280</u>

13 Borrowings

Where borrowing costs can be attributed to a specific capital project, the costs are capitalised as part of the qualifying asset during construction. Otherwise, borrowing costs are expensed as finance costs when they are incurred. Expected final repayment dates vary from 15 June 2026 to 15 April 2032.

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

A reconciliation of liabilities arising from finance activities can be found at note 20.

Working capital facility

A working capital facility (WCF) of \$120,000,000 has been established with QTC. As at 30 June 2025 there were no working capital drawdowns.

Details of borrowings at the reporting date are:

Current

Loans - QTC	28,136	27,549
Loans - other	281	281
	<u>28,417</u>	<u>27,830</u>

Non-Current

Loans - QTC	72,793	100,834
Loans - other	281	563
	<u>73,074</u>	<u>101,396</u>

The QTC loan market value at the reporting date was \$96,963,770. This represents the value of the debt if Council repaid it at this date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts. Refer to Note 23 for further information on market value.

Loans - other: This is an interest free loan over 9 years obtained from Economic Development Queensland as part of the Priority Development Infrastructure Co-Investment Program. The funds were used to construct trunk sewerage infrastructure at Mount Peter and are unsecured. The funds were received in September 2018 with repayment to be made in 8 equal instalments over the loan period. There are 2 instalments remaining to be paid. The loan has been measured at amortised cost and not fair value. The benefit of the interest free terms has not been brought into account in these financial statements due to materiality.

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

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

14 Contract liabilities

Revenue received in advance represents consideration received in advance of the service being performed or in the case of capital grants and subsidies, in advance of the asset being constructed. It is recognised as revenue in the period when the service is performed or the asset is constructed.

	2025	2024
	\$'000	\$'000
Current		
Capital grants	22,850	15,997
Other revenue and receipts received in advance	329	318
State Waste Levy	844	1,113
	<u>24,023</u>	<u>17,428</u>
Non-current		
State Waste Levy	753	1,598
	<u>753</u>	<u>1,598</u>

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

Funds to construct Council controlled assets	15,997	3,828
Non-capital performance obligations	1,430	1,080
	<u>17,427</u>	<u>4,908</u>

Satisfaction of contract liabilities

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

15 Commitments for expenditure

(a) Contractual commitments

Contractual commitments at the reporting date but not recognised in the financial statements are:

Contracts for Regional Waste Management Facility:

Not later than 1 year	14,899	14,700
Later than 1 year but not later than 5 years	1,909	16,998
	<u>16,808</u>	<u>31,698</u>

Contracts for Refuse Disposal:

Not later than 1 year	12,572	11,400
Later than 1 year but not later than 5 years	4,632	12,906
	<u>17,204</u>	<u>24,306</u>

Contracts for Other commitments:

Not later than 1 year	21,810	28,503
Later than 1 year but not later than 5 years	29,271	21,923
Later than 5 years	3,559	4,703
	<u>54,640</u>	<u>55,129</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

15 Commitments for expenditure (continued)

(b) Capital commitments

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

	2025 \$'000	2024 \$'000
Capital assets	236,969	381,017
	<u>236,969</u>	<u>381,017</u>
Not later than 1 year	205,478	221,379
Later than 1 year but not later than 5 years	31,490	159,638
	<u>236,969</u>	<u>381,017</u>

Council has received funding commitments from the State and Federal governments totalling \$390M in respect of the above capital commitment relating to the Cairns Water Security Stage 1 project.

16 Events after the reporting date

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

17 Contingent liabilities

(a) Contingent liabilities

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

Various claims are pending against Council. In the opinion of Council's solicitor the potential loss on all claims as at 30 June 2025 should not exceed:

85	425
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Additional claims may exist, however, these have not been quantified to date.

Cairns Regional Council was previously a member of the Queensland local government workers compensation self-insurance scheme, Local Government Workcare. Under this scheme Council was required to provide 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. As Council is no longer a member of Local Government Workcare, it does not have a liability towards the bank guarantee as at 30 June 2025 (2024: \$4,763,279).

Cairns Regional Council is a member of the Local Government Mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises. As at 30 June 2025, the financial statements of Local Government Mutual Queensland reported an accumulated surplus and it is not anticipated any liability will arise. As at 30 June 2025 the financial statements of Local Government Mutual Queensland reported a members' equity balance of \$72,144,102 (2024: \$71,860,112).

(b) Loan and bank guarantees

Loans and bank guarantees to community organisations	<u>764</u>	<u>938</u>
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Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

18 Superannuation

Cairns Regional Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the Brighter Super trustee.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at council level.

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of Council.

Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them, However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to Council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme as required under *Superannuation Prudential Standard 160* was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date". The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2027.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:

- Investment risk: The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.
- Salary growth risk: The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	<u>Note</u>	<u>2025 \$'000</u>	<u>2024 \$'000</u>
Superannuation contributions made to the Regional Defined Benefits Fund		240	292
Other superannuation contributions for employees		13,078	12,262
Other superannuation contributions for the benefit of elected members		158	142
Total superannuation contributions paid by Council:	5	<u>13,476</u>	<u>12,696</u>

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

19 Reconciliation of net result attributable to Council to net cash inflow from operating activities

	2025 \$'000	2024 \$'000
Net result attributable to Council	236,596	37,775
Non-cash operating items:		
Depreciation and amortisation	106,918	108,037
	<u>106,918</u>	<u>108,037</u>
Investing and development activities (non-cash):		
Capital grants, subsidies, contributions and donations	(226,842)	(68,577)
Capital expenses	10,195	21,519
	<u>(216,647)</u>	<u>(47,058)</u>
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	155	(4,235)
(Increase)/decrease in inventories	(1,033)	(985)
Increase/(decrease) in payables	(59)	8,055
Increase/(decrease) in provisions	2,004	50
Increase/(decrease) in revenue received in advance	(1,103)	(481)
	<u>(36)</u>	<u>2,404</u>
Net cash inflow from operating activities	<u><u>126,831</u></u>	<u><u>101,158</u></u>

20 Reconciliation of liabilities arising from finance activities

Short and Long Term Borrowings		
As at 1 July	129,226	156,401
Cash repayments of borrowings	(27,735)	(27,175)
Cash proceeds from working capital facility	40,325	-
Cash repayments of working capital facility	(40,325)	-
As at 30 June	<u>101,491</u>	<u>129,226</u>

21 Transactions with Related Parties

(a) Controlled Entities

The controlled entity of Council is Cairns Art Gallery Limited (the Gallery). Council has consolidated a 100% interest in the Gallery into these financial statements by virtue of its controlling interest. Under the constitution of the Gallery, control is able to be exercised by Council by determining the composition of the Board.

During the year, Council provided funding to the Gallery with a total value of \$1,307,000 (2024: \$1,307,000) under a two year funding agreement effective 1 July 2023 to 30 June 2025. These transactions are eliminated on consolidation. In addition, the premises occupied by the Gallery are provided to them by Council for a nominal annual amount and electricity costs of \$260,900 (2024: \$283,321) were paid by Council on behalf of the Gallery.

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

21 Transactions with Related Parties (continued)

(b) Transactions with key management personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and executive management. It also includes the KMP of Council's controlled entity. The compensation paid to KMP comprises:

	2025	2024
	\$'000	\$'000
Short-term employee benefits	3,601	3,661
Post-term benefits	386	349
Long-term benefits	28	37
Termination benefits	109	212
Total	4,124	4,259

Additional remuneration disclosures are provided in the annual report.

(c) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse. Details of transactions between Council and other related parties are disclosed below:

Employee expenses for close family members of KMP	299	744
Professional services	4	19
Purchase of assets	-	12
	303	775

Close family members of KMP were employed through an arm's length process in accordance with Council's recruitment policies. They are paid in accordance with the relevant award for the job they perform. The above figure includes all remuneration received by close family members of KMP.

During the year, an entity controlled by a close family member of a KMP provided professional services to Council. All transactions occurred through an arm's length process under normal terms and conditions. There were no other material transactions with other related parties during the year. All transactions with other related parties occurred at arm's length and under Council's normal terms and conditions.

(d) Outstanding balances

There were no material balances outstanding at the end of the reporting period in relation to transactions with related parties. No expense has been recognised in the current year or prior year for bad or doubtful debts in respect of amounts owed by related parties.

(e) Loans and guarantees to/from related parties

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

(f) Commitments to/from other related parties

Council has no outstanding commitments to/from other related parties.

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

- Payment of rates, fees and charges
- Dog registration
- Use of Council facilities such as swimming pools and car parking

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

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

22 Parent entity

The following information relates to the parent entity, Cairns Regional Council. The information presented has been prepared using accounting policies that are consistent with those presented in Note 1.

	Parent	
	2025	2024
	\$'000	\$'000
Current assets	138,238	76,952
Non-current assets	5,331,759	4,959,966
Total assets	5,469,997	5,036,918
Current liabilities	168,238	135,872
Non-current liabilities	92,588	120,739
Total liabilities	260,826	256,611
Asset revaluation surplus	2,188,691	1,996,175
Retained surplus	3,020,472	2,784,132
Total equity	5,209,163	4,780,307
Net result	236,340	37,457
Other comprehensive income	192,516	230,715
Total comprehensive income for the year	428,856	268,172

23 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments: credit risk, liquidity risk and market risk.

Risk management framework

Council is responsible for the establishment and oversight of a 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. Council aims to manage volatility to minimise potential adverse effects on the financial performance of Council.

Council's audit committee oversees how management monitors compliance with Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by Council. Council's 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.

Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from Council's investments and receivables. Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

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

No collateral is held as security relating to the financial assets held by Council. The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for Council.

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

23 Financial instruments and financial risk management (continued)

Liquidity risk

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

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

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

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. These facilities are disclosed in note 13. The following lines of credit were available at the end of the reporting period.

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

Total contractual cash flows	0 to 1 year	1 to 5 years	Over 5 years	Total	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Trade and other payables	66,199	-	-	66,199	66,199
Loans - QTC	29,927	66,892	9,588	106,407	100,929
Loans - EDQ	281	281	-	562	562
	<u>96,407</u>	<u>67,173</u>	<u>9,588</u>	<u>173,168</u>	<u>167,690</u>
2024					
Trade and other payables	43,064	-	-	43,064	43,064
Loans - QTC	29,927	83,593	22,814	136,334	128,383
Loans - EDQ	281	563	-	844	844
	<u>73,272</u>	<u>84,156</u>	<u>22,814</u>	<u>180,242</u>	<u>172,290</u>

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

Market risk

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

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

Council's loan from Economic Development Queensland is interest free and not subject to interest rate risk.

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

(b) 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.

The fair value of borrowings with QTC is based on the market value of the debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is discussed in Note 13.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to clients' cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

Cairns Regional Council

Notes to the consolidated financial statements

For the year ended 30 June 2025

24 National Competition Policy

Significant Business Activities of Council are:

- Cairns Utility Services which manages the water and wastewater activities.
- Cairns Resource Recovery which manages the solid waste activities.

Applying the Code of Competitive Conduct (CCC)

Applying the CCC requires the application of full cost pricing, identifying the cost of Community Service Obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO represents an activity's costs, which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the Council.

Below are the Activity Statements for the Significant Business Activities of which the Code of Competitive Conduct applies for the 2024/25 financial year, as required by Section 35 of the Local Government Regulation 2012.

2024/25 Activity Statements

Significant Business Activities	Cairns Water \$'000	Cairns Resource Recovery \$'000
Revenue		
Services provided to Council	11,213	5,898
Services provided to external clients	177,502	47,847
Capital grant income	142,521	-
Community Service Obligations (net of charges)	1,097	1,167
Revenue Total	332,333	54,912
Less: Expenditure		
Employee costs	17,136	7,485
Materials and services	48,501	36,829
Depreciation	45,806	2,033
Other expenditure	2,558	385
Income tax	63,218	2,454
Expenditure Total	177,219	49,186
Surplus/(Deficit) Before Dividend	155,114	5,726

2024/25 Community Service Obligations

Activities	CSO Description	Net Cost \$'000
Water Services	Water Rates Based Financial Assistance	62
	Total	62
Wastewater Services	Sewerage Rates Based Financial Assistance	1,034
	Total	1,034
Resource Recovery Services	Free green waste initiative conducted twice a year	765
	Charity exemptions for waste disposal	176
	Collection and disposal relating to community clean up events	3
	Free hazardous waste disposal to prevent incorrect disposals	178
	Recycling services free of charge to schools	37
	Concessions for patients receiving home dialysis	7
	Donations of buy back shop to charity	2
Total	1,168	

**Management Certificate
For the year ended 30 June 2025**

These general purpose financial statements have been prepared pursuant to Sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

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

- (i) the prescribed requirements of the *Local Government Act 2009* and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements as set out on pages 1 to 30 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.



Amy Eden
Mayor

17 September 2025



Ken Gouldthorp
Chief Executive Officer

17 September 2025

INDEPENDENT AUDITOR'S REPORT

To the councillors of Cairns Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Cairns Regional Council (the Council) and its controlled entity (the Group).

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

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

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

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

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

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

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

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

Prescribed requirements scope

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



Sri Narasimhan
as delegate of the Auditor-General

19 September 2025

Queensland Audit Office
Brisbane

Cairns Regional Council

Current-year Financial Sustainability Statement For the year ended 30 June 2025

Measures of Financial Sustainability

Type	Measure	Target (Tier 2)	Actual Current Year	5-Year Average	Actual Current Year	5-Year Average	Council Narrative
			Council	Consolidated	Council	Consolidated	
Audited ratios							
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	7.1	5.3	7.2	5.4	Council has sufficient unrestricted liquidity to meet ongoing and emergent financial demands. Council maintains a Working Capital Facility (WCF) of \$120M in order to support its cash flow requirements and as a contingency for emergent events. As at the reporting date, no draw downs had been made. The unused balance of the WCF is a large contributor to this result.
	Operating Surplus Ratio	Greater than 0%	4.9%	1.1%	5.0%	1.2%	The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Council ended the financial year with an operating surplus which can be utilised for capital funding or other purposes.
Operating Performance	Operating Cash Ratio	Greater than 0%	31.5%	29.7%	31.5%	29.8%	A positive cash ratio is generated in order to fund Council capital expenditure requirements.
	Asset Sustainability Ratio	Greater than 60%	83.3%	75.6%	83.3%	75.6%	Over the long term this ratio indicates Council is sufficiently renewing its assets as they reach the end of their useful lives. During the current financial year, the reduced deliverability of the capital works program contributed to a deteriorating ratio as well as the proportion of expenditure on new capital works.
Asset Management	Asset Consumption Ratio	Greater than 60%	72.3%	69.1%	68.3%	68.3%	Meeting the target indicates that Councils assets are broadly being consumed in line with their estimated useful lives.
	Leverage Ratio	0 to 4 times	0.8	1.4	0.8	1.4	A ratio below 4 times is an indicator that Council has the ability to repay its existing debt. The reduction in the current year result compared to the long term average reflects the deferral of planned long term borrowings following receipt of additional grant funding for the Cairns Water Security Stage 1 project.

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

Certificate of Accuracy For the year ended 30 June 2025

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

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



Amy Eden
Mayor



Ken Gouldthorp
Chief Executive Officer

17 September 2025

17 September 2025

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Cairns Regional Council

Report on the Current-Year Financial Sustainability Statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

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

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

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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



Sri Narasimhan
as delegate of the Auditor-General

19 September 2025

Queensland Audit Office
Brisbane

Cairns Regional Council

**Appendix A
For the year ended 30 June 2025**

**THE FOLLOWING REPORT DOES NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS.
IT HAS BEEN PROVIDED AS ADDITIONAL MANAGEMENT INFORMATION TO ASSIST THE READER
IN THEIR ANALYSIS OF THE FINANCIAL STATEMENTS.**

Cairns Regional Council

Current-year Financial Sustainability Statement For the year ended 30 June 2025

Measures of Financial Sustainability

Type	Measure	Council		Consolidated		Council Narrative
		Actual Current Year	5-Year Average	Actual Current Year	5-Year Average	
Contextual ratios (unaudited)						
Financial Capacity	Council-Controlled Revenue	90.9%	90.5%	90.7%	90.4%	This result is driven by Council's high proportion of rates revenue (82.9%) and fees and charges revenue (7.8%) as a proportion of its total revenue.
	Population Growth	1.6%	1.0%	1.6%	1.0%	Inputs for this ratio are provided by the State. The higher current year result compared to the 5 year average is reflective of economic growth post the COVID-19 pandemic.
Asset Management	Asset Renewal Funding Ratio	100.0%	100.0%	100.0%	100.0%	Council is appropriately funding its required capital program as outlined by the Asset Management plans.

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

Certificate of Accuracy For the year ended 30 June 2025

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

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



Amy Eden
Mayor
17 September 2025



Ken Gouldthorpe
Chief Executive Officer
17 September 2025

Cairns Regional Council

Long-Term Financial Sustainability (Unaudited) Prepared as at 30 June 2025

Measures of Financial Sustainability

Type	Measure	Target (Tier 2)	Council	Consolidated Actuals 30 June 2025	Projected for the years ended (Council)									
					30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	
Financial Capacity	Council-Controlled Revenue	N/A	90.9%	90.7%	92.6%	92.6%	92.6%	92.6%	92.9%	93.0%	93.0%	93.0%	93.0%	93.0%
	Population Growth ¹	N/A	1.6%	1.6%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Operating Performance	Operating Surplus Ratio	Greater than 0%	4.9%	5.0%	4.1%	4.2%	2.6%	3.0%	3.0%	2.5%	2.6%	2.5%	2.8%	2.8%
	Operating Cash Ratio	Greater than 0%	31.5%	31.5%	30.2%	30.2%	29.7%	30.0%	30.0%	29.7%	30.0%	29.9%	30.1%	30.2%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	7.1	7.2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Asset Management	Asset Sustainability Ratio	Greater than 60%	83.3%	83.3%	93.8%	76.5%	101.6%	99.4%	99.4%	95.7%	97.3%	92.8%	96.2%	86.5%
	Asset Consumption Ratio	Greater than 60%	72.3%	68.3%	69.7%	69.9%	70.0%	70.2%	70.3%	70.3%	70.3%	70.3%	70.3%	70.2%
	Asset Renewal Funding Ratio	N/A	100.0%	100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Servicing Capacity	Leverage Ratio	0 to 4 times	0.8	0.8	1.2	1.0	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7

Notes

1 Council has used the Compound Annual Growth Rate method for calculating this ratio. This method calculates the average annual growth rate over a 10 year period based on the Queensland Government Statistician's Office population projections for the Cairns local government area for period 2026 to 2036.

Cairns Regional Council's Financial Management Strategy

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have the above nine sustainability indicators that have been set by the Department of Local Government, Water and Volunteers to help monitor the long-term sustainability of all councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required. The above ratios have been calculated using Council's most recently adopted budget review.

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2025

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

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



Amy Eden
Mayor

17 September 2025



Ken Gouldthorpe
Chief Executive Officer

17 September 2025

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