



Notice of Special Meeting

Notice is hereby given that the **Special Meeting** of the **Whitsunday Regional Council** will be held at the Bowen Council Chambers, 67 Herbert Street, Bowen on **Wednesday 15 September 2021**, commencing at **9.00am**

Councillors: Andrew Willcox, Jan Clifford, Al Grundy, John Collins, Michelle Wright, Gary Simpson and Michael Brunker.

Local Government Regulation 2012

258.(1) Written notice of each meeting or adjourned meeting of a local government must be given to each councillor at least 2 days before the day of the meeting unless it is impracticable to give the notice.

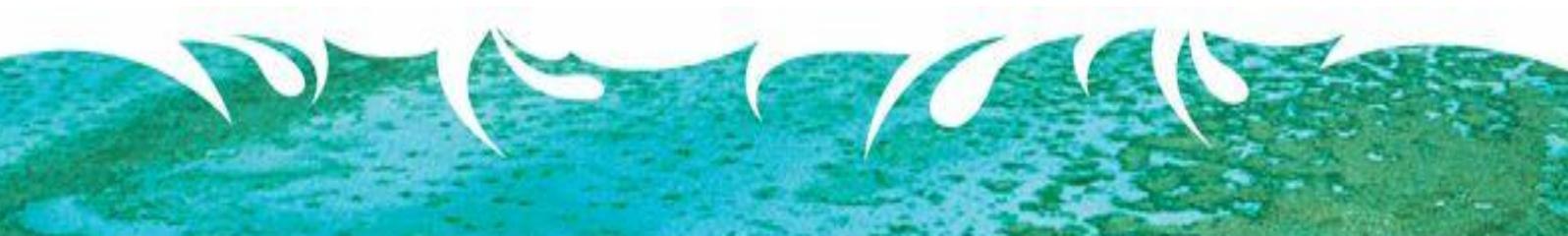
(2) The written notice must state:

- (a) the day and time of the meeting; and
- (b) for a special meeting – the business to be conducted at the meeting

(3) A **special meeting** is a meeting at which the only business that may be conducted is the business stated in the notice of meeting.

The Purpose of this Special Meeting is for Council to adopt the 2020-2021 Annual Report.

Rod Ferguson
CHIEF EXECUTIVE OFFICER





Agenda of the Special Meeting to be held at
the Bowen Council Chambers, 67 Herbert Street Bowen
on Wednesday 15 September 2021 commencing at **9.00am**

Council acknowledges and shows respect to the Traditional Custodian/owners in whose country we hold this meeting.

9.00am

- Formal Meeting Commences

Agenda of the Special Meeting to be held at
the Bowen Council Chambers, 67 Herbert Street Bowen
on Wednesday 15 September 2021 commencing at **9.00am**

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1. Apologies

No Agenda Items for this section.

2. Corporate Services
2.1 2020-2021 ANNUAL REPORT

AUTHOR: James Ngoroyemoto - Governance and Administration Services

RESPONSIBLE OFFICER: Jason Bradshaw - Director Corporate Services

OFFICER'S RECOMMENDATION

That Council adopt the 2020-2021 Annual Report and publish the Report on Council's website after adoption as required under the Local Government Act and Regulation.

The following report has been submitted for inclusion into Council's Special Meeting to be held on Wednesday, 15 September 2021.

SUMMARY

Council's Annual Report provides an opportunity for Council to document and record its activities, achievements, and financial performance for the period in an open, transparent, and accountable manner. It is believed that the report achieves this objective and is presented to the Committee for discussion and feedback.

PURPOSE

To adopt the 2020- 2021 Annual Report, within the legislative timeframes.

BACKGROUND

Council is required to prepare and adopt an annual report within 1 month after the day the Auditor General gives his report about the local government's financial statements for the financial year. The Auditor General's report was received on 20 August 2021 and therefore must be adopted before 19 September 2021 by Council. The Annual Report must also be published on its website within 2 weeks of adoption.

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009 and Local Government Regulation 2012 apply
S182 Preparation of annual report

- (1) A local government must prepare an annual report for each financial year.
- (2) The local government must adopt its annual report within 1 month after the day the auditor-general gives the auditor-general's audit report about the local government's financial statements for the financial year to the local government.
- (3) However, the Minister may, by notice to the local government, extend the time by which the annual report must be adopted.
- (4) The local government must publish its annual report on its website within 2 weeks of adopting the annual report.

ANALYSIS

The 2020-2021 Annual Report has been prepared and a special council meeting has been called to adopt the Annual Report. This is to ensure that the plan is adopted within the 30-day deadline from the day the financial statements were signed off. As Council's next scheduled Ordinary Meeting is not due to occur until the 22nd of September which would be 2

days overdue. Confirmation has been received through the Queensland Audit Office that Council must adopt the Annual Report unless it has a ministerial extension, or it will not comply with the current legislation.

The Annual Report outlines the achievements made against the Corporate and Operational Plans for the last 12 months as well as addressing several statutory requirements for disclosure in the interests of transparency and accountability. The Annual Report also includes the Annual Financial Statements for the year to 30 June 2021, and reports on the overall performance of Council for the year.

The format for the Annual report has been streamlined to improve readability and to more simply present the information to demonstrate Council's achievements for the year.

STRATEGIC IMPACTS

1.1 - Our leadership engages with the community and provides open, accountable, and transparent local government, and strategy

1.1.2 Maintain and enhance Council's Governance Framework to ensure the provision of best practice, accountable and transparent decision-making, which supports Council in meeting its legislative responsibilities

CONSULTATION

- Executive leadership team
- Communications team
- Finance department
- External graphic designer

DISCLOSURE OF OFFICER'S INTERESTS

No officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the Local Government Act 2009 or the Staff Code of Conduct.

CONCLUSION

That Council adopt the 2020-2021 Annual Report.

ATTACHMENTS

Attachment 1 – 2020-2021 Annual Report



ACKNOWLEDGEMENT OF COUNTRY

COUNCIL ACKNOWLEDGES THE TRADITIONAL OWNERS AND CUSTODIANS OF THE LANDS IN OUR REGION

We pay respect to Elders past, present and emerging and acknowledge their ongoing relationship and connection to Country.

To acknowledge and show respect for our traditional owner groups' history, culture and our shared future, the Welcome to Country is conducted at all significant events.

This year Council adopted its first Reconciliation Action Plan and our vision for reconciliation is as follows:

Whitsunday Regional Council endorses the vision of a nation which values Aboriginal and Torres Strait Islander heritage, cultures and peoples and recognises their distinct position as the original custodians of Australia. Council's Mission is to make a sustainable future possible by building stronger relationships, mutual respect and encouraging cultural practices that strengthen and support harmony between Aboriginal and Torres Strait Islander peoples and the broader community within the Whitsunday Region. Council values input and active participation from Aboriginal and Torres Strait Islander peoples into decision-making.

WELCOME TO THE ANNUAL REPORT

The Whitsunday Regional Council 2020/21 Annual Report provides a comprehensive account of the Council's performance, achievements, challenges, and financial management from 1 July 2020 to 30 June 2021.

The report demonstrates how WRC aligned with the four key themes of the Corporate Plan – Governance and Leadership, People, Place and Prosperity as well as our Operational Plan and the Local Government Act 2009. The Annual Report also provides an insight into Council's operations and financial position. Our stakeholders include ratepayers, residents, businesses, community and interest groups, news media, all levels of government, council staff and the wider general community.

WE VALUE YOUR FEEDBACK

To provide feedback or suggestions about this Annual Report and help us improve our future reporting, please contact us via one of the methods below:

Email: info@whitsundayrc.qld.gov.au **Phone:** 1300 WRC QLD (972 753)

Mail: PO Box 104, Proserpine, QLD 4800 **Website:** www.whitsundayrc.qld.gov.au provides more information about Council's activities, policies and plans for the future.



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1.1

OUR VISION

This Annual Report is based on Council's 2020/21 Corporate Plan. Council's Mission is to provide the Whitsunday Region with strong and responsive local government and achieve an innovative, efficient and sustainable organisation. This was tested through the year with the COVID-19 pandemic, associated public health directives and an economic recession, which all impacted on Council's ability to deliver its services to the community and the residents' ability to pay their rates and other charges.

MISSION

Natural Beauty, Global Attraction.
We have it all.

VISION

We are committed to providing the Whitsunday Region with strong and responsive local government and achieving an innovative, efficient and sustainable organisation.

A new Corporate Plan was adopted on 30 June 2021 which adopted a new vision to be a sustainable and progressive region achieved by unified and innovative leadership for the benefit of our diverse community, visitors and the environment. A new mission to provide engaged, accountable, proactive and unified leadership that is focused on delivering sustainable outcomes.

1.0

WELCOME TO THE ANNUAL REPORT

**Whitsunday Regional Council
Mayor and Chief Executive
Officer welcome you to the
2020-21 Annual Report and we
provide our Council's vision,
mission and the plans that
guide our decision making.**



1.2 MAYOR'S MESSAGE

ANDREW WILLCOX

This report provides a snapshot of what the Council has achieved over the past financial year including the challenges faced by our organisation responding to the impacts of the Covid-19 pandemic.

My Council is passionate about maintaining a consistent level of service for our 35,000 plus residents and delivering key infrastructure projects to build resilience, improve community liveability, create jobs and ensure a positive and sustainable future for the Whitsunday region.

Council believes that a focus on providing essential services and upgraded facilities will help us achieve our goal of a happy and thriving community. I am proud that throughout the COVID-19 pandemic Council has been able to maintain essential services to our residents.

The region's water and sewer plants throughout the region being upgraded, while waste and recycling facilities continue to be enhanced to effectively manage the waste to landfill.

During my two terms as Mayor, I have had the privilege of overseeing the Whitsundays recovery post Tropical Cyclone Debbie in 2017 and I'm now leading our community through the economic and social recovery during the COVID era.

Infrastructure supports economic productivity especially the liveability and growth of our communities and 2020/21 signalled milestones for key recovery projects post Tropical Cyclone Debbie with the new Proserpine Administration Building officially opened and the \$63.9 million Shute Harbour Restoration set to open later this year.

Advocating for financial support and building strong relationships with the Federal and State Governments is crucial for smaller regional Councils.

I am proud to be a Mayor who always puts my community first and is willing to break bread with any side of politics to secure a fair share of funding for the Whitsunday Region.

Stalking the halls of power in Canberra and Brisbane and advocating long and loud for the Whitsundays has seen WRC secure over \$200 million in federal and state funding for new and improved infrastructure right across the region.

Tourism is one of the main economic drivers in the Whitsundays and Council is moving forward with plans to further upgrade and develop the camping area at Lake Proserpine by adopting to a commercial model and appointing on-site caretakers.



Council completed Stage 1 of the Lake Proserpine Master Plan in 2019 creating a revitalised camping area, including waterside bush camping sites, new public toilets and showers, designated fire pits, upgraded picnic facilities and three new fishing pontoons to improve access for boaties.

Lake Proserpine is the jewel in the crown for Proserpine and it is important we continue to develop and upgrade the area. Only a few years ago we had minimal facilities here and now we have a popular camping area with new pontoons, shower facilities, upgraded toilets and improved picnic areas.

Whitsunday Coast Airport is flying high, and the magical 500,000 passenger barrier is in our sights after securing a major deal with Jetstar for an extra 434 flights annually.

The deal, brokered after lengthy negotiations, will include an increase to daily direct flights return to Melbourne, return flights direct to Sydney 6 days a week and increased flights to Brisbane.

This is a significant deal and will increase capacity by 27% on our 2019 numbers which to date, is our highest year on record.

Prior to the COVID -19 pandemic we had our sights set on breaking the magic 500,000 passenger barrier and this new deal puts us in the box seat to achieve that in the 2021/22 financial year.

I am grateful for the support of our airline partners who have shown confidence in the ability of our region to be one of Australia's peak domestic tourism destinations.

Despite the setbacks presented by the COVID-19 pandemic I believe our region is building towards a period of strong growth and as a proactive Council we need to continue with sensible planning, minimal rate increases, maintaining a value-for-money approach to our frontline services and have a firm commitment to an open-for-business agenda.

I look forward to working with CEO Mr Rod Ferguson and our Council team for 2020-2024.

Our organisation is always seeking improvement and we are on a journey together; council and community; making the Whitsunday Region the best place in the world to work, live, play and invest.

It has been a privilege to serve the Whitsunday Region community as Mayor for the past 5 years.

Mayor Andrew Willcox





1.3

CEO'S MESSAGE

RODNEY FERGUSON

I am proud to introduce the 2020/21 Annual Report to the community as a snapshot of what was achieved during the year.

Significantly the Covid pandemic did not leave as expected and there was adverse impact on Council's operations, especially in communicating with the community. Instead of being out and about, meeting face to face with community members, the Council relied heavily upon electronic media over a raft of issues to seek community feedback. I thank those who took the time to be involved.

As COVID-19 settled mid-year we were able to meet with Collinsville residents, workshops were held in Bowen and Proserpine with those involved in development and building across the region and the region received an extensive visit from Governor Paul De Jersey which involved meeting with a great number of community members.

A first this year was an independent Customer Satisfaction Survey to seek the community's feedback on how they felt about Council and the way it operated. Not surprisingly there

were some low points but along with strong praise for the Library and Parks services there was a balanced report card. What the survey does provide is a focus for Council to improve in those areas that were not rated highly. Details can be found on Council's website.

Council adopted a new Corporate Plan for the next 5-year period, a new simpler style of document that highlights what is important to the organisation, a number of key focus areas that will be achieved over the term of the Plan and a review of Council's Values. A follow on from that project was the introduction of a new style of Annual Operational Plan for 2021/22 that seeks to be more informative when quarterly reviews are undertaken.

The Proserpine Administration Building was opened for business in September allowing southern based staff to work in the one building after being scattered across a number of buildings since the damage caused by Cyclone Debbie in 2017. That has been a great morale booster for those staff and a boost for the many local businesses supported by those in that centre.

Council has been active in reviewing governance, policies and processes and has welcomed a number of external audits with results provided to the Audit and Risk Committee and Council. The Queensland Treasury Corporation were also invited to provide a Financial Sustainability Review which identified Council's long term financial sustainability was stable.

Safety of staff has been a key focus this year with the introduction of the Switched-On safety program and with improved efforts of staff there has been a noticeable drop in incidents and injuries across the organisation.

My congratulations to all the staff of Whitsunday Regional Council for the achievements over the year and my appreciation to Mayor Willcox and the Councillors for your continued efforts to both challenge and support the organisation during one of the more unique periods in community health for many years.

Rod Ferguson
Chief Executive Officer

2.0

OUR REGION

This section presents the history of our region and a snapshot of our community & economic profile. It also details the cultural and community events held throughout the 2020-21 financial year.

2.1 HISTORY

INDIGENOUS HISTORY

Council acknowledges the traditional owners and custodians of the lands in our region. We pay respect to Elders past, present and emerging and acknowledge their ongoing relationship and connection to Country.

Within the Whitsunday Region, five groups of traditional owners occupy the country, within, but not limited to the following areas:

NGARO COUNTRY

around the Whitsunday Islands and the mainland coastlines;

GIA COUNTRY

around Proserpine and Gloucester surrounds (north to Bowen, south to O'Connell River and east to the Clarke Connor Ranges)

JURU COUNTRY

around Bowen and Gumlu north to the Burdekin River

JANGGA COUNTRY

around Mount Coolon and surrounds

BIRRIAH COUNTRY

around Collinsville and surrounds

Places and objects of Aboriginal cultural significance, such as sites for story telling or other cultural activities, scarred trees, stone extraction sites, ceremonial sites, fireplaces, ochre, axe grinding grooves, rock art, fish traps, graves, old growth vegetation, including culturally significant flora and fauna, shell middens, artefact scatters and traditional foods are found throughout following over 50,000+ years of occupation.

These places and objects are appropriately preserved for current and future generations to maintain important connections to Country, Lore and Ancestry.

Whitsunday Regional Council is a party to the following registered Indigenous Land Use Agreements (ILUA's) that were negotiated between Council and three of the native title holding groups currently recognised in the local government area.

- **Jangga People** and Charters Towers Regional Council, Isaac Regional Council and Whitsunday Regional Council ILUA (QI2007/007)

Registered 11/02/2010

- **Juru People** and Local Government ILUA (QI2014/011)

Registered 28/07/2014

- **Birriah People** and Local Government ILUA (QI2014/090)

Registered 19/05/2015

Each of the ILUA's record how the parties shall work together to recognise each other's rights and interests and help each other meet their responsibilities. The agreement forms part of an on-going relationship between Whitsunday Regional Council and native title holders.

HISTORY OF LOCAL GOVERNMENT IN THE WHITSUNDAY REGION

The Whitsunday Region was, prior to amalgamation in 2008, administered as two separate local government areas – the Shire of Bowen and the Shire of Whitsunday.

The region has a rich political history dating back to the mid 1800's when the Bowen Municipality was constituted on 7 August 1863 under the Municipalities Act 1858.

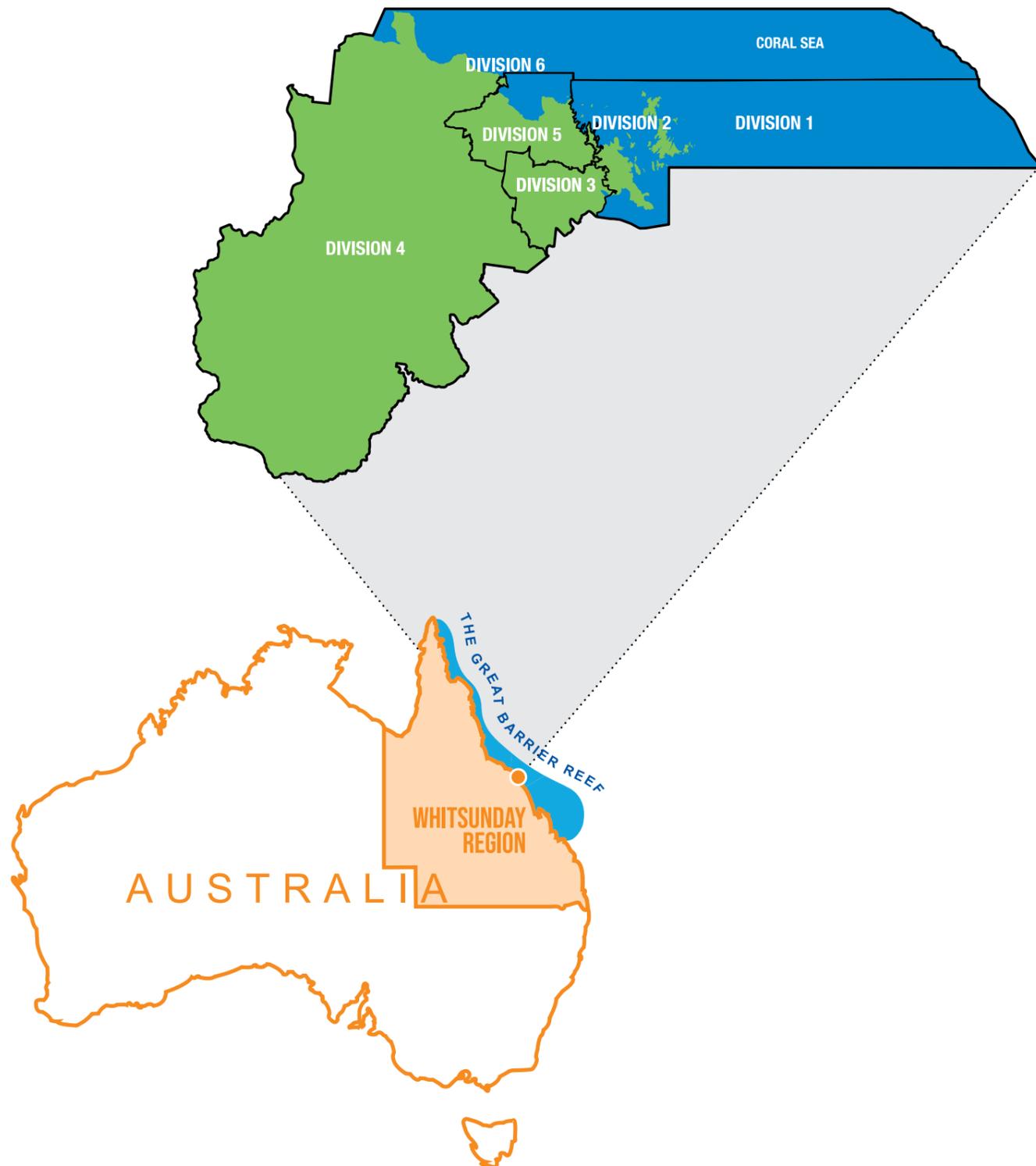
On 11 November 1879, the Wangaratta Division was created as one of 74 divisions around Queensland under the Divisional Boards Act 1879. With the passage of the Local Authorities Act 1902, Wangaratta became a shire and Bowen became a town on 31 March 1903.

19 January 1910, saw the Shire of Proserpine being excised from Wangaratta. It was renamed to Shire of Whitsunday on 18 February 1989 due to its inclusion of the popular Whitsunday Islands. On 2 April 1960, the Town of Bowen was abolished, and merged into the Shire of Wangaratta, which was also renamed Bowen Shire Council.

In July 2007, the Local Government Reform Commission released its report and recommended that the two areas amalgamate. On 15 March 2008, the Shires formally ceased to exist, and elections were held on the same day to elect councillors and a mayor to the new Whitsunday Regional Council.

2.2 REGIONAL PROFILE

ELECTORAL DIVISIONS



THE WHITSUNDAY REGION IS HOME TO APPROXIMATELY 35,000 PERMANENT RESIDENTS AND ATTRACTS 885,000 OVERNIGHT VISITORS EACH YEAR (2018). RENOWNED FOR ITS RELAXED LIFESTYLE, THE REGION BOASTS BEACHES, RAINFORESTS AND LARGE TRACTS OF NATIONAL PARKLAND, ENCOMPASSING A TOTAL LAND AREA OF 23,682 SQUARE KILOMETRES.

The region encompasses the five main townships of Airlie Beach, Bowen, Cannonvale, Collinsville and Proserpine with numerous rural and coastal communities and residential areas scattered throughout the region. The 74 Whitsunday Islands are also within the Council area. Many of these islands are uninhabited national parks, but four islands offer a variety of resort accommodation, all with the Great Barrier Reef and fringing coral reefs at their doorstep.

While the region is rural and coastal in its nature, residents and visitors alike enjoy access to good community infrastructure such as transportation, hospitals, educational facilities, telecommunications, power,

water and sewer utilities as well as contemporary facilities including museums, art galleries, cafes, hotels and restaurants, entertainment facilities and a cinema.

The region is a well-established transport hub with the WRC owned and operated Whitsunday Coast Airport located 10 minutes' drive from the township of Proserpine, and a number of smaller aerodromes in Bowen, Collinsville and Mt Coolon. Privately owned airports are located on Hamilton Island and Jubilee Pocket. It is less than 2 hours by air to the Queensland state capital of Brisbane from the Whitsunday Coast Airport. The Bruce highway is the major transport corridor running from Brisbane in the South to Cairns in the North.

Over \$17.9 billion in major projects are currently planned or under construction in the Whitsunday Region, which will drive significant growth over the coming years. Our strong economy, well-planned infrastructure and desirable lifestyle make the Whitsunday Region an inviting investment environment.

Whitsunday's Gross Regional Product was \$3.92 billion in the year ending June 2020, growing 1.3% since the previous year.

Due to the strength of the local economy, the region's population is expected to grow at an annual rate of 2.3 per cent over the next 20 years, which exceeds the State average of 1.8 per cent.

REGIONAL PROFILE

2.3

CULTURAL & COMMUNITY EVENTS

COUNCIL CONDUCTED THE FOLLOWING CULTURAL AND COMMUNITY EVENTS

DATE	EVENT	LOCATION
3 JULY 2020	CITIZENSHIP CEREMONY	AIRLIE BEACH FORESHORE
7 JULY 2020	CITIZENSHIP CEREMONY	AIRLIE BEACH FORESHORE
27 AUGUST 2020	LMGA AWARDS FOR EXCELLENCE	BOWEN
17 SEPTEMBER 2020	CITIZENSHIP CEREMONY (NATIONAL CITIZENSHIP DAY)	AIRLIE BEACH FORESHORE
9 OCTOBER 2020	COMMUNITY OPENING – PROSERPINE ADMINISTRATION BUILDING	PROSERPINE ADMINISTRATION BUILDING
15 DECEMBER 2020	MAYOR'S CHRISTMAS TREE GIFT APPEAL	PROSERPINE ADMINISTRATION BUILDING
26 JANUARY 2021	AUSTRALIA DAY AWARDS	COLLINSVILLE, BOWEN & AIRLIE BEACH
26 JANUARY 2021	CITIZENSHIP CEREMONY	BOWEN & AIRLIE BEACH
12 & 13 MARCH 2021	QUEENSLAND GOVERNOR VISIT	BOWEN & PROSERPINE
7 MAY 2021	OPERA QUEENSLAND PERFORMANCE	BOWEN SOUNDSHELL
27 MAY 2021	CITIZENSHIP CEREMONY	PROSERPINE ADMINISTRATION BUILDING

- LAND AREA 23,863 KM²
- 514KM OF COASTLINE
- 11 RIVERS
- 120 PARKS AND OPEN SPACES (530 HA)

- POPULATION OF 35,927
- 25-29 YEARS IS THE LARGEST AGE GROUP
- THE THREE LARGEST ANCESTRIES ARE AUSTRALIAN, ENGLISH AND IRISH
- HIGHEST OCCUPATION OF EMPLOYMENT IS TECHNICIANS AND TRADE WORKERS
- AVERAGE HOUSEHOLD SIZE IS 2.33 PERSONS
- 4 REGIONAL LIBRARIES

- GRP ESTIMATED AT \$3.92B (YEAR ENDING JUNE 2020)
- 17,338 RESIDENTS EMPLOYED (YEAR ENDING JUNE 2020)
- CONSTRUCTION IS THE LARGEST INDUSTRY BY EMPLOYMENT
- 3,831 LOCAL BUSINESSES

Source: The information presented here is derived from official sources of information (Australian Bureau of Statistics) as well as Australia's leading economic modellers (NIEIR) and Core Logic.

3.0

OUR ORGANISATION

This section presents provides a profile of our Elected Members and Executive Leadership Team and details our organisational structure and our Strategic Planning Framework.

3.1

OUR ELECTED MEMBERS

Mayor Andrew Willcox



Phone: 0458 442 323

Email:

andrew.willcox@whitsundayrc.qld.gov.au

Andrew Willcox was first elected to Council in 2012 as Councillor Division 6, representing the communities of Bowen, Queens Beach, Merinda, Cape Upstart and Guthalungra. He was sworn in as the third Mayor of Whitsunday Regional Council on Monday, 4 April 2016 and was re-elected unopposed for a second term in April 2020.

Less than one year into his first term as Mayor, the Whitsunday region was hit by one of the worst natural disasters in history Tropical Cyclone Debbie. Mayor Willcox led the region's recovery and his Council delivered numerous major infrastructure projects that have positioned the region for future growth. Major projects completed or under construction since TC Debbie include: \$63.9 million Shute Harbour Marina Restoration, \$6.3 million Airlie Beach Foreshore Revitalisation, \$5 million Beautiful Bowen, \$18 million Proserpine Entertainment Centre, \$25 million of Collinsville roads reconstructed, \$3.9 million Flagstaff Hill Redevelopment, \$10.6 million Proserpine Administration Building and Climate Change Hub and a \$14 million Bowen Sewerage Treatment Plant.

His priorities include strong leadership, establishing close relationships with Federal and State Governments to leverage maximum funding for his region, supporting economic development and job creation opportunities, delivering the vital infrastructure required to support the region's growing population, and uniting and engaging the community to better inform Council's decision making.

Born and raised in Bowen, Andrew owned/managed a large agricultural business and commercial and industrial real estate portfolio before entering local government. Andrew and his wife Raylene live at Queens Beach, where they have raised their three children. In his spare time, Andrew enjoys fishing, snow skiing, and relaxing with his family.

Committees

- Local Disaster Management Group
- Bowen Collinsville Enterprise
- Don River Improvement Trust
- Tourism Whitsundays
- Whitsunday Regional Roads & Transport Group
- Greater Whitsunday Council of Mayors
- Audit & Risk Committee
- Rural Fire Brigade Finance Committee
- Economic Development Advisory Committee
- Traffic Advisory Committee

OUR ELECTED MEMBERS

Cr Jan Clifford - Division 1



Phone: 0412 721 969

Email:
jan.clifford@whitsundayrc.qld.gov.au

Councillor Jan Clifford was re-elected in the 2020 Queensland local government elections as the representative for Division 1 of the Whitsunday Regional Council, making this her fourth successive term as a Councillor.

Jan is well known for her energy and commitment to the well-being of the Whitsunday area and its citizens and is an active member of the community, serving on many boards and committees and volunteering at events.

Jan has called the Whitsundays home since early 1995 after a long career across Australia in various management, sales and marketing roles. In 1997 Jan started her own sales and marketing business and was voted Best Sales Representative by A.F.T.A. She was eventually drawn to Council to be of service to the Whitsunday Region and its people.

Jan has completed a Diploma in Management and has been recognized as a Paul Harris Fellow with Rotary International.

Jan has always been a strong advocate for protecting and preserving the natural environment in the Whitsundays, both on the mainland and in the Great Barrier Reef Marine Park.

Committees

- ALGWA State Executive (Zone 2)
- Environment Recovery Sub-Group
- Greater Whitsunday Communities
- Logan's Adventure Playground Committee
- National Rural Women's Coalition – Director
- QLD Delegate to the Australian Local Government Women's Association National Executive
- Regional Development Australia Mackay-Isaac-Whitsunday (RDAMIW)
- Safe Night Out Precinct
- Whitsunday Chamber of Commerce
- Whitsunday Community Services
- Whitsunday Headspace Steering Committee
- Whitsunday Housing Committee
- Whitsunday PCYC
- Whitsunday Sports Park

Cr Al Grundy - Division 2



Phone: 0417 588 248

Email:
al.grundy@whitsundayrc.qld.gov.au

Serving his first term Councillor Grundy is no stranger to Whitsunday residents having been prominent in the tourism sector since 1999.

Al has been a resident of the Whitsundays since 1997, moving here to follow a dream of sailing the Whitsunday Islands.

From 1999 until early 2019 he was a partner in a live-aboard sailing business, where the focus was on the marketing of the business. During this time, Al established sales contracts with many overseas travel wholesalers and travelled around the world to promote the Whitsundays and the business.

In recent years he has spent a great deal of time volunteering on various associations and working committees, including 10 years on the board of Tourism Whitsundays and 3 years as the Chairman.

In 2014 Al was honoured to receive the Whitsundays award for Outstanding Contribution by an Individual to Tourism.

He is supported by his family, wife Ruth and kids Kai and Anara. Both children play with the Proserpine Whitsunday Junior Rugby League and Al enjoys volunteering around the club as required.

He is enjoying the role of councillor and working to improve liveability for the Whitsunday community.

Al believes that the main pillar industries of the Whitsundays, Resources, Agriculture and Tourism can continue to thrive, however in the face of ever-increasing competition we must be innovative and look to educate our youth to take on the challenges ahead.

Committees

- Coastal Council Adaption Taskforce
- Local Authorities Waste Management Advisory Committee (LAWMAC)
- Mackay Whitsundays Healthy Rivers to Reef Partnership
- Reef Guardian Council Executive Committee
- Reef Island Initiative Whitsundays Project Advisory Group
- Rural Fire Brigade Finance Committee
- Tourism Recovery Group
- Tourism Whitsundays
- Whitsunday Local Marine Advisory Group
- Whitsunday Shark Working Group

OUR ELECTED MEMBERS

Cr John Collins - Division 3



Phone: 0429 059 726

Email:
john.collins@whitsundayrc.qld.gov.au

Deputy Mayor John Collins was first elected as Councillor for Division 3 on Whitsunday Regional Council in 2012 and was returned for his third term at the 2020 Local Government Elections.

Division 3 is centred on the town of Proserpine, which is the Whitsunday region's agricultural and government services hub, and includes the surrounding rural communities of Mount Julian, Preston, Conway and Wilsons Beach.

While John's family lived at Silkwood, south of Innisfail, he was born in Toowoomba. At age four, his family relocated to Proserpine when his father was transferred as the local police sergeant. John completed his schooling at the local St. Catherine's Catholic Primary School and Proserpine State High School, and currently lives in Proserpine with his wife Jill and four daughters.

Since 1990, John and Jill have owned and operated their own small business on Proserpine's Main Street.

Cr Collins is a strong advocate for developing the local rural tourism sector to entice travellers off the highway and into our townships. John has championed the creation of further tourism opportunities at the Peter Faust Dam, which has the largest Barramundi population of any impoundment in Australia and is a strong advocate for promoting Proserpine as RV Friendly town.

Committees

- Audit & Risk Committee
- Les Stagg Oval Advisory Committee
- Local Disaster Management Group
- Local Recovery Group
- Proserpine Junior Sporting Complex
- Whitsunday Rivers Improvement Trust

Cr Michelle Wright - Division 4



Phone: 0417 121 010

Email:
michelle.wright@whitsundayrc.qld.gov.au

First time Councillor Michelle Wright is born and bred in Bowen and lives there with husband Wal and their three children. Michelle has previously worked in administration for over 18 years and is also a qualified Swim Teacher and Coach.

She has been actively involved with community groups for many years and taking the next step to playing a role in Council was the natural progression.

Being community minded Michelle is passionate in providing improved liveability and care for families, the elderly and future generations.

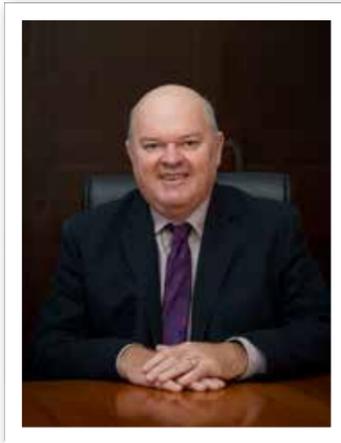
She is honoured and proud to have been elected at the 2020 Local Government Elections to serve the Whitsunday region community.

Committees

- ALGWA
- Bowen Chamber of Commerce
- Bowen Collinsville Enterprises
- Bowen Gumlu Growers Association
- Bowen Sporting Complex Committee
- Collinsville Childcare Centre
- Collinsville Development and Industry Group
- Human social Recovery Subgroup
- Jangga Consultative Committee
- Regional Arts Development Fund

OUR ELECTED MEMBERS

Cr Gary Simpson - Division 5



Phone: 0439 631 272

Email:
gary.simpson@whitsundayrc.qld.gov.au

Councillor Gary Simpson is looking forward to the challenges of the role as a first term Councillor. He was born and schooled in Proserpine and first started work on the family farm in 1981. He has been manager of the family business, since 2000 and has recently sold one of the three farms to enable him to concentrate on his Councillor role.

Gary is married to wife Debbie. Gary has a daughter, Lauren and son, Dean.

He is a family figure in cane growing circles having been a director of Proserpine District Canegrowers Cooperative (PDCC) for 9 years and was the inaugural Chairman of the SSP Proserpine for 3 years and Deputy Chairman of the PDCC for 3 years.

In his spare time Gary loves fishing and camping and spending time on the water with his wife around the beautiful Whitsunday Islands.

Committees

- Bowen Burdekin Local Marine Advisory Group
- Infrastructure Recovery Sub-Group
- Whitsunday Catchment Landcare
- Whitsunday Rivers Improvement Trust
- Traffic Advisory Committee

Cr Mike Bruner - Division 6



Phone: 0419 708 351

Email:
mike.bruner@whitsundayrc.qld.gov.au

The Councillor for Division 6, Mike was born and raised in Collinsville but has lived in Bowen for 20 years where he currently runs a newsagency with his wife Kylie.

As a former coal miner and former Mayor of Bowen Shire and Whitsunday Regional Councils for 17 years, Mike has a proven track record of delivering outcomes for the people of Bowen and Whitsunday.

Mike's background in mining and local government has given him a thorough understanding of the challenges faced by communities, families and local businesses from the coalfields to the coast.

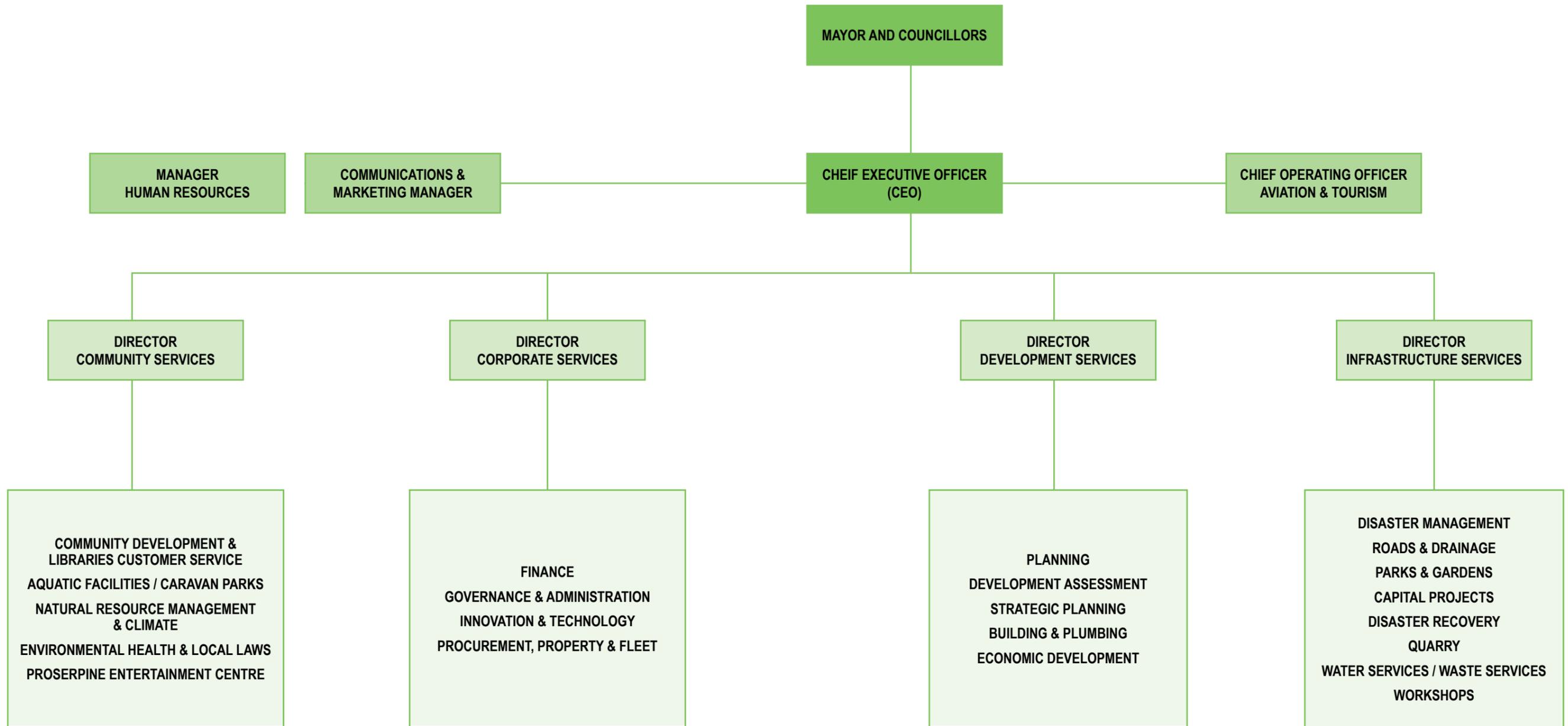
Mike has always been passionate about creating job opportunities through economic development and that remains his focus today.

Committees

- Bowen and Collinsville Mental Action Group
- Community Engagement Committee
- Don River Improvement Trust
- Economic Development Advisory Committee
- Economic Recovery Sub Group
- North Queensland Sports Foundation
- Tourism Bowen

3.2

ORGANISATIONAL STRUCTURE



3.3

OUR EXECUTIVE LEADERSHIP TEAM



L to R: Director Corporate Services Jason Bradshaw, Director Community Services Julie Wright, CEO Rod Ferguson, Director Infrastructure Services Adam Hagy and Director Development Services Neil McGaffin.

Chief Executive Officer

- Rod Ferguson

Rodney Ferguson has over 40 years of experience within regional local governments in Queensland including over 20 years in CEO roles. Mr Ferguson led the amalgamation of the Southern Downs Regional Council in 2008 and in 2013 was appointed by the state government to lead the de-amalgamation of the Mareeba Shire Council.

Prior to commencing duties with Council Mr Ferguson had worked in recent years with a variety of regional Councils across the state in both a consultancy role and as Director/CEO in short term contract arrangements. Rod has demonstrated proven ability to effectively manage large, complex teams and build strong relationships across government, industry, business, and community.

Director Community Services

- Julie Wright

Julie Wright's career in Local Government has spanned over 26 years and across three Council's – Burdekin, Cairns & Whitsunday Regional Council's. Julie believes her position as an Animal Management Officer in those first years with the Burdekin Shire Council gave her the foundation to understand the strong connection of Local Government and the Community, followed by 10 years with Cairns Regional Council to strengthen her experience in the compliance fields of local government. Julie loves the family orientated feel of Whitsunday Regional Council – colleagues are friendly and it's a great place to work. She feels that trust is important in an organisation as it enables staff to grow into their positions, take ownership and be the best they can possibly be.

Julie and her partner Peter enjoy spending time watching their grandchildren participate in their chosen sports plus outdoor activities including fishing, beach walks and swimming.

Key responsibilities include Community and Library Services, Sport & Recreation including Aquatic Facilities, Environmental and Public Health, Climate Change, Natural Resource Management, Community Events, Regulatory matters, Arts & Cultural Heritage, Community safety, Council's Caravan Parks, Local Laws, Customer Service, the Proserpine Entertainment Centre and the Flagstaff Hill Conference and Culture Centre.

Director Infrastructure Services

- Adam Hagy

Adam Hagy started his local government career as the Coordinator of Shire Presentation with the Corowa Shire Council in NSW approximately seven years ago. Prior to this, Adam was owner of a successful business specialising in all facets of horticulture, landscape design, construction, maintenance, and earthmoving. Since commencing with Whitsunday Regional Council as the Coordinator for Parks & Garden in 2015, Adam has worked from the ground up to his current position as Director of Infrastructure. This hands-on experience across Council's ground operations makes Adam well-placed to provide clear leadership and direction to Council's largest directorate.

The Directorate of Infrastructure is responsible for roads and drainage, stormwater, water, wastewater, waste, parks and gardens, quarry, major projects, disaster management, and recovery services.

In his spare time, Adam enjoys spending time with his family, boating, fishing and playing golf.

Director Director Development

- Neil McGaffin

Neil McGaffin started his local government career in Adelaide at the then City of Noarlunga and moved across states with appointments in Mildura, Kilmore and in state government in Wollongong and Sydney. Neil has extensive experience working with and in the State and Local Government fields. On Whitsunday Regional Council, Neil says he loves the people, loves the work and loves the lifestyle.

In his spare time, Neil and his wife Sue who also works at Council, like to spend time with family, travel to the islands on their jet skis, snorkelling, and the whole lifestyle of living close to the water.

Neil's Directorate supports sustainable living in the region through land use & infrastructure planning and development control. Key areas of responsibility include economic development and helping to grow the local economy and workforce, strategic land use planning, urban design, development assessment and compliance, infrastructure planning, growth management, environmental planning, nature conservation, and place making.

Director Corporate Services

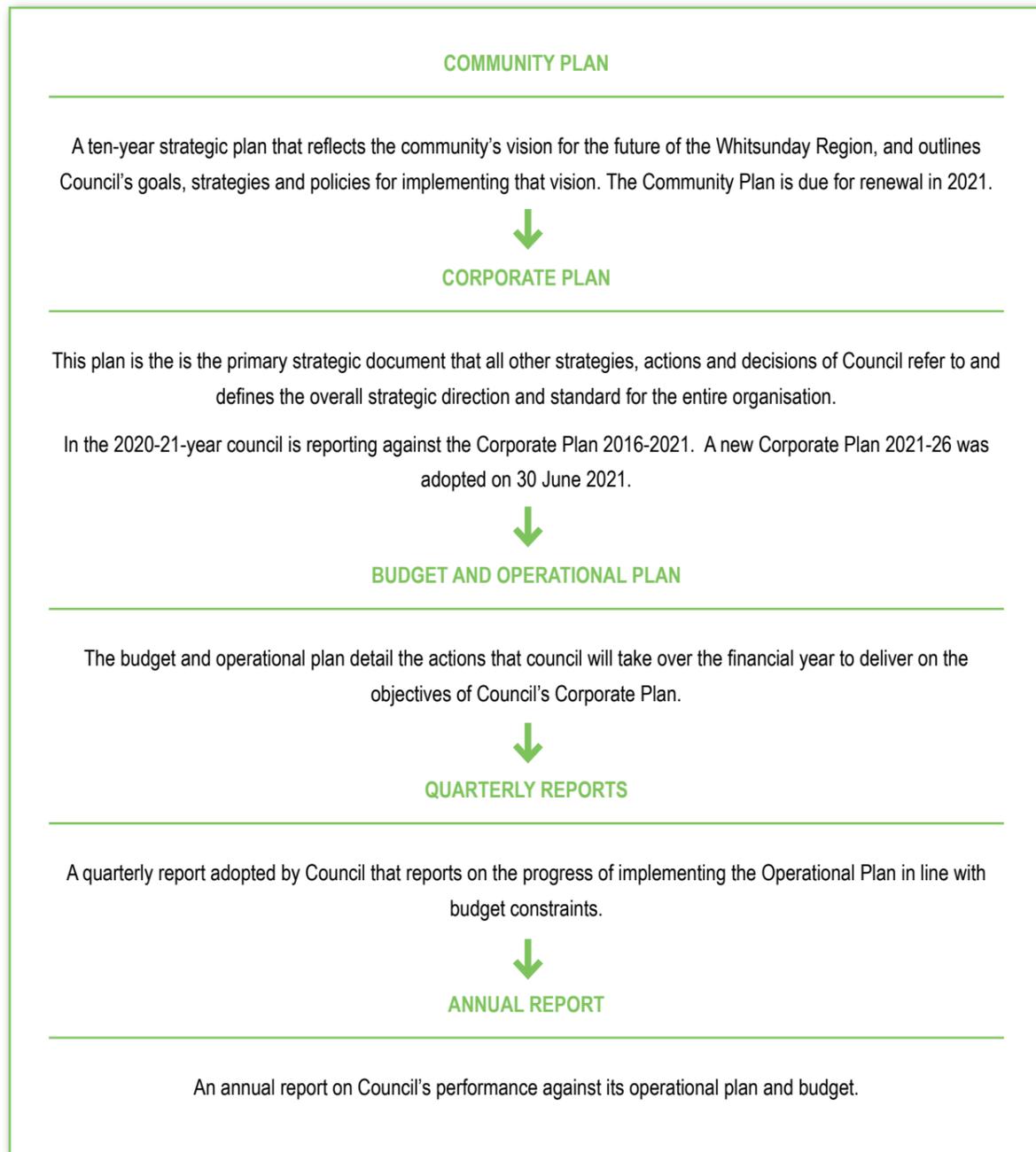
- Jason Bradshaw

Jason Bradshaw has led a productive local government career spanning more than three decades. Jason joined Council in January 2020 as Director Corporate Services, bringing with him significant experience in finance, corporate governance and local government management. He has played a pivotal role driving organisational reform within Queensland and has held the position of CEO at two other Queensland local governments since the 2008 local government reforms.

Jason says the Whitsundays' has been very welcoming and lifestyle is a key attraction with the relaxed nature of North Queensland. In his spare time, Jason and his wife Lesa enjoy travel and exploring the local region. His current role incorporates financial services, procurement, asset management, property services and fleet management, GIS, innovation and technology, records management and corporate governance. Jason has qualifications in business and management, and is a member of CPA Australia, LGMA (QLD), Australian Institute of Company Directors, Governance Institute of Australia and the Institute for Managers and Leaders

3.4 STRATEGIC PLANNING FRAMEWORK

Council's strategic and corporate plans set the goals and direction for the region's future. The strategic planning framework integrates annual, medium, and long-term plans and strategies.



3.5 OUR EMPLOYEES

As one of the Whitsunday Region's largest employers, Council offers a diverse range of employment opportunities.

Our workforce includes (but is not limited to) engineers, town planners, tradespeople, technicians, and social planners, as well as specialists in disciplines such as natural resource management, environment & climate, information technology, accounting, corporate planning, public administration, communications & marketing, human resource management and asset management.

As at 30/6/21			
DIRECTORATES	APPROVED FTE	ACTUAL FTE	ACTUAL HEADCOUNT
OMCEO	29.53	26.2	27
Development Services	21.5	18.18	19
Community Services	52.44	52.3	62
Corporate Services	56.64	54.64	57
Infrastructure Services	206.21	186.86	188
TOTAL	366.32	338.18	353
Apprentices	12	12	12
Trainees	6	5	5

The table above includes Apprentices and Trainees.

Council Turnover rate for 2020/2021 is 13.78%. Previous year was 20.5%

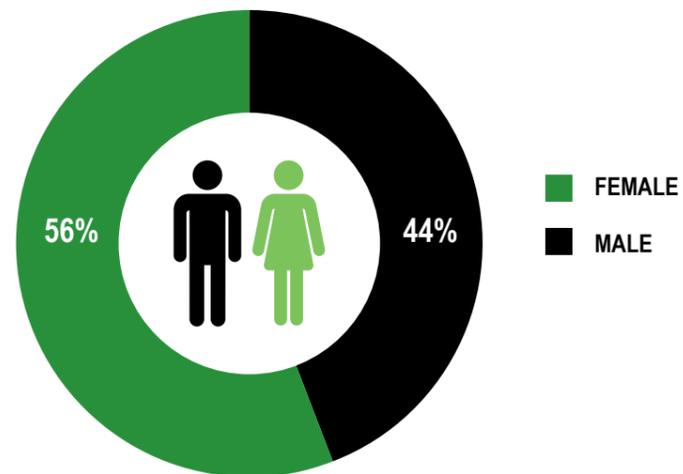
Gender Diversity

As at 30/6/21		
ROLE	MALE	FEMALE
Councillor	5	2
Employees		
Executive Officers (CEO and Directors)	4	1
Managers	16	3
Other	213	133
TOTAL EMPLOYEES	233	137

The table above includes Apprentices and Trainees.

OUR EMPLOYEES

OVERALL EMPLOYEES GENDER DIVERSITY



AGE BY GENERATION AS AT 30 JUNE 2021

Boomers	30.1%
Gen X	33.2%
Gen Y	26.4%
Gen Z	10.3%

CASE STUDY

Apprentice - Anthony Davis

“It’s a friendly work environment and you get to work within a diverse group of trades and roles at Whitsunday Water.”

It’s provided me with good experience and exposure to the electrical side of the water industry.”



Cert III in Electrotechnology

Anthony Davis or ‘AJ’ as he is known, was successful in gaining an apprenticeship in 2017 through TORGAS, transferring over to Council in 2019. Just prior to this transfer, AJ was selected as a finalist in the 2019 TORGAS Awards for ‘Most Outstanding Electrical Apprentice of the Year’. AJ will complete his four-year apprenticeship on 11 December 2021.

AJ said he would encourage others to try and apprenticeship, especially within a well-established business or industry. He believes if you’re willing to give it your best and have a reasonable idea of the type of work you’ll be doing then you should go for it.



3.6 CODE OF CONDUCT

Whitsunday Regional Council acknowledges that there are particular responsibilities which Councillors and employees have for safeguarding the public interest, exercising a duty of care, and inspiring public confidence and trust.

Providing certainty to people in dealing with ethical matters will assist Council in being more efficient and will give staff a better appreciation of the need to use resources responsibly; to comply with Council policies; to develop good client relations; and to promote the public interest.

Codes of Conduct prescribe appropriate behaviour for all officers and employees of the Council, however they can provide for different requirements in respect of different classifications of officers and employees.

The Act identifies five ethics principles as the basis of good public-sector practice.

PRINCIPLE 1:
Respect for the law and system of government

PRINCIPLE 2:
Respect for persons Principle

PRINCIPLE 3:
Integrity Principle

PRINCIPLE 4:
Diligence Principle

PRINCIPLE 5:
Economy and efficiency

3.7 TRAINING AND DEVELOPMENT

- Deliver of the Switch On program – safety leadership program delivered to the whole of Council;
- Five trainees onboarded (completion will be in early 2022);
- Three apprentices completing 2021 – one plumber, one fitter, one electrician (pending passing);
- Two new apprentices onboarded – two plumbers;
- Delivery of Man Up sessions;
- Delivery of Paul Stanley talks – one punch kills presentation;
- Delivery of Fatal Five – QPS presentation;
- Continued participation in the Water Industry Worker program (in conjunction with other regional councils);
- Participation in the Australasian Management Challenge;
- Delivery of the updated Supervisor Program (this will start when I get back from leave, so mid-July onwards);
- Flu vaccination program roll out;
- Foundation Skills program delivered (offered digital and language, literacy and numeracy upskilling);
- Delivery of Cert II Horticulture and Cert III and IV Civil Construction programs to the relevant workforce (e.g. parks labourers and civil construction workers);
- Leadership Program delivery – to Executive Leadership Team and Middle Management Group;
- Cert IV Government Investigations program – to upskill internal staff who may be required to complete an investigation.

3.8 HEALTH AND WELLBEING



Whitsunday Regional Council's commitment to a healthy workplace is evident by ongoing assistance and programs for staff. Council offers access to a nominated Employee Assistance Provider, Converge International, who specialise in psychology and mental health in a confidential environment.

Annual flu injections are offered to staff as a free service and facilitated through local GP's and pharmacies. Over the course of March to June 2021, 192 employees and councillors signed up to get a flu vaccination.

In order to manage the impact of COVID-19, we maintained a strong focus on mental health, offering access to a Health and Wellbeing calendar of events for all employees.

The program was impacted by COVID-19 however the scheduled as follows:

JULY - SOCIAL CONNECTIONS
Following the end of COVID-19 lock-down Council promoted various social groups that use the Libraries as a way of integrating people back into the community (with social distancing.)
AUGUST - MENTAL HEALTH
Mental Health First Aid Promotion of the Employee Assistance Program with a focus on the COVID019 pandemic / working from home.
SEPTEMBER - LIFELONG LEARNING
Adult Learners Month IT workshops to assist our people with using our technology Resources for people who wanted to help improve their language, literacy and numeracy skills
OCTOBER - SUN SAFETY
Promotion of sun safety and dealing with heat Skin check tools were also sourced for the organisation
NOVEMBER - MOVEMBER
Information about men's health was promoted through the newsletter along with Norm's fundraising efforts
DECEMBER - HEALTHY FESTIVE SEASON
Alcohol Awareness Campaign Tips and tricks on how to survive the festive season
JANUARY - LET'S GET ACTIVE
Live Life Get Active program - tips and tricks on healthy living from mental, physical and dietary information
FEBRUARY WAS LEARNING FOR LIFE
Foundation Skills program
MARCH - HARMONY
Morning teas were held in Bowen and Proserpine in support of Harmony Day
APRIL - IMMUNITY
Focus on flu vaccinations and flu season hygiene
MAY - HEART HEALTH
The heart foundations heart health test was promoted with information advertised in the newsletter from the heart foundation on warning signs and general heart health
JUNE - MENTAL HEALTH
Promotion of the Employee Assistance Provider.

3.9

WORKPLACE HEALTH & SAFETY

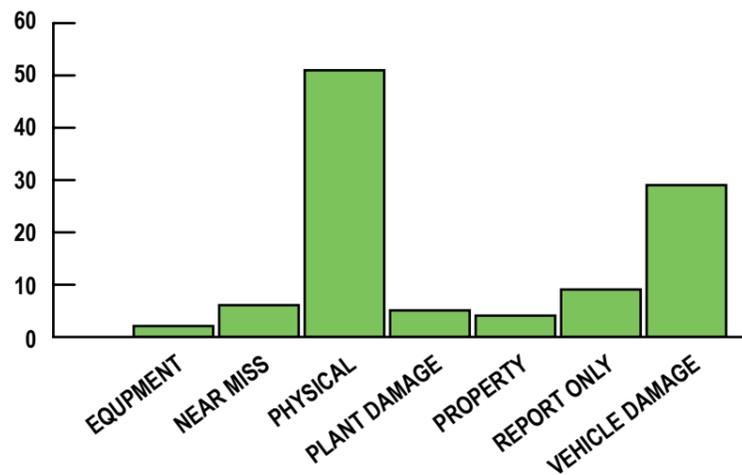
Council actively participates and promotes a safety culture free from injury and illness and we believe all incidents are avoidable. We are all required to utilise Council's Safety Management System 'Safe Plan' – to ensure compliance with legislation and adopt best practice principles.

Council undertakes all tasks adopting a Risk Management approach, Hazard Identification – Risk Assessment – Risk Control – Monitor and Review and ensure work undertaken does not impact on the health and safety of individuals, workers or the public.

Over the last 12 months the safety department have worked diligently to provide departments with the tools and assistance to promote safety as a value within Council.

In the 2020/21 Financial Year, there was a total 106 workplace incidents. The graph below shows incidents by 'Damage Type'.

20/21 INCIDENTS BY DAMAGE TYPE



TOTAL 20
Required medical treatment (hospital, ambulance, first aid)
TOTAL 19
Resulted in Workplace Health & Safety Claims. 14 of these were finalised before the end of the Financial Year.

4.0

OUR ACHIEVEMENTS

This section presents Council's major achievements under the Corporate Plan 2016-2021 themes of Governance & Leadership, People, Place, Prosperity.

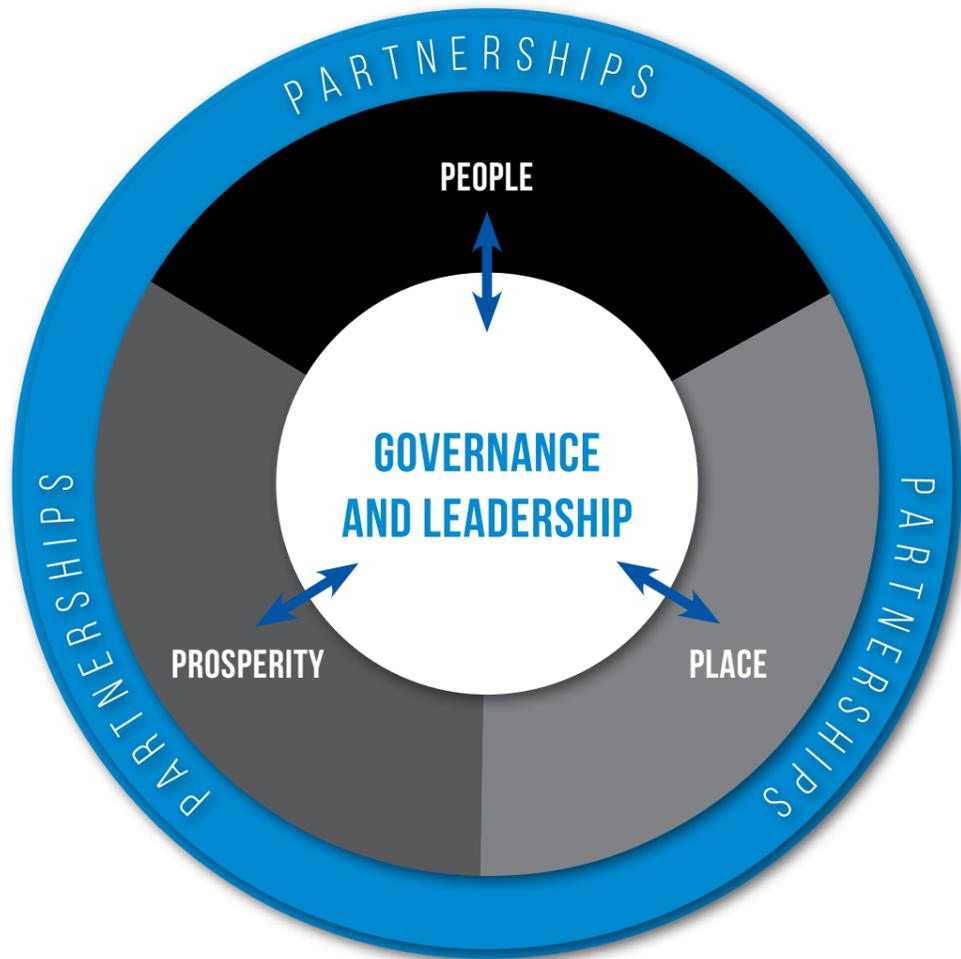


4.1

OUR ACHIEVEMENTS 2020/21

In 2020/21, the Whitsunday Regional Council worked towards achieving outcomes from the Corporate Plan titled Whitsunday 2020 which is centred on the four key themes of Governance and Leadership, People, Place and Prosperity.

A new Corporate Plan was adopted on 30 June 2021, guiding a new direction for Council.



GOVERNANCE & LEADERSHIP

OUR GOAL

The Whitsunday Region is united and our leadership delivers open, accountable, and transparent local government. Our community is engaged, informed, and actively involved in Council decision making. Whitsunday Regional Council is an innovative and financially sustainable organisation and our staff are skilled, valued and productive.

- Community and stakeholder satisfaction with Council
- Financial sustainability ratios
- Number of community engagement initiatives undertaken annually and community satisfaction with process
- Number of joint initiatives between Council and government, industry, business and community
- Progress in advocating our strategic priorities to government, industry, business and community
- Development and implementation of strategies

- Opening of the Proserpine Administration Building, bringing many staff back together after several years spread over multiple locations post Tropical Cyclone Debbie.
- Development of a new Corporate Plan for the five-year period 2021- 2026.
- Implement new, contemporary website for Whitsunday Regional Council with increased functionality.
- New tender portal called eTenderBox! eTenderBox enables potential contractors, suppliers and consultants to view current tenders, download tender documents and upload submissions within a secure environment.
- Completed review of fraud and corruption risk assessment and prevention controls and the development of a Human Rights Plan
- Council has strengthened its commitment to small businesses in the Whitsunday Region by joining the Small Business Friendly Councils (SBFC) initiative.
- Whitsunday Regional Council has endorsed a united vision for the region's recovery post COVID-19, the Whitsunday Region Priorities Plan. The regional priorities document highlights our agenda to steer the Whitsunday Region forward as we recover from the impacts of the Coronavirus pandemic. Our focus is to create a resilient and sustainable region by attracting investment and encouraging strategic development.
- Development of online resources such as Whitsunday Jobs and Grant Guru Service.



OUR ACHIEVEMENTS

PEOPLE

OUR GOAL

The Whitsunday Region is an inviting and welcoming community with an enviable lifestyle. Our region is active, healthy, inclusive and our residents enjoy access to a range of social, cultural and recreation activities. We are a fair, equitable and affordable community and we respect our region's diversity.

- Response to emergencies and natural disasters
- Community and stakeholder satisfaction with public spaces and facilities
- Attendance at Council facilitated events

- Councillors have endorsed a draft 2-year Reconciliation Action Plan which outlines Council's commitment to further developing positive and respectful relationships with Aboriginal and Torres Strait Islander people in our region.
- Council updated its Disaster Management Plan in conjunction with the Local Disaster Management Group.
- Consultation was held with the community on the installation of the Airlie Beach Movie Screen to be placed on the Airlie Beach Foreshore. This was met with a positive response and the screen was ordered.
- Despite COVID-19 limiting the operations of the libraries in the first half of this financial year, the community accessed 60,000 e-resources, borrowed 155,000 items and eventually 90,000 visitors came through the doors. The new libraries website had over 4,000 visits in the first two months of going live.
- The usage rates for aquatic facilities and caravan parks have bounced back with 230,000 visitors to the lagoon and pools and the highest annual occupancy rates in the caravan parks since 2018.
- Bowen Work Camp completed over 6,600 hours on community projects.
- Our parks and gardens teams have utilised the Works for Queensland funding rounds to carry out numerous park upgrades including new shade structures, play equipment, pathways, BBQ's and irrigation. Renewal programs to assets continue to progress in order to maintain high quality infrastructure for the locals and tourists.

PLACE

OUR GOAL

The Whitsunday Region is thriving and sustainable. Our region's infrastructure supports our growing population and our towns are well planned, with our unique heritage and character protected. We value our natural environment and work together to protect and enhance our region's natural assets.

- Community and stakeholder satisfaction with Council
- Growing our asset base
- Community and stakeholder satisfaction with our road, water, and sewerage infrastructure and networks
- Compliance with State and Federal benchmarks and standards
- Percentage of total capital works completed
- Percentage of total operating projects completed
- Development and implementation of strategies

- Airlie Beach Sustainable Water Project - the \$16.6 million water pipeline between Proserpine and Airlie Beach will allow the water to flow quicker along the pipeline to Airlie Beach, Cannonvale and the coastal communities and the new reservoir will allow for extra water storage
- Commenced the review of the Biosecurity Plan
- Bushfire Management activities included community bushfire plans for Mango Tree estate, Conway, Pauls Pocket – Dittmer, Woodwark, Shute Harbour, Maintenance of over 34km of bushfire breaks and control lines.
- Council approved the tender for the design and construction of the Collinsville Water Park due to be open in later November 2021.
- Weed management
 - Property Pest Plans
 - Herbicide Rebate Scheme
 - Mechanical Rebate Scheme
 - Developed a Chinese apple bio control project with State government agencies.
 - Developed the Whitsunday Weed Washdown Strategy
 - Developed the Pest Surveillance Strategy
- Feral animal management
 - Aerial shooting program
- Coastal management
 - A Cultural Heritage Survey and Flora Survey has commenced on the Dingo Beach to Hydeaway Bay walking track
 - Frog Rock Foreshore Management Plan was finalised



OUR ACHIEVEMENTS

PLACE

- Environmental Planning
 - Twin Creek restoration project – Stage 2. This has resulted in the planting of 1500 native seedlings in 0.5ha of the Waite creek / Twin Creek waterway.
 - The aquatic ecosystem investigation of Cannonvale Lake. The results of this study will be used to develop the Cannonvale Lake Management Plan
- Climate Change
 - Council has joined the Cities for Power Partnership Program
 - Coastal Hazard Adaptation Strategy (CHAS) is almost complete. The Draft CHAS was placed on public notification in May 2021.
 - Review of Greenhouse Gas Emissions
- Climate Change Innovation Hub
 - Proserpine Heat Study
 - Launch of the Healthy Heart of the Reef Project, a collaborative four-year project between the Whitsunday Climate Change Innovation Hub and the Tourism Industry to address climate change and aim for a healthy reef, by reducing the region's carbon footprint.
- Coastal Councils Adaption Taskforce (CCAT)
 - Council is hosting the LGAQ C-CAT officer.
 - The main project is the review of Queensland Coastal Councils Nature Based Solution projects. This work will collate council work on coastal management projects such as beach nourishment, dune restoration and artificial reefs.

PROSPERITY

OUR GOAL

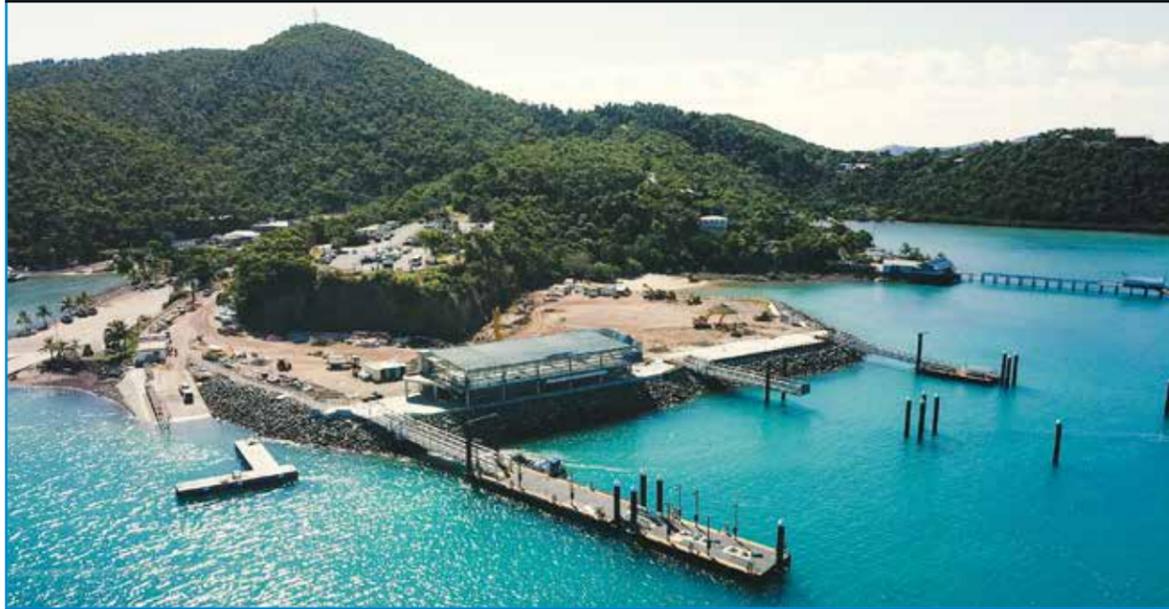
The Whitsunday Region is the economic hub of North Queensland and the state's leading regional economy. The diversity of our agriculture, mining, small business, and tourism sectors has allowed our region to prosper, with our residents enjoying access to strong education and employment pathways.

- Community and stakeholder satisfaction with Council
- Growth in Gross Regional Product (GRP) and the local economy
- Growth in population
- Increased investment in the local economy
- Development and implementation of strategies

- Whitsunday Coast Airport secured a major deal with Jetstar for an extra 434 flights annually from 1 July. The deal, brokered after lengthy negotiations, included an increase to daily direct flights return to Melbourne, return flights direct to Sydney 6 days a week and increased flights to Brisbane.
- Paid camping and on-site caretakers introduced at Lake Proserpine. Current Kamp Kanga caretakers Kris Walker and Helena Williamson were awarded a one-year contract with a one-year option to provide on-site management
- Whitsunday Regional Council launched Whitsunday Jobs, an innovative online employment platform designed to benefit both jobseekers and employers in the region.
- Development and adoption of the Bowen and Collinsville Masterplans
- The new state-of-the-art \$18.8 million Proserpine Entertainment Centre is nearing completion. With a 380-person tiered seating capacity and the ability to retract and seat over 500 at round tables for dining and cocktail functions, Proserpine Entertainment Centre will soon host world class events for the Whitsunday Region.
- The new Flagstaff Hill Cultural & Conference Centre in Bowen is taking shape, with works expected to be completed in October. With 360-degree views of the Bowen hinterland, Whitsunday Islands and Coral Sea, the new building will cater for up to 200 patrons, containing a café, kitchen, gift shop and an amphitheatre. With sections of floor to ceiling glass, the new building makes the most of the fantastic 360-degree views from Flagstaff Hill.
- The Shute Harbour Redevelopment Project includes a \$63.9 million restoration of the area including a complete rebuild of the seawall, terminal, pontoons and carpark at the Shute Harbour Marine Terminal. The facility will be complete by the end of 2021.
- The Proserpine Main Street Upgrade was completed in October 2020. As well as the Main Street, the project included an upgrade to the entryways from the Bruce Highway to reinvigorate and improve points of entry, footpaths, street furniture, landscaping and signage.

4.2

CONNECTING WITH OUR COMMUNITY



Whitsunday Regional Council engages with residents and visitors over a wide range of plans, projects, aspirations and changes to legislation. We believe input from community members into our decision-making process leads to better, more informed decisions.

We seek to connect with our residents and receive meaningful input into our plans and projects. A Community Engagement Policy has been in place since 2018 and demonstrates our commitment to open, transparent and meaningful community engagement. As a member of the International Association of Public Participation (IAP2), we endorse and aspire to the IAP2 Spectrum of Public Participation, Core Values and Code of Ethics.

With an established framework, including a Community Engagement Strategy and Guidelines for staff, we celebrate innovative, best-practice community engagement principles, activities and tools. A dedicated Engagement & Marketing Coordinator leads this proactive approach across the organisation and designs strategic Community Engagement Plans for all engagement activities.

We use a variety of tools, including traditional face-to-face and online methods, to engage with residents and better understand the needs and priorities of our community.

Community Engagement is more critical than ever as the Whitsunday region faces a global health crisis and ongoing economic instability in the wake of COVID-19. While

our reasons to engage with our communities become increasingly more important, we need to adapt to new tools and methods moving forward so we can continue to have safe, meaningful, two-way conversations with our residents.

During the early days of the pandemic, a decision was made to deliver most community engagement activities online, where possible, to reduce public gatherings and the risk of infection from COVID-19. With the relaxation of social distancing restrictions in the Whitsunday Region during 2021, face-to-face engagement methods have resumed as an important tool for engaging our communities.

OUR KEY STAKEHOLDERS

Council has many overlapping groups of stakeholders and are listed in the table below. Acknowledging the diversity of the groups, Council engages with them through a multiplicity of channels to ensure a focus their needs and on delivery of services is maintained.

STAKEHOLDER GROUPS	HOW WE ENGAGE	WHY THE RELATIONSHIP IS IMPORTANT TO US	VALUE TO THE STAKEHOLDER
Ratepayers and residents	Community engagement forums, surveys and public meetings/stalls	Assists in develop effective strategies, programs and projects	To ensure sustainable financial, social and community management and growth Empowers residents to provide open and honest feedback. Increase resident satisfaction
	Community events		
	Council meetings, committees and working groups		
	Customer request system	Guides delivery of services for our community	
	Libraries and hubs		
	Publications	Provides knowledge, cultural experience and feedback	
	Social media & video production		
	Print media	Community are forthcoming with information	
	Annual Report		
	Strategic Community Plan engagement		
Website and digital platforms			
Correspondence & brochures			
Elected Members			
Indigenous Groups	Correspondence		Support and acknowledge in areas such as respect, civic participation, access to and protection of cultural heritage
	ILUA		
	Events - Welcome to Country		
	Acknowledgement at formal Council meetings and events		

OUR ACHIEVEMENTS

STAKEHOLDER GROUPS	HOW WE ENGAGE	WHY THE RELATIONSHIP IS IMPORTANT TO US	VALUE TO THE STAKEHOLDER
Community & sporting groups and organisations	Community and sporting facilities and programs	Assists in develop effective strategies, programs and projects	Civic leadership and governance
	Community engagement forums, surveys and		
	Community events		
	Community funding	Guides delivery of services for our community	Service and facility provision
	Council meetings, committees and working groups		
	Customer request system		
	Libraries and hubs	Provides knowledge, cultural experience and feedback	Partnership, collaboration, and representation
	Publications		
	Social media		
	Annual Report		
Strategic Community Plan engagement			
Website and digital platforms			
Business community	Advocacy and economic development programs, forums and services	Economic growth and opportunities	Partnership, collaboration, and representation
	Training		
	Annual Report		
	Business forums	Upskilling workforce	Support for business development, investment and growth
	Collaboration and partnership programs		
	Publications (Advocacy documents; Economic Development Strategy; Major Festivals & Events Strategy)	Increase in employment	
	Social media		
	Website and digital platforms		
Government and partner organisations	Annual Report	Provision of funding for projects, assets and initiatives	Collaboration and partnerships
	Briefings		
	Business forums		
	Community forums		
	Correspondence		
	Events		
	Formal meetings	Input to policy and legislative development	Funding
	Networks and conferences		
	Partnerships		
	Submissions		
	Website		
	Press conferences		

STAKEHOLDER GROUPS	HOW WE ENGAGE	WHY THE RELATIONSHIP IS IMPORTANT TO US	VALUE TO THE STAKEHOLDER		
Visitors & tourists	Promotional events	Generate local economic benefits, growth and leisure activities for the community	Provision of facilities, Information, activities and services		
	Major Festivals & Events attraction strategy				
	Marketing Campaigns				
	Social Media				
	Website				
	RV & Tourist Parks				
	Financial support to RTO				
Media	Council meetings	Raise awareness and promotion of activities, industry, projects, services	Partnerships		
	Interviews				
	Media briefings				
	Media releases	Builds trust and reputation	Provision of information		
	Publications				
	Social media				
	Website				
Employees	CEO emails/videos	Positive workplace culture	Workplace satisfaction		
	Directorate and team meetings				
	Email				
	Forums	Positive employee performance and productivity	Employment opportunities within a supportive environment		
	Health and wellbeing programs				
	Intranet	Employee retention			
	Newsletters - digital and print				
	Personal and professional development and training	Valuable skills, knowledge and labour to deliver activities and operations	Training and career development		
	Tool Box meetings				
	Microsoft Teams				
Suppliers, contractors & developers	Community engagement forums	Economic growth and stimulus for community development	Technical support, advice and guidance		
	Developer forums				
	LG Tenderbox				
	Industry policy direction groups				
	Meetings				
	Stakeholder forums				
	Website				
				Print media	

OUR ACHIEVEMENTS

HOW WE ENGAGED AND COMMUNICATION INFORMATION

COMMUNICATIONS TEAM
OUR WHITSUNDAY COMMUNITY UPDATE
COUNCIL MEETING VIDEO UPDATE
INSTAGRAM
YOUTUBE
LINKEDIN
FACEBOOK
CLIMATE HUB WEBSITE
LIBRARY WEBSITE
CORPORATE WEBSITE
FILM AND DISTRIBUTE NEWS GRABS
FEATURE IN ADVERTISING IN LOCAL NEWSPAPERS AND MAGAZINES
YOUR SAY WHITSUNDAY
LETTER DROP
RADIO
PUBLIC NOTICES
PRESS RELEASE
GENERAL VIDEO UPDATES
DOOR KNOCKING
EMAIL TO KEY STAKEHOLDERS
PUBLIC DISPLAYS AND MEETINGS
SUBMISSIONS

ONLINE ENGAGEMENT IS HERE TO STAY

Online Community Engagement tools have been in use by Whitsunday Regional Council since 2016, with the introduction of the Your Say Whitsunday, an online engagement website where residents can leave comments and suggestions, complete surveys and polls, and participate in live Q&As.

To date, Your Say Whitsunday has had over 40,000 views, over 1000 active participants registered and over 80 projects for residents to

get involved in and have their say. Your Say Whitsunday has become well-established in the community and is the key tool for Council when consulting and informing residents, alongside other more traditional engagement tools such as public meetings and displays.

Your Say Whitsunday has established itself as a free, accessible, easy way for people to find information, ask questions and provide feedback. Every year, the platform grows in both

registration and participation levels. Over the last year, we achieved a record number of submissions with 330 responses to a survey about mountain bike trails proposed for Airlie Beach.

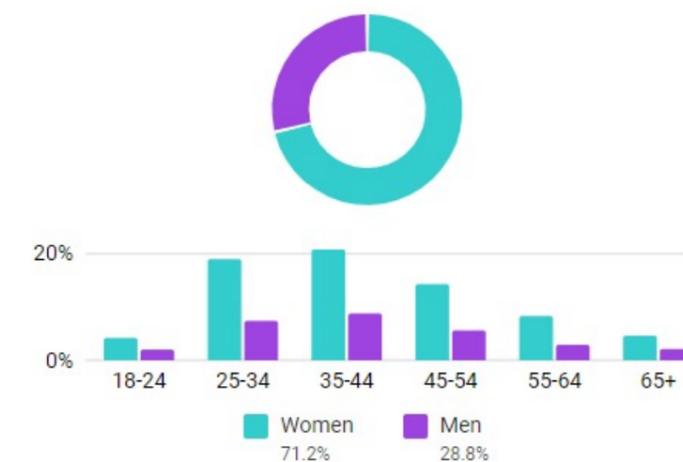
To keep our community updated and close the loop on community consultations, we have launched a quarterly e-newsletter this year which is sent to all active subscribers to Your Say Whitsunday.

Facebook

Facebook Page Followers ⓘ

11.5K

Age & Gender ⓘ



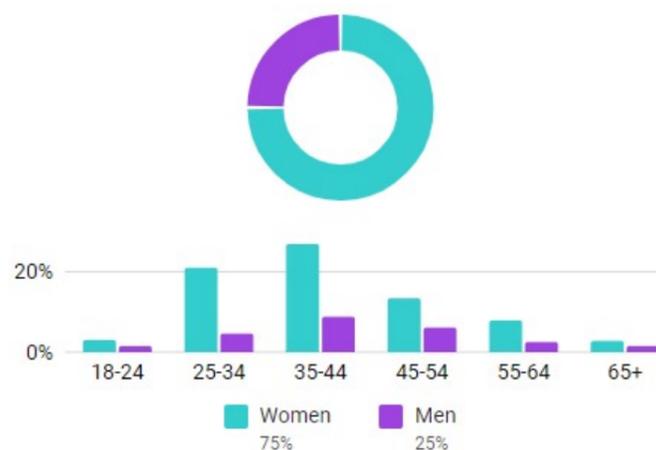
OUR ACHIEVEMENTS

Instagram

Instagram Followers ⓘ

1.6K

Age & Gender ⓘ



Linked In

Company	Total followers
Whitsunday Regional Council Your company	3,790

Follower Demographics ⓘ Data for: Location ▾

Top locations	Followers	% of Followers
Brisbane, Australia	1,188	34.29%
Queensland, Australia	676	19.51%
Mackay, Australia	316	9.12%
Townsville, Australia	209	6.03%
Sydney, Australia	187	5.4%
Melbourne, Australia	166	4.79%
Cairns, Australia	115	3.32%
Toowoomba, Australia	70	2.02%
New South Wales, Australia	69	1.99%
Rockhampton, Australia	59	1.7%

DIGITAL MEDIA IS KING

We continue to use innovative digital media to engage with our community, producing high-quality videos to promote our projects and latest news. We aim to grow our social media platforms every year, developing new content strategies to build our audience. The Communications & Marketing team are responsible for the content and production of most videos, with staff trained in video production and editing. Some of the key videos and marketing campaigns over the past twelve months include:

- Growing Utopia (major projects update)
- Christmas Video 2020
- ANZAC Day Video 2021
- Our Whitsunday Community Update (fortnightly video, monthly newspaper spread)
- Our Mayor, Your Recipes (campaign ended in late 2020)
- Our Mayor Chats with Our Community (began in 2021, 6 videos per year)
- Project focused videos

We launched a new corporate website in late 2020, which provides our residents with a new-look, accessible, modern platform about our services and facilities. Up-to-date and easy to navigate, the new website is a one-stop shop for all Council news, events,

helpful links and useful information. A series of subsites have been developed for several Council branches, including the Whitsunday Libraries and Climate Change Innovation Hub, with subsites for Shute Harbour, the Whitsunday Coast Airport and the Proserpine Entertainment Centre underway.

ENGAGING WITH OUR COMMUNITY

A summary of key projects which were regularly communicated to our residents in 2020 are outlined below:

- Shute Harbour Restoration Project
- Proserpine Entertainment Centre
- Flagstaff Hill Cultural & Conference Centre
- Disaster Recovery projects (2019 and 2020 Monsoon events)
- Works for Queensland (Round 3 and COVID Funding)
- Airlie Beach Sustainable Water Project
- Lake Proserpine Camping Facilities
- New Parking System in Airlie Beach
- Proserpine Main Street Upgrade
- Shute Harbour Marine Terminal EOI
- Proserpine Administration Building
- Twin Creek Revegetation
- Responsible Pet Ownership
- Wilsons Beach Seawall Upgrade
- National Water Week and National Recycling Week 2020

- Get Ready - Storm Season Preparation

PUBLIC CONSULTATIONS:

- Shaping Collinsville's Future - Have your say!
- Coastal Hazard Adaptation Strategy
- Shaping Bowen's Future - Have your say on our draft Masterplan
- Corporate Plan 2021
- Movie Screen at Airlie Beach Foreshore
- Frog Rock Coastal Reserve
- Community Satisfaction Survey 2021
- Whitsunday Mountain Bike Trails
- Have your say - Cannonvale Lakes Centre
- Library User Satisfaction Survey
- Australia Day 2021 Nominations
- Interim Local Government Infrastructure Plan amendments
- Pest Management Survey – Weeds and Feral Animals
- Local Bushfire Plans
- Cape Gloucester Open Space Proposals
- What did you learn from Cyclone Debbie?
- Open Space Survey
- Marine Stinger Nets – Have your say!
- Customer Service Survey

OUR ACHIEVEMENTS

CASE STUDY

SHAPING COLLINSVILLE'S FUTURE



Whitsunday Regional Council (WRC) consulted with residents in Collinsville, Scottville, and surrounds, to collate ideas and suggestions for improvements and planning for Collinsville's future. A public consultation event was held on Friday 23 October at Lions Park in Collinsville, between 4pm – 6pm, and approximately 50 residents attended the event which included a brainstorming activity and sausage sizzle.

A range of ideas and concerns were raised with the Mayor, Councillors, and senior WRC staff in an open meeting forum during the event. Brainstorming activities with butcher's paper was set up to record ideas, comments and preferences. Participants could vote for preferred ideas by placing stickers next to an idea on the butcher's paper. The brainstorming activity was facilitated by WRC officers who directly engaged with residents throughout the event.

A list of Proposed Projects was presented to residents to gain feedback on the projects listed. Maps showing the location of a proposed footpath construction were also available for viewing on the day. Promotional merchandise was displayed and available as giveaways for residents to encourage participation. Feedback Forms were collected on the day and made available to any who wished to write their submission another day.

A waterpark was by far the most popular idea presented by the community, followed by cheaper water, beautification of the town and new play equipment in the parks. Road improvements, upgrades to sporting facilities and a pump track were also popular ideas.

The Collinsville Masterplan has now been adopted by Whitsunday Regional Council and includes all these fantastic ideas from the local community!

COMMUNITY SATISFACTION SURVEY

Whitsunday Regional Council undertook its Community Satisfaction Survey from Monday 8th February to Sunday 21st February to help measure its performance in providing services and facilities to residents in the Whitsunday Region.

Council engaged independent company Iris Research to conduct phone surveys over a two-week period. An online survey was also available for those residents who wanted to participate. We asked for our residents' satisfaction and priorities in relation to our services and facilities, and their ideas for future improvements.

This was the first survey of its kind for Whitsunday Regional Council since amalgamation in 2008 and is an integral community engagement

practice. This survey allowed the community to have their say on a range of topics and allowed Council to establish a regular connection with our residents and in turn build their trust in Council.

Importantly, this initial survey can now be used as an initial benchmark on which to build upon and compare in future surveys. The results from the survey will be used to inform a number of important documents which guide Council's decision-making, including our annual operational plans and budgets. The survey results will be used alongside other data to identify ways we can continue to improve and meet the community's expectations.

SURVEY OBJECTIVES

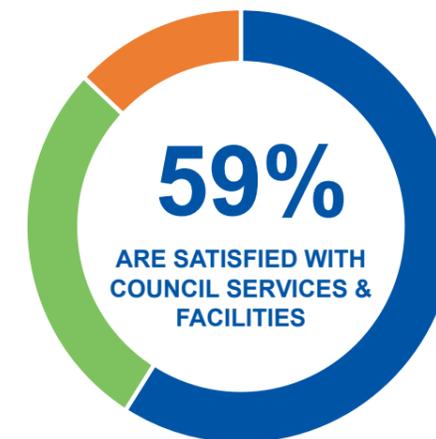
The survey objectives included:

- Assess and establish community priorities and satisfaction in relation to Council's services, and facilities
- Identify overall community satisfaction with Council's performance and create a benchmark for future surveys
- Identify community satisfaction with Council's customer service and rate their experience
- Identify preferred means of communication and engagement
- Identify future improvement ideas

IRIS Research completed 400 phone calls and collected 791 survey responses overall. They completed a report which independently analysed the findings and presented this to Council.

A snapshot of the results are below.

13%
ARE DISSATISFIED WITH
COUNCIL SERVICES &
FACILITIES



28%
PROVIDED A
NEUTRAL RATING

4.3

AWARDS & RECOGNITION

Light up the Dawn Virtual Anzac Service

Council's Communications and Marketing Team won Best Collaboration award at the annual Queensland Local Government media awards for their video trilogy for the Light Up the Dawn Anzac Service in 2020.

The team created a stirring, high-quality video trilogy featuring the Mayor, local veterans and their families and community members such as Australian and New Zealand anthem singers and a trumpeter, all recreating parts of a traditional service from their driveways.

The judges awarded it overall winner because it identified and sought to overcome how bereft the local community was at not being able to come together to commemorate Anzac Day together.



Australasian Management Challenge

In early December 2020, Council's Whitsunday Warriors placed third in the Australasian Management Challenge against other states and New Zealand!

The Whitsunday Warriors competed in the Australasian Management Challenge after taking the title as state champions against 18 Queensland Local Government teams in the LGMA Management Challenge in October 2020.

The challenge is a prestigious development program based on team building, learning and networking using local government themes. Council teams are challenged to respond to a series of tasks in a unique one-day, fast paced, "pressure cooker" environment.

Our Whitsunday Warriors team members include Bill Link, Isobel Phillips, Shannon Lorroway, Tamara Dansie and Paul Hanlon. Thanks also to David Royston-Jennings who participated in the QLD LGMA Management Challenge.



Early Career Environmental Health Professional of the Year

Council's very own Environmental Health Officer, Joshua Sael, was been awarded the 2019 Early Career Environmental Health Professional of the Year Award by Environmental Health Australia (Queensland) Inc.

This prestigious award was granted to Josh in recognition of his passion, enthusiasm and commitment to the Environmental Health profession. Josh was presented with his award in November 2020.

5.0

DEMOCRATIC GOVERNANCE

This section demonstrates Council's Corporate Governance arrangements including information on our elected members, our decision making and the presentation of mandatory information.

5.1 ROLE OF COUNCIL

Our elected members make decision on behalf of the local government and make important decisions which plan for the future of our community. The Local Government Act 2009 outlines the roles and responsibilities of Councillors, the Deputy Mayor, Mayor and the Chief Executive Officer.

THE ROLE OF THE MAYOR & COUNCILLORS

1. A councillor must represent the current and future interests of the residents of the local government area.
2. All councillors of a local government have the same responsibilities, but the mayor has some extra responsibilities.
3. All councillors have the following responsibilities:
 - a. ensuring the local government
 - (i) discharges its responsibilities under this Act; and
 - (ii) achieves its corporate plan; and
 - (iii) complies with all laws that apply to local governments;
 - b. providing high quality leadership to the local government and the community;

- c. participating in council meetings, policy development, and decision-making, for the benefit of the local government area;
 - d. being accountable to the community for the local government's performance.
4. The mayor has the following extra responsibilities:
- a. leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
 - b. preparing a budget to present to the local government; Black Island, Whitsunday Islands
 - c. leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;
 - d. directing the chief executive officer and senior executive employees, in accordance with the local government's policies;
 - e. conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for

- example);
- f. ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
- g. being a member of each standing committee of the local government;
- h. representing the local government at ceremonial or civic functions.

ROLE OF THE ADMINISTRATION

The Role of the Chief Executive Officer is defined in section 13(3) of the Local Government Act 2009.

- Implements the local government's policies and decisions;
- Is responsible for organising the presentation of reports and reporting to the local government; conducts correspondence between Council and other persons; manages and oversees the administration of Council and its corporate plan and coordinates the activities of all Council employees.

5.2 COUNCIL MEETINGS & ATTENDANCE



A total of 21 Ordinary Meetings and 2 Special Meetings were held in the 2020-21 Financial Year. In accordance with section 186(c) of the Regulation, meeting attendance for the financial year is shown in table below:

COUNCILLOR MEETING ATTENDANCE 2020-21			
Councillor	Ordinary Meeting	Special Meeting	Total
Cr Andrew Willcox (Mayor)	21	2	23
Cr Jan Clifford (Div 1)	21	2	23
Cr Al Grundy (Div 2)	21	2	23
Cr John Collins (Div 3)	21	2	23
Cr Michelle Wright (Div 4)	21	2	23
Cr Gary Simpson (Div 5)	21	2	23
Cr Mike Bruncker (Div 6)	17	2	19

Council made 683 decisions in 2020-21 of which 212 were procedural motions and 471 decisions required an action.

5.3

COUNCILLOR CONDUCT

State government legislation dictate the ways that Councillor conduct complaints are managed and reported in Queensland. The following information is provided identifying all complaints made about Councillors and is extracted from the Councillor Conduct Register (kept pursuant to Section 150DX of the Local Government Act 2009):

Complaint Reference(s)	Date of Complaint	Summary of Complaint	Category of Conduct#	Decision Maker	Date of Decision	Summary of and Reasons for the Decision
C/21/00366	03/06/21	It is alleged a councillor had been giving advice to residents about a local law issue that resulted in infringement notices being withdrawn	Inappropriate conduct or misconduct	Charles Kohn - Delegate - OIA	24/06/21	The OIA decided to take no further action pursuant to section 150Y(b) (i) of the Local Government Act 2009 [the Act] on the basis that the conduct does not raise a reasonable suspicion of inappropriate conduct or misconduct. The Councillor was given the opportunity to respond to the allegation and admitted to speaking with the residents about the local law issue some time ago about a lawful process that could be adopted, but denied providing them recent advice to appeal to council to have their infringement notices withdrawn.
C/21/00202	31/03/21	It is alleged a councillor breached the code of conduct for councillors in Queensland when the councillor responded to a resident's social media post about an update on a council policy	Inappropriate conduct or misconduct	Charles Kohn - Delegate - OIA	22/04/21	The OIA dismissed this matter pursuant to section 150X(a)(ii) of the Local Government Act 2009 (the Act) as the OIA did not consider that the Councillor's conduct, by publicly agreeing with a resident's post on social media, reached the threshold for inappropriate conduct or misconduct.
C/20/00984	29/11/20	It was alleged that at an Ordinary Meeting, a Councillor made a comment publicly expressing an opinion in relation to a development application, before having the benefit of a report and recommendation from the appropriate Council officer. It was alleged that the comment was a breach of Council policy and created a conflict of interest.	Conflict of Interest	Charles Kohn - Delegate - OIA	24/12/20	The OIA dismissed this matter pursuant to section 150X(a)(ii) as the conduct did not constitute inappropriate conduct or misconduct. The comment appeared to be general in nature and did not breach a policy, the purpose of which was to address how councillors are to interact with developers in relation to the consideration of particular matters. Further, the comment appeared to be consistent with Council's policy position in relation to development within the relevant area, and as a stand-alone comment, did not give rise to a conflict of interest within the meaning of the Act.

Key:

* Only to be included if the local government or conduct tribunal decided that the Councillor engaged in inappropriate conduct or misconduct, or where the Councillor agrees to their name being included in the register (Section 150DY(3) *Local Government Act 2009*). # Categories as determined in the Code of Conduct for Councillors in Queensland.

5.5

MAYOR & COUNCILLOR EXPENSES & FACILITIES

The Council has an Expenses Reimbursement and Provision of Facilities Policy as required by section 250 of the Regulation. This policy details the facilities to be provided to Councillors and how the reasonable expenses incurred or to be incurred, by Councillors discharging their duties and responsibilities are reimbursed. The policy is published on the Council website. This policy was adopted by Council on 11 October 2017.

In addition to the remuneration listed above, Councillors have access to a laptop, mobile phone, tablet and home office equipment. These expenses are not specifically allocated to individual Councillors and individual costs are not recorded. Expenses incurred by Councillors are broken down into the following categories for reporting purposes:

CATEGORY	INFORMATION
Conference expenses	In order to keep abreast of current issues in Queensland and across the nation, it is important for Councillors to attend conferences from time to time. Doing so opens networking opportunities to create connections which could be of benefit to the region, and also provide information or advice to a Councillor which can be brought back to the Whitsundays for consideration. Costs in this category include flights, accommodation and registration to attend conferences on behalf of Council.
General Council Business expenses	Councillors have a legislated responsibility to represent the current and future interests of the residents of the local government area. To do that, they have to get out there and meet with ratepayers, visit community group meetings, attend local networking opportunities, go to school award ceremonies and much more to keep their finger on the pulse of the Whitsunday community. Costs in this category include any incidentals, travel costs, registration fees, etc. for our Councillors to effectively do their job.
Advocacy expenses	To get the best possible outcomes for the residents and ratepayers of the Whitsundays, Council must advocate on their behalf to Members and Ministers on either side of the aisle at the State and Federal level. Councillors, as your elected representatives, go the extra mile by seeking funding opportunities to get jobs done in our area with as little cost on ratepayers as possible. Costs spent on advocacy are essentially an investment, with the amount of dollars received in return for projects like the construction of the Proserpine Administration Building and Proserpine Entertainment Centre being significant returns. Costs in this category include things like flights and accommodation for our elected members when they travel to Brisbane or Canberra to push State and Federal politicians for better outcomes for our region.
Professional Development expenses	Having well-informed and knowledgeable Councillors is crucial in local government, as the more experienced they are, the more capable they will be to make good-decisions and deliver positive outcomes for the Whitsundays. To that end, Councillors are entitled to a set amount of funds to access and participate in learning and development opportunities, such as undertaking a Local Government Diploma. Costs in this category include any expenses incurred for signing up for and participating in and professional development activities or courses.
Telecommunications expenses	In the digital age being an elected member is a 24 hour a day job. Our Councillors go out of their way to be available and contactable through multiple social media channels and by phone. Given the importance of ensuring Councillors are there for the community, and the amount of calls and messages received, Council 2019/20 policy was such that the organisation will reimburse Councillors up to a set amount for costs incurred for their phone, mobile and home internet plan.

5.4

REMUNERATION OF MAYOR AND COUNCILLORS

As required by section 186(a) of the Local Government Regulation, the total remuneration paid to the Mayor Deputy Mayor and Councillors for the financial year is shown in the table below. This remuneration is determined independently by the Local Government Remuneration Commission. These pay scales take into consideration factors such as the size of the council, the area it covers and the population it serves.

Superannuation contributions of up to 12 per cent are made on behalf of Councillors in accordance with the terms of the Local Government Investment Australia (LGIA) Superannuation Scheme. Under this scheme, Councillors may also elect to make a pre-tax (concessional) contribution to superannuation.

COUNCILLOR	SALARY	SUPER
Willcox	133,175.83	15,981.07
Brunker*	66,762.37	8,011.49
Wright	70,748.33	8,489.80
Collins	80,688.87	9,682.68
Simpson	70,748.33	8,489.80
Clifford	70,748.33	8,489.80
Grundy	70,748.33	8,489.80
TOTAL	563,620.39	67,634.44

*Note Councillor Brunker had some leave without pay

MAYOR & COUNCILLOR EXPENSES & FACILITIES

The following table shows the actual costs incurred by Councillors or Council in undertaking their responsibilities as Councillors. Councillors are also provided with smart phones, tablets, laptop computers and use of vehicles.

COUNCILLOR EXPENSES 2020/2021

Councillor:	Conferences:	General Council Business:	Advocacy:	Phone / Internet:	Uniforms:	Total:
Cr Andrew Willcox (Mayor)	4,711.71	11,092.16	4,083.49	2,242.50	657.73	22,787.59
Cr Jan Clifford (Division 1)	1,106.74	2,264.04	-	1,304.51	-	4,675.29
Cr Al Grundy (Division 2)	3,841.94	2,688.21	-	1,527.24	340.00	8,397.39
Cr John Collins (Division 3)	-	951.11	-	2,072.76	-	3,023.87
Cr Michelle Wright (Division 4)	2,885.13	1,389.87	-	381.72	-	4,656.72
Cr Gary Simpson (Division 5)	-	800.20	-	381.72	240.50	1,422.42
Cr Mike Brunner (Division 6)	2,035.12	852.24	-	2,072.76	450.65	5,410.77
Total	14,580.64	20,037.83	4,083.49	9,983.21	1,688.88	50,374.05

Councillors participate in a number of Committee attendances that are throughout Queensland and the expenses are reimbursed or paid in accordance with the adopted policy.

5.6 OVERSEAS TRAVEL

There was no overseas travel by the Mayor or Councillors in 2020/21.

5.7 COMMUNITY GRANTS

SPORT AND RECREATION CLUB GRANTS

Sport & Recreation Club Grants are available annually to support the general functions of the club and is based on the number of active participants within the club. To be eligible the club must be incorporated and have public liability insurance. \$121,000.00 was provided to 51 organisations during 2020/21 as shown in the table below;

ORGANISATION	AMOUNT FUNDED
Airlie Beach Bowls Club Inc.	\$3,000
Cricket Whitsundays Inc.	\$3,000
Airlie Beach Bridge Club Inc.	\$1,000
Gloucester Sports & Recreation Association Inc.	\$3,000
Whitsunday Triathlon Club Inc.	\$1,000
Whitsunday Swimming Club Inc.	\$1,000
Proserpine Veteran Golfers Association Inc.	\$1,500
Whitsunday Kyokushin Karate Club Proserpine	\$1,500
Whitsunday Running Club Inc.	\$1,500
Proserpine Golf Club Inc.	\$5,500
Whitsunday Moto Sports Club Inc.	\$3,000
Whitsunday Dirt Riders Inc.	\$3,000
Bowen Seagulls Junior Rugby League Inc.	\$5,500
Whitsunday Netball Association Inc.	\$5,500
Tennis Whitsunday Inc.	\$3,000
Cannonvale Cannons Swimming Club Inc.	\$3,000
Bowen Golf Club Inc.	\$5,500

COMMUNITY GRANTS

Whitsunday and Proserpine RC Models Inc.	\$3,000
Airlie Beach Football Club Inc.	\$3,000
Collinsville Sports Inc.	\$1,500
Bowen Swimming Club Inc.	\$3,000
Proserpine Junior Cricket Association Inc.	\$3,000
Whitsunday Weightlifting Association Inc.	\$3,000
Port Denison Gun Club Inc.	\$1,000
Collinsville/Scottville Amateur Swimming Club Inc.	\$1,000
Bowen Netball Inc.	\$3,000
Bowen Pistol Club Inc.	\$1,500
Club Outrigger Whitsunday	\$1,000
Bowen Tennis Assoc Inc.	\$1,500
Proserpine BMX Club Inc.	\$1,500
Bowen Touch Assoc Inc.	\$3,000
Whitsunday Touch Assoc Inc.	\$3,000
Collinsville Horse & Pony Club Inc.	\$1,000
Whitsunday Sporting Car Club Association Inc.	\$3,000
Whitsunday Automotive & Restoration Club Inc.	\$1,500
Whitsunday Australian Football Club Inc.	\$3,000
Bowen Hockey Association Inc.	\$1,500
Whitsunday United Football Club Inc.	\$3,000
Port Denison Sailing Club Inc.	\$1,500
Collinsville Golf Club Inc.	\$1,000
Bowen & Collinsville Lapidary Club Inc.	\$1,000
Whitsunday Coast 4x4 Club Inc.	\$1,000
Airlie Beach Bowls Club Inc.	\$3,000
Proserpine District Lawn Tennis Association	\$1,000
Bowen Football Association	\$3,000
Bowen Rugby Union Inc.	\$1,000
Proserpine Taipans Junior Soccer Club Inc.	\$1,500
Whitsunday Junior Rugby Union Club Inc.	\$3,000
Sporting Shooters Association of Australia (Bowen Branch) Inc.	\$5,500
Cannonvalley Pony Club Inc.	\$1,000
Proserpine Citizen's Band Inc.	\$1,000
Total Funding	\$121,000.00
Total Applications	51

FACILITY MANAGEMENT GRANTS

Facility Management Grants are only available to groups that oversee/manage facilities that are utilised by more than one type of sport and is to be used to maintain the actual facility/fields/maintenance equipment only.

To be eligible an organisation must be incorporated, have public liability, possess a current lease/licence agreement with Council and submit an operational budget with the application. Funding is based on the active participants utilising the facility per year. \$60,000.00 was provided to 3 organisations during 2020/21 as shown in the table below;

ORGANISATION	AMOUNT FUNDED
Whitsunday Sportspark Limited	\$20,000.00
Bowen Sporting Complex Co-ordinating Association Inc.	\$20,000.00
Proserpine Junior Sporting Complex Association Inc.	\$20,000.00
Total Funding	\$60,000.00
Total Applications	3

SPECIAL PROJECTS GRANTS PROGRAM

The Special Projects Grants Program is open to all incorporated not for profit clubs wishing to undertake one off projects or events that fall outside the normal operations of the club.

Grants up to \$20,000.00 may be available. Acquittals are to be submitted for this grant program once the project has been completed. \$135,896.50 was provided to 11 organisations during 2020/21 as shown in the table below;

ORGANISATION	AMOUNT FUNDED
Whitsunday Community & Education Centre	\$8,300.00
Collinsville, Scottville & District Historical Society	\$7,046.50
Collinsville Community Association Inc.	\$2,100.00
Gloucester Sports & Recreation Association Inc.	\$9,750.00
Mackay Hospital Foundation	\$20,000.00
Bowen Meals on Wheels Inc.	\$15,000.00
Little Diggers Childcare Collinsville Inc.	\$12,000.00
Proserpine BMX Club	\$16,500.00
Whitsunday Sporting Car Club	\$17,700.00
Cape Upstart Community Progress Association Inc.	\$9,500.00
Collinsville Men's Shed Inc.	\$20,000.00
Total Funding	\$135,896.50
Total Applications	11

COMMUNITY GRANTS

JUNIOR ELITE ATHLETE

Financial Support for a Junior Elite Athlete is available for all residents who are 18 years or younger at the time of competition, and who have been residing within the Whitsunday Regional Council Local Government Area for at least 12 months or more.

To be eligible, a Junior Athlete must meet the following criteria:

- be 18 years or younger at the time of competition,
- be representing North Queensland, Queensland or Australia or equivalent in an officially recognised State, National or International event,
- has no outstanding debt to Council,
- be amateur in status,
- supply written verification of selection from the relevant organisation,
- provide evidence of associated costs to participate in the competition,
- provide a statutory declaration of applicant's financial contribution and residency, and
- Applications must be received prior to the competition. Applications for competitions that have already occurred will not be considered.

The level of funding available will be based on a progressive scale, the higher the level in representation, the larger the financial support available. A total of \$1200 was funded for 12 Junior Elite Athlete's during 2020/21.

ORGANISATION	AMOUNT FUNDED
Mathew Belyea	\$100
Jack Dwyer	\$100
Shakaya Costello	\$100
Deakoda Costello	\$100
Harper Henderson-Feldman	\$100
Alice Wheeler	\$100
Sam Butler	\$100
Ben Nosworthy	\$100
Rusu King	\$100
Blake Tissington	\$100
Sari Goodall	\$100
Akirra Muriata	\$100
Total Funding	\$1,200
Total Applications	12

REGIONAL ARTS DEVELOPMENT FUND

The Regional Arts Development Fund (RADF) is a partnership between state and local governments which invests in quality arts and cultural experiences across Queensland based locally determined priorities.

RADF promotes the role and value of arts, culture and heritage as key drivers to support diversity and inclusivity; grow strong regions; and provide training, education and employment opportunities for Queensland artists and local communities.

\$53,985 was provided to 11 organisations during 2020/21 as shown in the table below;

ORGANISATION		AMOUNT FUNDED
Pam Finlay	School of Creative Arts - McGregor Summer Arts School Workshop	\$2,465.00
Gwada Murals: Martin Jegou	Underwater Reef Scenery Mural Artwork (Part 1)	\$5,000.00
Jennifer Horsford	Quilting Workshops and Exhibitions of Works	\$6,000.00
Whitsunday Arts Festival: Jess Begun	"Mermaid Dreaming" Large Lantern Making Workshop by Lily Podger	\$5,600.00
Proserpine State High School: Corinne Raiteri	Production of School Musical 'We Will Rock You'	\$7,900.00
Noosa Film Academy Pty Ltd: Andrea Huglin	Red Carpet Screening of Youth Films	\$2,000.00
Sharon Dewsbury	Student Group for Creative Quilting Workshops	\$8,400.00
Pamella Regan	Performing Arts of Theatre and Movement Workshops at the 2021 Whitsunday Arts Festival	\$5,920.00
Bowen Potters Group - Patricia Hourn	High Fired Reduction Glaze and Demonstration Workshop	\$3,200.00
Julia Higgs	Creation of 5 Life-sized Puppets Performance at Greys Bay, Bowen	\$3,500.00
Margaret Burgess	Plastic Boutique 3 Healthy Planet Project Workshops	\$4,000.00
Total Funding		\$53,985.00
Total Applications		11

5.8

REBATES AND CONCESSIONS

The Whitsunday Regional Council granted a range of rebates and concessions for rates and charges to assist the community through the 2020-21 financial year:

- Hardship Policy
- Owner Occupier Concession
- Pensioner Rates Rebate Policy
- Rates Concessions for Pensioners Deferral Arrangement
- Charges Rebates for Granny Flats
- Concession for Concealed Water Leaks
- Donations for Rates and Service Charges for not-for profit Organisations

DURING 2020/21, 2280 PENSIONERS RECEIVED RATES CONCESSIONS AT A COST OF \$689,243

5.9

BENEFICIAL ENTERPRISES

A beneficial enterprise is an enterprise that a local government considers is directed to benefitting, and can reasonably be expected to benefit, the whole or part of its local government area. Council operated one beneficial enterprise during the financial year:

Whitsunday Coast Airport and Infrastructure Pty Ltd

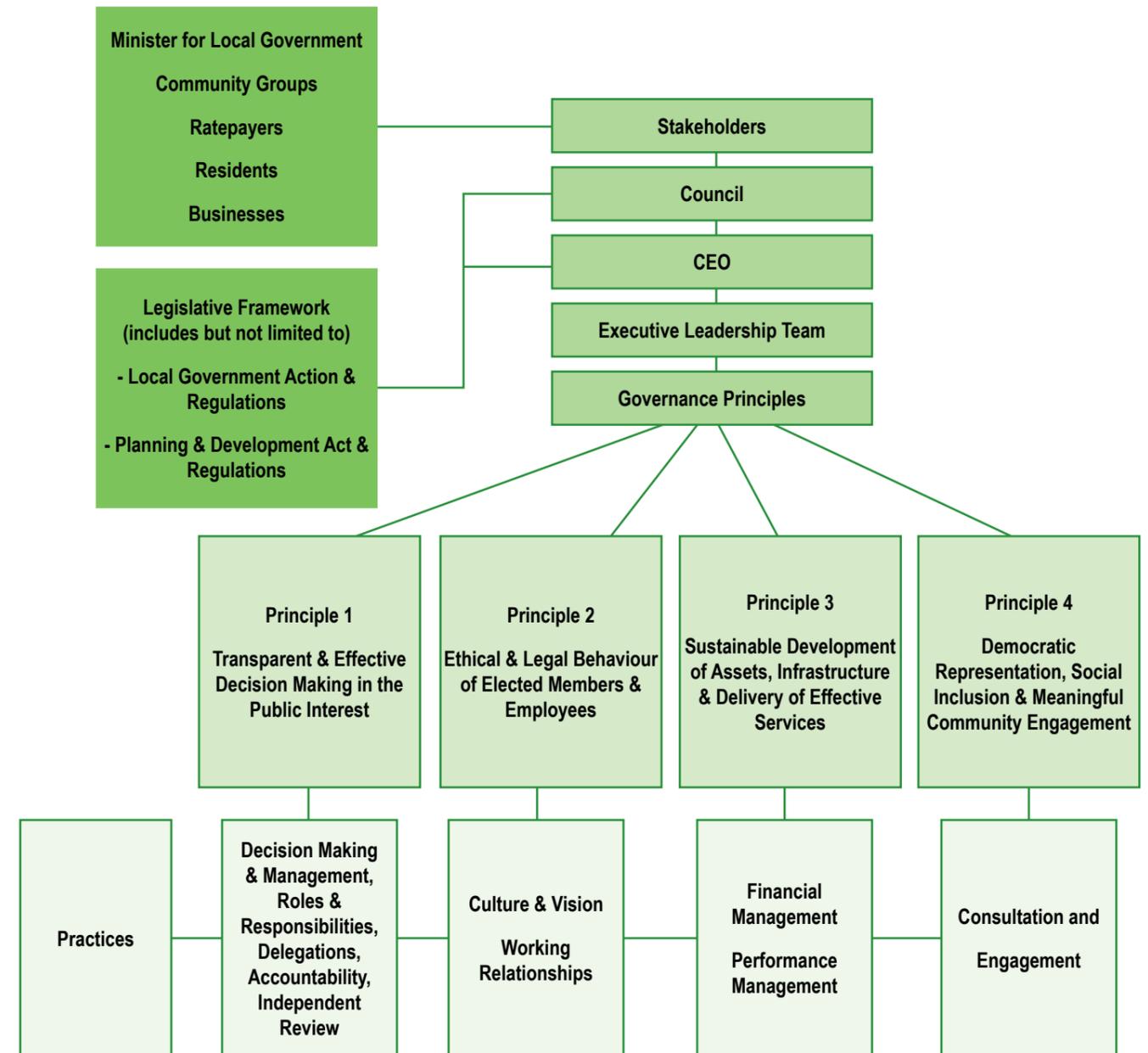
Whitsunday Regional Council formed the Whitsunday Coast Airport and Infrastructure Pty Ltd (ACN 611242196) as a registered company under the Corporations Act 2001 in 2016.

This company is registered with the Australian Security and Investments Commission, but currently a dormant company. The Company's issued share capital is \$10.

5.10

CORPORATE GOVERNANCE FRAMEWORK

Council's Corporate Governance Framework supports the organisation by providing strong foundations in relation our Governance principles.





5.11

DECISION MAKING (DELEGATED POWER AND AUTHORITY)

Council conducts its business at open and publicly-advertised meetings. Since the Covid-19 social distancing directives have come into place, meetings have also been livestreamed from the various meeting venues. Council meetings are held twice each month. Special Council meetings may be held throughout the year to consider specific matters.

Council makes decisions that:

- require a Council decision (legislative requirement that Council 'resolve' to do something);
- cannot be decided under delegation;
- are of civic or historical significance;
- may be controversial;
- involve risks assessed as 'High' or 'Extreme';
- have significant budgetary implications; or
- have a significant impact on the achievement of the Council's Corporate Plan.

In accordance with the Act, Council has delegated to the Chief Executive Officer (CEO) a broad range of powers that the Council has responsibility to administer and enforce.

Under section 259 of the Act, the CEO is able to delegate powers to nominated positions within the Council's staff establishment, enabling them to efficiently perform the responsibilities of their roles. The Delegations Register which records these details is open for public inspection in accordance with section 260 of the Act.

5.12

RISK MANAGEMENT

The Council's risk management objective is to manage risk exposure, consistently and systematically to maximise community outcomes. This effectively leverages the benefit of opportunities, manages uncertainty, builds organisational resilience and minimises the impact of adverse events.

Key goals include:

- identifying and managing risk exposures and opportunities and implementing risk management process improvements;
- achieving the highest levels of Work Health and Safety (WHS) performance through the systematic elimination or reduction of risks; and
- providing safeguards across the organisation that are consistent and appropriate to the level of security threats; and building and maintaining organisational resilience.

Risk management is governed by the Enterprise Risk Management Framework which is integral to the Council's overarching Corporate Governance Framework. The Council's approach is aligned with AS/NZS ISO 31000:2018 Risk Management and is tailored to the specific business and the organisational context of the Council.

The framework provides procedures, systems, policies and strategies that focus on effective risk management leadership, in addition to ongoing risk reviews at an organisational and strategic level. By identifying and actively managing key enterprise risks and with the implementation of numerous risk mitigation strategies, business continuity plans, incident management protocols, inspections and audits, security plans and work health and safety initiatives, Council is well equipped to ensure that risks are managed to a level as low as is reasonably practicable while optimising opportunities.

LOANS TO COMMUNITY GROUPS

From time to time, Council provides interest free loans to community and sporting organisations to support a prosperous, liveable and sustainable region. Loans require the approval by Council, under a blanket approval by the State Treasurer. Loans are often not secured and represent a risk from both a financial and compliance perspective.



5.13

WORKPLACE HEALTH & SAFETY RISK

In conjunction with Council's insurers, Council participated in the LGW Mutual Risk Obligations Program to strengthen our compliance with our legislative obligations and maintain a compliant and effective safety management system. This ongoing effort is designed to ensure that we reduce the risk of injury or harm.

An audit schedule has been developed for scheme members to be rolled out in order of priority to high, medium and low risk Councils over a 4-year period. This will result in a comprehensive audit report to the Council.

The auditing component of this program will adopt a risk-based approach with audits expected to commence from July 2021 as this program is rolled out to members.

A contemporary LGW Safety Management System is also being developed to support the Mutual Risk Obligations Program, which will replace Council's current 'Safeplan'. A key element of the Safety Management System Framework will be to ensure it is aligned to ISO45001 and the National Self-Insurers WHS Management System audit tool.

5.14

AUDIT AND RISK

INTERNAL AUDIT

Council has a focus on continuous improvement and the internal audit function supports the move towards more efficient and effective processes and systems. Through the internal audit role, Whitsunday Regional Council has the following goals:

- Assurance that processes and internal controls are in place to ensure accountability and compliance;
- Assurance that Council's systems and governance produce expected outcomes;

- Identification of opportunities for improved performance and efficiencies; and
- Identification of processes to reduce Council's risks.

Whitsunday Regional Council's internal auditors are O'Connor Marsden (Brisbane). Reporting to the Chair of Council's Audit & Risk Committee the internal auditors are responsible for;

- Preparation and development of an annual audit plan, in conjunction with the Committee, based on the Queensland Treasury's Audit Committee Guidelines, which also incorporates a risk-based approach;

- Preparation of an internal audit program in conjunction with the Committee, which includes the scope and objectives of internal audits;
- Completion of fully detailed working papers and internal audit reports, or such reports as may be required; and,
- Carrying out the internal audit function within contemporary developments in auditing, local government, public sector and management philosophies and best practices.



AUDIT AND RISK

OBJECTIVES:

The Whitsunday Regional Council Audit and Risk Committee is established in accordance with Section 105, Local Government Act 2009, and Section 210, Local Government Regulation.

Without executive powers, the Committee operates within the adopted Council authority, objectives, and constitution to promote good corporate governance through the provision of independent assurance, oversight, and advice to Council on matters relating to – Internal and External Audit; Financial Statements and Reporting; Risk Management; Internal Controls; Legislative and Organisational Compliance.

MEMBERSHIP:

The Committee commenced the 2020/21 financial year with a composition of 5 members- three (3) external members, appointed by Council - Mr Graham Carpenter (Chair), Mr John Finlay and Mr Graham Webb and two (2) internal members - Mayor, Cr Andrew Willcox and Cr John Collins.

For personal reasons, Mr Carpenter resigned as Chair and external member on 27th October 2020, which was accepted by the Committee at its meeting on 24th November 2020 and by Council on 9th December 2020. At the Council meeting, Council agreed to appoint member, Mr Graham Webb, PSM as Chairman and to reduce the composition to 4 members - retaining the two external members and two internal members as the current composition of the Committee.

MEETINGS:

The Audit Committee met its obligations holding six (6) meetings during the year.

As well as oversight and advice to Council on the matters covered in the objectives above, the Committee considered well-presented CEO/Management Reports. The Committee enquired into a whole range of topics and made recommendations, particularly to identify and understand emerging issues and risks, such as Insurance cover and claims management; legal actions and appeals; information systems upgrades; cyber security

issues; business continuity plans; Disaster Recovery Funding Arrangements (DRFA) compliance and Disaster Management Plans.

The Audit and Risk Committee Guide for the 2021 Calendar Year was adopted by the Committee on 16th February 2021 and identified the key responsibilities and considerations for the Committee over the six meetings for the 2021 Calendar year.

Following the Committee's earlier consideration of the Draft (unaudited) General Financial Statements for 2019/2020 and Financial Sustainability Statements for 2019/2020, the audited Financial Statements and Draft Annual Report were adopted by the Committee at its meeting on 19th August 2020, with an unmodified audit opinion.

The comprehensive minutes for each Audit and Risk Management Committee meeting were submitted to Council for consideration and after review by Council and for accountability to the Whitsunday community, posted in the Agendas and Minutes on Council's website.

Internal and External Audit functions:

Commentaries and Reports from the Internal Auditors and External Auditors appear separately in the 2021 Annual Report.

Following consideration of expressions of interests from suitably qualified Internal Auditors, the Committee recommended, and the Council changed its Internal Auditors. Council recorded its appreciation for the professional internal audit services provided by its previous Internal Auditors, Crowe Horwarth.

The newly appointed Internal Auditors, O'Connor Marsden (OCM) have engaged with the CEO and Management on the Internal Audit function and have provided comprehensive reports to each Committee Meeting since 24th November 2020.

Following the May 2021 Committee Meeting, and in a Report to the July 2021 Committee Meeting, the Internal Auditors OCM, identified the following activities undertaken:

- Completed Risk Management Maturity Assessment.
- Completed the Leases Internal Audit Review.
- Completed the Community Services Contractor Management Internal Audit Review.
- Reviewed and validated the outstanding Internal Audit Actions.

- Management responses in identifying, assessing, and managing risks as they arise and identifying key actions and risk management activities and timelines for CEO/Management action over 2021/2022.

The Committee continued to work with external auditors William Buck in the presentation and discussion on current financial statements and external audit matters.

APPRECIATION:

The realm of audit and risk management is ever expanding and as a committee we continually look for opportunities to learn more about our craft. The Queensland Audit Office (QAO) is a fundamental stakeholder in the field and a source of valuable intelligence. Issues raised in QAO Annual Reports to Parliament, QAO Blog postings and circulars prompt ideas that are beneficial in addressing possible gaps or weaknesses in Council's control environment.

The Audit and Risk Committees role and responsibilities are assisted greatly by the commitment and focus by the Mayor, Councillors, Chief Executive Officer, Management, and an Organisation committed to long term financial sustainability, the need for good asset management, project procurement and procurement culture, actively and successfully pursuing grant funding for operational and capital works from State and Federal sources, with accountability a key value for Council.

All wisdom does not rest with the Committee. The support provided as recognised here, and against a backdrop of many challenges over the last year, including the Council and Community response to the COVID 19 crisis, is appreciated.

Graham Webb, PSM, Chairman, Whitsunday Regional Council, Audit and Risk Committee.



5.15

STATUTORY REPORTING

SENIOR EXECUTIVE REMUNERATION

Detailed below is the total of all remuneration packages that are payable to the Senior Executive at Whitsunday Regional Council.

Senior Executive includes the CEO and those officers who report directly to the CEO.

SENIOR EXECUTIVE REMUNERATION PACKAGES TABLE 1 JULY 2020 - 30 JUNE 2021	
Remuneration Band	Number of Executives
\$100,000 - \$199,999	2
\$200,000 - \$299,999	5
\$300,000 - \$400,000	1
Total	\$1,807,589

SUMMARY OF INVITATIONS TO CHANGE TENDERS

Detailed below summary of invitations to change tenders under section 28(7) of the Local Government Regulations 2012.

500.2020.0057	Provision of Sharps and Sanitary Disposal Services	1
500.2020.0074	Provision of Fire System Maintenance Services	2
500.2020.0081	Design and Construct - Flagstaff Hill Cultural and Conference Centre	1
500.2020.0089	Provision of Fleet Management Telemetric System	1
500.2020.0096	W4Q - Supply of a Mobile/ Portable LED Screen	1
500.2020.0129	Provision of Quarry Plant Hire - Foxdale Quarry	1
500.2020.0130	Provision of Maintenance for HACH Instrumentation - Whitsunday Water and Waste	2
500.2021.0001	Provision of Waste and Recyclables Collection Services	3
500.2021.0029	Provision of Maintenance Services for Dingo Beach, Hydeaway Bay & Lake Proserpine	2
500.2021.0032	Design and Construct Deck at Airlie Beach Lagoon, including Installation of Ergon HV Conduit	2
500.2021.0041	W4Q – Aquatic Facilities Demolition and Construction Works	1

REGISTERS KEPT

Council is required under the Local Government Act 2009 and Local Government Regulation 2012 to maintain certain registers:

- Local Law Register
- Roads Map and Register
- Register of Cost-Recovery Fees
- Asset Register
- Councillor Conduct Register
- Delegations Register
- Registers of Interests
- Council also maintains various other registers to assist in administrative operations. Some of these are made available on the Council website, whereas others are used internally.
- Administrative Action Complaints Register
- Animal Impoundment Register
- Assets Register
- Audit Recommendations Register
- Authorised Persons Register
- Cats and Dogs Register
- Cemetery Register
- Community Catch-up Outcomes Register
- Council Policies Register
- Council Resolutions Register
- Councillors Conflict of Interest and Material Personal Interest Register
- Delegations Register
- Gifts and Benefits Register
- Infrastructure Notices Register
- Land Records Register
- Lobbyists Register
- Operational Risk Register
- Register of Contracts Awarded above the value of \$200,000
- Registers of Interest
- Right to Information and Information Privacy Applications Register
- Right to Information Disclosure Log
- Roads Register
- Strategic Risk Register



STATUTORY REPORTING

RIGHT TO INFORMATION AND INFORMATION PRIVACY

Right to Information aims to make more information available, provide equal access to information across all sectors of the community, and provide appropriate protection for individuals' privacy.

The right to information gives individuals the right to access and amend information held by local governments (and other public organisations), unless there is a good reason for it not to be provided. People have a right to access their personal and non-personal information held by government under the Right to Information Act 2009.

People also have a right to access their personal information held by government under the Information Privacy Act 2009.

A total of 23,023 pages of documents were provided in full or partially redacted. Applications made under Right to Information Act 2009 and Information Privacy Act 2009 were as follows:

2020/21 RTI AND IP APPLICATIONS				
	Applications carried forward from 2019/20 into 2020/21	Applications received in 2020/21	Applications resolved by 30 June 2021	Applications carried forward to 2021/22
RTI	0	18	17	1
IP	0	0	0	0

ADMINISTRATIVE ACTION COMPLAINTS

The Complaints (Administrative Actions) Policy and Procedures provide a process for managing complaints about the Council's actions and decisions.

All complaints are assessed, including anonymous complaints. The Council is committed to ensuring that information obtained via the complaints process is used to improve our overall service delivery. The complaints process consists of three steps. The first step is to attempt to resolve the complaint at the first point of contact. If that is not possible, the complainant may wish to proceed to the second step, which is a preliminary review.

The third step of the process occurs if the complainant is dissatisfied with the outcome of the preliminary review and chooses to request an internal review. If a complainant is dissatisfied at the conclusion of the complaints process, he or she is advised of organisations which may provide an external review such as the Queensland Ombudsman, the Energy and Water Ombudsman Queensland, the Office of the Information Commissioner, or the Queensland Civil and Administrative Tribunal (QCAT). In accordance with section 187 of the Regulation, the Council is required to report on the performance of the organisation in dealing with complaints in its Annual Report.

2021/21 ADMINISTRATIVE ACTION (3RD TIER) COMPLAINTS			
Complaints received in 2020/21	Complaints resolved by 30 June 2021	Complaints carried forward to 2021/22	Applications carried forward to 2021/22
0	9	7	2

COMPETITIVE NEUTRALITY COMPLAINTS

Council did not receive any notices of intention to investigate a competitive neutrality complaint from the Queensland Productivity Commission (QPC) in 2020/21. Council did not receive any recommendations on any competitive neutrality complaints under s52(3) of the Act in 2020/21.

VALUATION OF NON-CURRENT PHYSICAL ASSETS

While Council undertook a revaluation of asset classes throughout the year, there were no resolutions made during the financial year under s206(2) Local Government Regulation 2012 i.e. Council did not, by resolution, set an amount for each different type of non-current physical asset below which the value of an asset of the same type was to be treated as an expense.

CO-OPERATION BETWEEN LOCAL GOVERNMENTS

Section 190(1)(d)(i)-(ii) of the Local Government Regulation requires the Annual Report to contain details of any action taken for, and expenditure on, a service, facility or activity:

- (i) supplied by another local government, under an agreement for conducting a joint government activity, and;
- (ii) for which the local government levied special rates or charges for the financial year.

Council did not receive a service, facility or activity supplied by another local government under an agreement for conducting a

6.0

COMMERCIAL BUSINESS ACTIVITIES

This section recognises that Council operations include commercial business activities and significant business activities which contribute to the operating revenue of Council.

6.0 BUSINESS ACTIVITIES

Council undertakes several commercial business activities including two Significant Business Activities (SBAs) as defined by the Local Government Act 2009 (Act) and the Local Government Regulation 2012 (Regulation).

Disclosure as per s45 of the *Local Government Act 2009 (Qld)*.

Council also operate two aerodromes at Bowen and Collinsville and two Caravan Parks at Proserpine and

Bowen. The Competitive Neutrality Principle (NCP) was not applied to these activities as their level of expenditure for the financial year was not expected to be above the limits prescribed in s39 of the Local Government Regulation 2009 (Qld).

Business Activity	Type	CNP *
Water & Sewer Services	Significant Business Activity (as per s19(2) of LGR)	Yes
Waste Services	Significant Business Activity (as per s19(2) of LGR)	Yes
Whitsunday Coast Airport	Prescribed Business Activity (as per s39 of LGR)	Yes
Foxdale Quarry	Prescribed Business Activity (as per s39 of LGR)	Yes
Building Certification Services	Business Activity (as per s47(3)(a) of LGA)	Yes

BUSINESS ACTIVITIES

Whitsunday Coast Airport

Council operates the Whitsunday Coast Airport (WCA) (airport code PPP) as a commercial business, primarily for passenger transport.

The Whitsunday Coast Airport services a significant range of air traffic from all areas of commercial, public and private enterprises. The current terminal facility caters for in excess of 750,000 passengers per

annum. The runway length of over 2073 metres is the longest in the Whitsunday region, with room for further growth to in excess of 3000 metres. The facility currently has the capacity to service aircraft up to 767 - 300 ER / A330 – 300 size.

Significant efforts within the financial year were directed into growing passenger movements through the WCA from the Bowen Basin mining sector. This activity was undertaken in an effort to diversify the passenger mix and strengthen our financial business model.

WCA management were instructed by Council to revise the 20/21 budget forecast to recognise the significant and on-going impacts on the WCA business as a result of the Covid-19 pandemic.

The main focus for the WCA throughout the Covid pandemic was to mitigate significant financial losses whilst working with all major airlines within Australia to develop and maximise aircraft movements into the WCA. This activity resulted in the WCA achieving its greatest ever weekly services with December

BUSINESS ACTIVITIES

2020 realising 32 flights per week with 3 airline partners. Another aviation highlight was the uplifting of Jetstar out of Melbourne, Sydney and Brisbane which resulted in additional 434 annual flights. Which represents an increase in capacity of 27%. This negotiated deal was the single largest capacity increase ever realised at the WCA.

In a further effort to diversify the business mix at the WCA, the development of a domestic freight distribution facility has commenced. It envisages the freight will be carried underbelly on the RPT flights currently servicing the WCA. This freight opportunity will deliver benefits to the primary produces within the Whitsunday Regional Council area and will provide a solution which will allow them to get their produce to market faster and in better quality.

It was forecast that the Airport would see a significant financial loss of 20/21, however, through rationalising of Airport Operations and careful financial management, it is expected that the Airport will achieve a break even result for the 2021 financial year.

Council, to the extent practicable, applies the Code of Competitive Conduct (CCC) to the relevant business decisions related to this business unit.

Foxdale Quarry

Council operates the Foxdale Quarry as a commercial business. The quarry supply building materials for the construction and maintenance of roads and similar structures.

The output of the quarry is used for Council's internal purposes as well as sold to external parties. Council, to the extent practicable, applies the (CCC) to the relevant business decisions related to this business unit.

SIGNIFICANT BUSINESS ACTIVITIES

Whitsunday Water – Water & Sewerage Services

This business unit provides potable water to the water supply areas within the region. The business unit also collected wastewater (sewage) from the sewerage service areas and treats the collected sewage in keeping with license and environmental requirements before disposing of the treated effluent. Council also recycles some of this treated effluent for use in public spaces and sporting facilities such as golf courses.

As per the definitions contained in the Act and the Regulation, this business unit is a SBA. Council, to the extent practicable, applies full cost pricing principles in determining the pricing for water and sewerage services.

Waste Services

This business unit provides waste collection, recycling and waste disposal services to the serviced area within the region. Its objective is to ensure the Whitsundays becomes a sustainable, low waste region in which human health and the environment are protected from the impact of waste and its mission is to provide long term sustainable waste management solutions to the community that enhance resource recovery and recycling outcomes. Waste Services continued to improve resource recovery with the introduction of two new recycling initiatives [Household batteries and Fluorescent tubes], and achieved an average waste recovery rate of 32%.

7.0

FINANCE

This section presents in plain language the financial information of Council to demonstrate its commitment to accountability and transparency in managing public finances for a sustainable future.

7.1

COMMUNITY FINANCIAL REPORT

(For the year covering 1/7/2020 to 30/6/2021).

SIMPLIFIED INCOME STATEMENT

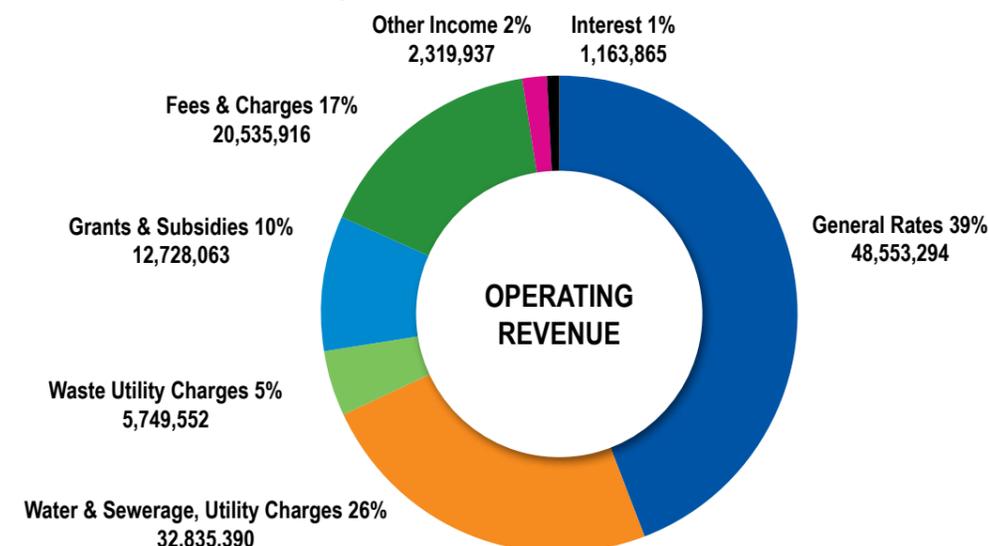
The income statement details Council's revenue and expenses incurred, in operating and maintaining Council assets, in order to deliver the required community services during the reporting period.

(in \$'000)	2020/21	2019/20
What We Levied Our Ratepayers	87,138	84,913
What We Invoiced Our Customers	20,536	20,945
What We Received as Grants & Subsidies	12,728	10,633
What We Received As Interest from Investment	1,164	1,651
Our Other Revenue	2,320	7,689
Our Total Recurrent Earnings	123,886	125,830
What We Spent on Our Staff	(35,450)	(36,877)
What We Spent on Our Suppliers	(49,480)	(52,881)
Our Total Direct Spend	(84,930)	(89,758)
What We Paid Our Bankers	(4,309)	(4,066)
What We Set-aside for Asset Renewals	(28,628)	(29,181)
Our Operating Surplus/(Deficit)	6,019	2,826
Our Capital Revenue	75,219	60,513
Our Capital Expenses	(22,042)	(26,417)
Our Capital Surplus/(Deficit)	53,176	34,097
Our Net Earnings	59,195	36,922

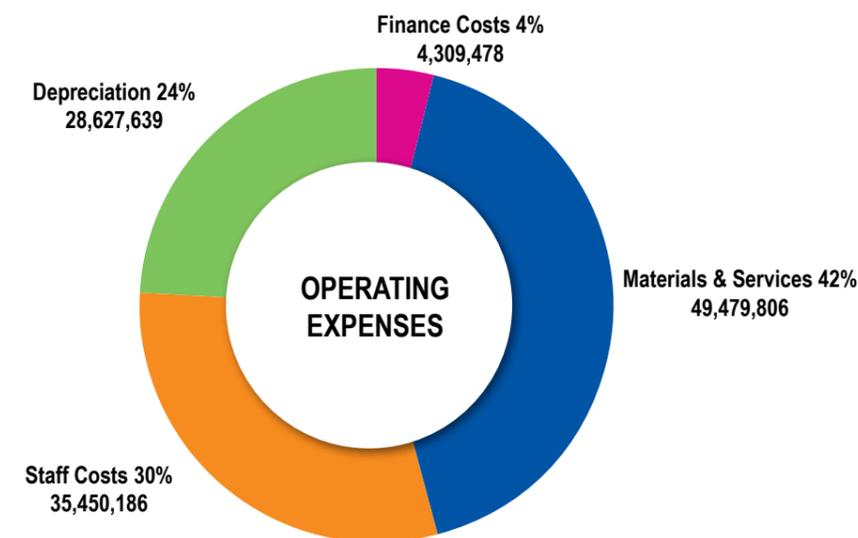
Council made an operating surplus of a little over \$6m, which is around 4.86% of Council's total revenue. The surpluses have predominantly been placed into reserves to be used for any future projects that will benefit the region's residents.

HOW WE RAISED OUR INCOME

More than 80% of Council's revenue is own source revenue (rates & utility charges), providing Council with a high degree of control over its future financial sustainability.



HOW WE SPENT OUR INCOME



Material & Services purchased by Council was the largest cost item (42%), followed by payments made to staff. The funds set aside as depreciation can be utilised in the future to maintain and renew community assets.

COMMUNITY FINANCIAL REPORT

SIMPLIFIED STATEMENT OF FINANCIAL POSITION

The Statement of Financial Position provides information regarding the assets Council owned, as well as liabilities that it has incurred, as at the last day of the reporting period.

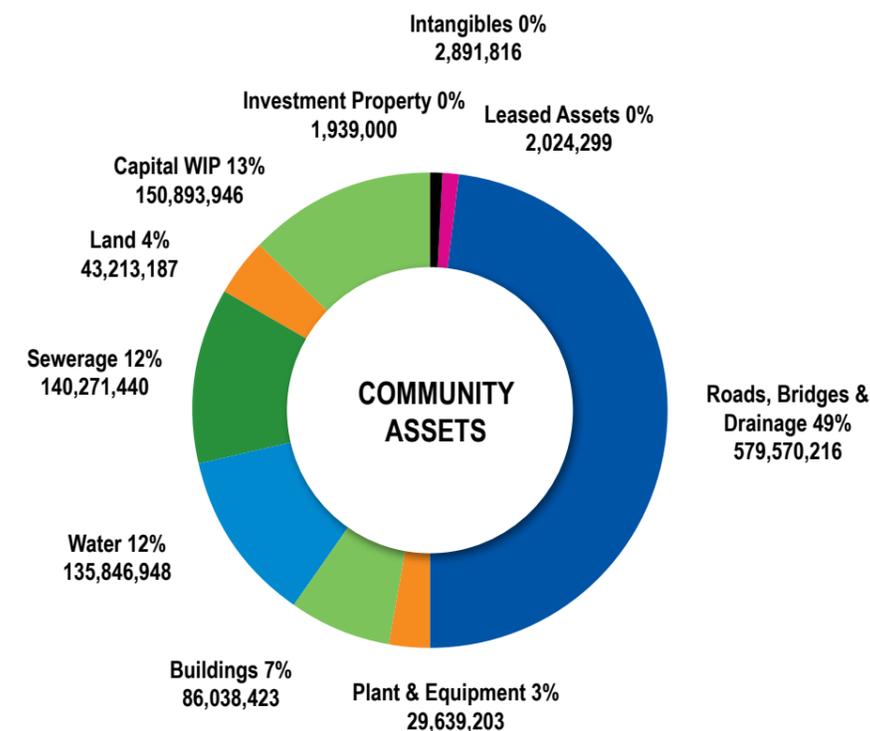
(in \$'000)	2020/21	2019/20
Assets We Own	1,172,319	1,137,128
Inventory We Hold	4,317	1,646
What We are Owed (by Ratepayers & Customers)	28,084	27,789
What We Have in the Bank	78,617	68,776
Our Total Assets	1,283,338	1,235,338
What We Owe Our Suppliers	43,056	47,054
What We Owe Our Lenders	81,677	86,506
Our Total Liabilities	124,733	133,560
Our Community Wealth	1,158,605	1,101,778

Net Community Assets exceeded \$1.2 Billion, placing Council in a good position to continue to provide essential services to its citizens. Investment Properties of Land held for resale has increased raising the inventory we hold balance by \$2.4m.

OUR COMMUNITY ASSETS

(in \$'000)	2020/21	2019/20
Roads, Bridges & Drainage Network	579,570	573,767
Water Infrastructure	135,847	131,655
Sewerage Infrastructure	140,271	155,832
Buildings	86,038	80,434
Land & Land Improvements	43,213	45,595
Plant & Equipment	29,639	27,546
Capital Work In Progress	150,894	118,666
Intangibles	2,892	-
Investment Property	1,930	1,800
Leased Assets	2,024	1,833
TOTAL	1,172,319	1,137,128

Around 50% of the community assets are in its sealed and unsealed roads network. With the water and sewer networks making the next largest segment. Due to the significant capital works program during the previous two years, over \$150 Mn., of assets remained to be capitalised as at June 2021.

OUR COMMUNITY ASSETS

OUR FINANCIAL SUSTAINABILITY INDICATORS

Financial sustainability indicators provides an insight into the ability of a Council to continue to maintain its assets and provide services to the community in the short to medium term.

Ratio	Definition	Target Range	2020/2	201/20
Operating Surplus Ratio	Net Operating Surplus divided by Total Operating Revenue, expressed as a percentage	0% to 10%	4.86%	2.25%
Asset Sustainability Ratio	Capital Expenditure on the replacement of assets (Renewals) divided by Depreciation Expense, expressed as a percentage	greater than 90%	97.78%	138.53%
Net Financial Liabilities Ratio	Total Liabilities less Current Assets divided by Total Operating Revenue, expressed as a percentage	less than 60%	11.10%	28.11%

The three key indicators of long term financial sustainability are well within the limits generally considered prudent within the local government sector. The Asset Sustainability Ratio has reduced by 40% against the 2019/20 ratio, due to an increase in new assets being constructed during 2020/21.

7.2

ANNUAL FINANCIAL STATEMENTS

Key Financial Statements

Statement of Comprehensive Income
 Statement of Financial Position
 Statement of Changes in Equity
 Statement of Cash Flows
 Notes to the Financial Statements

Note

1	Information about these financial statements
2	Analysis of results by function
3	Revenue
4	Other capital income
5	Employee benefits
6	Materials and services
7	Finance costs
8	Capital expenses
9	Cash and cash equivalents
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23	Contingent liabilities
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Statement of Comprehensive Income For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Revenue			
Recurrent revenue			
Rates and levies	3 (a)	87,138,236	84,913,237
Sale of goods and major services	3 (b)	11,674,873	12,367,742
Fees and charges	3 (c)	3,787,654	3,232,050
Interest received		1,163,865	1,650,666
Sales of contract and recoverable works		4,715,834	4,915,902
Rental income		357,555	428,889
Grants, subsidies, contributions and donations	3 (d) (i)	12,728,063	10,632,767
Other recurrent income	3 (e)	2,319,937	7,689,236
Total recurrent revenue		123,886,017	125,830,489
Capital revenue			
Grants, subsidies, contributions and donations	3 (d) (ii)	75,076,789	60,449,475
Other capital income	4	142,027	63,764
Total capital revenue		75,218,816	60,513,239
Total income	2 (b)	199,104,833	186,343,728
Expenses			
Recurrent expenses			
Employee benefits	5	(35,450,186)	(36,876,686)
Materials and services	6	(49,479,806)	(52,881,261)
Finance costs	7	(4,309,478)	(4,066,083)
Depreciation and amortisation			
Property, plant and equipment	14	(28,018,151)	(28,988,187)
Intangible assets		(153,423)	-
Right of use assets	16	(456,065)	(193,084)
Total recurrent expenses		(117,867,109)	(123,005,301)
Capital expenses	8	(22,042,319)	(26,416,518)
Total expenses	2 (b)	(139,909,428)	(149,421,819)
Net result		59,195,405	36,921,909
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	20	(3,030,028)	683
Total other comprehensive income for the year		(3,030,028)	683
Total comprehensive income for the year		56,165,377	36,922,592

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

**Statement of Financial Position
As at 30 June 2021**

	Note	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	9	78,617,064	68,775,501
Trade and other receivables	10 (a)	13,517,398	11,900,757
Inventories	11	1,620,636	1,330,586
Contract assets	15	9,547,416	9,492,762
Other assets	12	4,982,283	6,374,837
		108,284,797	97,874,443
Non-current assets held for sale		2,696,400	315,000
Total current assets		110,981,197	98,189,443
Non-current assets			
Trade and other receivables	10 (b)	37,000	21,000
Investment property	13	1,930,000	1,800,000
Property, plant and equipment	14	1,165,473,363	1,133,494,546
Right of use assets	16	2,024,299	1,833,351
Intangible assets		2,891,816	-
Total non-current assets		1,172,356,478	1,137,148,897
Total assets	2 (b)	1,283,337,675	1,235,338,340
Current liabilities			
Trade and other payables	17	22,075,303	26,338,220
Contract liabilities	15	7,008,824	7,042,906
Provisions	18	4,886,482	5,740,066
Borrowings	19	5,328,316	5,114,670
Lease liabilities	16	289,821	257,462
Total current liabilities		39,588,746	44,493,324
Non-current liabilities			
Provisions	18	9,085,820	7,931,719
Borrowings	19	74,338,715	79,540,469
Lease liabilities	16	1,719,866	1,594,616
Total non-current liabilities		85,144,401	89,066,804
Total liabilities		124,733,147	133,560,128
Net community assets		1,158,604,528	1,101,778,212
Community equity			
Asset revaluation surplus	20	357,433,193	360,463,221
Retained surplus		801,171,335	741,314,991
Total community equity		1,158,604,528	1,101,778,212

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

**Statement of Changes in Equity
For the year ended 30 June 2021**

	Note	Total		Asset revaluation surplus	
		2021 \$	2020 \$	2021 \$	2020 \$
Balance at beginning of year		1,101,778,212	1,054,258,016	360,463,221	360,462,538
Adjustment on initial application of AASB 15 / AASB 1058		-	7,819,074	-	-
Assets not previously recognised		660,939	2,778,530	-	-
Restated opening balances	14	1,102,439,151	1,064,855,620	360,463,221	360,462,538
Net result		59,195,405	36,921,909	-	-
Other comprehensive income for the year					
Revaluations:					
Property, plant & equipment	14	(3,046,287)	-	(3,046,287)	-
Change in value of future rehabilitation costs	20	16,259	683	16,259	683
Total comprehensive income for year		56,165,377	36,922,592	(3,030,028)	683
Balance at end of year		1,158,604,528	1,101,778,212	357,433,193	360,463,221

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

**Statement of Cash Flows
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from customers		122,398,604	129,970,591
Payments to suppliers and employees		(103,412,942)	(110,396,357)
Interest received		1,163,865	1,650,666
Rental income		357,555	428,889
Non capital grants and contributions		10,329,201	12,359,972
Borrowing costs		(3,176,818)	(3,249,524)
Net cash inflow from operating activities	25	27,659,465	30,764,237
Cash flows from investing activities			
Payments for property, plant and equipment and intangibles		(90,658,204)	(95,288,067)
Payments for investment property	13	(178,926)	(135,576)
Net movement in loans to community organisations		(22,000)	(25,281)
Proceeds from sale of property, plant and equipment		1,063,772	702,227
Grants, subsidies, contributions and donations		77,386,915	65,375,323
Net cash outflow from investing activities		(12,408,443)	(29,371,374)
Cash flows from financing activities:			
Proceeds from borrowings	19	-	8,165,636
Repayment of borrowings	19	(4,988,108)	(4,226,926)
Repayments made on leases (principal only)	16	(421,351)	(174,357)
Net cash inflow (outflow) from financing activities		(5,409,459)	3,764,353
Net increase in cash and cash equivalents held		9,841,563	5,157,216
Cash and cash equivalents at beginning of the financial year		68,775,501	63,618,285
Cash and cash equivalents at end of the financial year	9	78,617,064	68,775,501

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

Notes to the Financial Statements
For the year ended 30 June 2021
1 Information about these financial statements
1.1 Basis of preparation

These general purpose financial statements are for the period 1 July 2020 to 30 June 2021 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 complies with Australian Accounting Standards as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment and investment property.

1.2 Constitution

The Whitsunday Regional Council (Council) is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

1.3 New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting period beginning on 1 July 2020, none of the standards had a material impact on reported positions, performance and cash flows.

1.4 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The International Accounting Standards Board's IFRS Interpretations Committee (IFRIC) published an agenda decision in April 2021 outlining how costs of configuring or customising a supplier's software in a Software-as-a Service (SaaS) environment, more commonly known as cloud computing, should be accounted for. As outlined in the agenda decision, an agency will often not control the software being configured or customised under a SaaS arrangement and therefore should not capitalise the related costs as an intangible asset. Council has capitalised \$3.045 million in customisation and implementation costs related to its ERP project which may be impacted by this agenda decision. Costs deemed ineligible for capitalisation will either be expensed or treated as a prepayment depending on the nature of the costs incurred. Any change in accounting policy will be applied retrospectively in the next financial year to enable Council to determine the appropriate accounting treatment for the costs capitalised.

1.5 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:

- Valuation of Investment Property - note 13
- Valuation and depreciation of property, plant and equipment - note 14
- Provisions - note 18
- Contingent liabilities - note 23
- Revenue recognition - note 3
- Leases - note 16

1.6 Rounding and comparatives

The financial statements have been rounded to the nearest \$1.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

1.7 Volunteer services

The Council is in receipt of volunteer services provided by Townsville Correctional Centre's Bowen Women's Work Camp. The Work Camp team supports the performance of tasks such as maintenance of fences, cemeteries, playgrounds & showground and participates in restoration & general maintenance projects. Although the fair value of these volunteer services can be reliably measured, as these services would not be purchased if they were not donated, they have not been recognised as per AASB 1058. The Council partners with Queensland Corrective Services to provide beneficial works projects for the community, and rehabilitate offenders to assist with their return to society.

1.8 Taxation

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

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

1.9 COVID-19

Council's operation for the year ended 30 June 2021 have been impacted by the COVID-19 pandemic. The following steps were taken by Council in response to the pandemic during the year.

- Working from home policy
- Additional cleaning at Council's public facilities
- Revised operational procedures implemented at Whitsunday Coast Airport
- Reduction in revenue collection at Commercial Waste Facilities due to reduction from local business activity
- Fee relief to local businesses associated with hospitality and tourism
- Amending supplier terms for payment as needed for local businesses
- Tourism incentives for airline industry to encourage the early return of visitors to the region
- Extensions to rate payment arrangements without penalty on a hardship policy basis
- Closure of libraries, aquatic facilities and public parks as needed during COVID-19 lockdowns

**Notes to the Financial Statements
For the year ended 30 June 2021**

2 Analysis of Results by Function

(a) Components of council functions

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

Office of the Chief Executive

Incorporates the offices of the Mayor, Councillors and the Chief Executive Officer to set and achieve Council's goals and objectives for the citizens of the Whitsunday region by providing direction, support, co-ordination, sound resource management policy and achieve effective and efficient management of Council's assets and resources.

Corporate Services

Corporate Services is responsible for the provision of efficient, effective and accountable financial and administrative services to Council and the community it serves. The core branches include Governance, Asset Management, Financial Services, Procurement, Property & Fleet, and Information Services.

Planning & Development Services

Planning and Development Services caters for Council's aim to achieve sustainable development in the region's communities through Planning Strategies, Development Assessment, Building Certification, and Plumbing Certification.

Community and Environmental Services

Community and Environmental Services caters for Council's aim to achieve sustainability by maintaining a healthy economy, vibrant communities and a thriving biophysical environment. This includes Libraries, Civic Centres, Museums and Art Galleries. This area also manages Council's customer contact centres.

Infrastructure Services

To provide well constructed, safe & efficient transport infrastructure networks, engineering services, cemetery and public open space management to meet the community's current and future needs.

Waste Management

To protect public health, safety and the environment by the provision of an efficient system for safe collection, transportation, recycling and disposal of waste products.

Airport and Port Operations

To maintain fully operational airports and ports as commercial business enterprises as well as to meet the community and tourism needs within the Whitsunday region

Water Services

To meet the community needs for potable water by the efficient purchase, treatment, storage and distribution of water to consumers.

Sewerage Services

To protect public health, safety and the environment by the provision of an efficient system for safe collection, transportation, treatment and disposal of sewage waste.

Quarry Operations

To operate the Foxdale Quarry for internal use as well as on a commercial basis.

**Notes to the Financial Statements
For the year ended 30 June 2021**

2 Analysis of results by function

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

Programs	Gross program income		Elimination of Inter-function transactions	Total income	Gross program expenses		Elimination of Inter-function transactions	Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets as at 30/6/21
	Recurrent revenue	Capital revenue			Recurrent	Capital					
	Grants	Other			2021	2021					
Office of the Chief Executive	135,150	129,705	-	264,855	(3,941,231)	-	423,302	(3,517,929)	(3,676,377)	(3,253,074)	-
Corporate Services	4,695,871	78,743,048	10,025,617	64,922,078	2,966,381	(816,995)	752,400	2,901,786	86,405,300	67,823,864	185,836,841
Planning & Development Services	155,264	1,632,967	(91,519)	1,696,712	(7,402,079)	-	1,761,038	(5,621,041)	(5,613,848)	(3,924,329)	-
Community and Environmental Services	495,851	3,024,729	532,117	4,125,408	(21,998,064)	(59,818)	5,155,906	(16,901,976)	(18,477,485)	(12,776,568)	12,567,983
Infrastructure Services	6,291,671	3,837,350	29,475,991	39,604,560	(55,050,501)	(20,245,176)	12,271,487	(63,024,190)	(44,921,480)	(23,419,611)	602,570,177
Waste Management	218,054	8,921,697	134,565	9,274,316	(9,026,769)	(216,665)	944,913	(8,298,521)	112,982	284,012	10,105,852
Airport and Port Operations	714,000	4,935,433	28,659,446	34,308,879	(8,340,603)	-	1,037,051	(7,303,552)	(2,691,170)	27,005,327	123,239,720
Water Services	1,102	21,820,445	5,961,025	25,781,929	(23,691,878)	(170,228)	4,166,336	(19,695,770)	(1,870,331)	6,086,159	170,320,343
Sewerage Services	21,102	15,931,539	379,547	16,332,188	(18,152,601)	(533,437)	4,055,101	(14,630,937)	(2,199,960)	1,899,440	174,948,064
Quarry Operations	-	3,496,876	69,316	3,488,192	(4,545,600)	-	728,301	(3,817,299)	(1,048,723)	(329,816)	3,748,695
Total	12,728,063	142,473,789	75,076,789	199,104,833	(149,182,944)	(22,042,319)	31,315,835	(139,909,428)	6,018,908	59,195,405	1,283,337,675

Programs	Gross program income		Elimination of Inter-function transactions	Total income	Gross program expenses		Elimination of Inter-function transactions	Total expenses	Operating surplus/(deficit) from recurrent operations	Net result for year	Assets as at 30/6/20
	Recurrent revenue	Capital revenue			Recurrent	Capital					
	Grants	Other			2020	2020					
Office of the Chief Executive	206,136	126,811	-	332,947	(3,099,280)	-	342,622	(2,756,658)	(2,766,333)	(2,423,711)	-
Corporate Services	4,376,673	84,919,976	12,069,931	72,397,630	3,478,433	(2,710,832)	895,328	1,662,929	92,775,082	74,060,559	168,817,827
Planning & Development Services	185,166	1,657,114	(42,802)	1,999,478	(9,520,721)	-	2,030,415	(7,490,306)	(7,478,441)	(5,490,828)	-
Community and Environmental Services	588,828	2,397,336	200,712	3,250,640	(20,555,510)	(53,039)	4,025,721	(16,582,828)	(17,569,346)	(13,332,188)	12,657,940
Infrastructure Services	5,275,963	4,273,930	25,087,626	34,637,519	(62,205,993)	(13,619,885)	14,262,372	(61,563,306)	(62,656,100)	(26,925,787)	583,222,064
Waste Management	-	8,633,058	137,185	8,135,853	(8,598,628)	(3,375,487)	897,812	(11,076,303)	34,430	(2,940,450)	10,551,466
Airport and Port Operations	-	5,264,046	17,340,915	22,604,961	(8,660,455)	(4,871,792)	934,589	(12,597,658)	(3,396,409)	10,007,303	105,014,460
Water Services	-	19,945,075	1,000,474	19,393,635	(23,103,467)	(486,867)	3,806,736	(19,783,598)	(3,158,392)	(389,963)	156,867,868
Sewerage Services	-	15,676,895	4,655,434	20,238,426	(17,689,597)	(1,318,895)	3,340,823	(15,647,469)	(1,992,702)	4,590,957	194,543,711
Quarry Operations	-	3,483,758	-	3,352,639	(4,450,359)	19,879	843,858	(3,586,622)	(966,601)	(233,983)	3,663,004
Total	10,632,766	146,577,999	60,449,475	186,343,728	(154,385,577)	(26,416,518)	31,380,276	(149,421,819)	2,825,188	36,921,909	1,235,338,340

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
3 Revenue			
(a) Rates, levies and charges			
Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.			
General rates		51,157,752	50,181,420
Water		8,775,045	8,674,904
Water consumption, rental and sundries		8,158,301	7,743,833
Sewerage		17,179,128	16,586,925
Waste management		5,973,172	5,469,534
Rates and utility charge revenue		91,243,398	88,656,616
Less: Discounts		(3,415,919)	(3,074,746)
Less: Pensioner remissions		(689,243)	(668,633)
Net rates, levies and charges		87,138,236	84,913,237
(b) Sale of goods and major services			
Sale of goods is recognised at the point in time when the performance obligation is completed, generally when the customer has taken undisputed delivery of the goods.			
Council generates revenues from a number of services. The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for Council in relation to refunds or returns. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.			
Parking and other ranger services		1,065,369	1,083,561
Refuse tips and transfer station charges		2,044,612	2,098,997
Aerodrome charges		3,190,260	3,980,384
Quarry charges		3,297,578	3,195,155
Shute harbour commercial activities		184,171	196,620
Caravan parks fees and charges		788,614	607,236
Water and sewerage fees and charges		1,104,269	1,060,363
Other services		-	145,426
		11,674,873	12,367,742
(c) Fees and charges			
Revenue arising from fees and charges is recognised at the point or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.			
Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.			
Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.			
Lodgement fees		1,412,678	1,176,419
Dog registrations		244,265	249,490
Inspection fees		87,857	501,496
Licences and permits		605,412	374,312
Fines and infringements		754,736	371,148
Search Fees		262,372	140,215
Other statutory fees		65,206	59,112
User fees and charges		355,128	359,858
		3,787,654	3,232,050

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
3 Revenue (continued)			
(d) Grants, subsidies, contributions and donations			
Grant income under AASB 15			
Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, then the revenue is recognised when conformance to each performance obligations is satisfied.			
The performance obligations are varied based on the agreement but include delivery of services and events. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain milestones for others.			
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.			
Where control is transferred over time, generally the input methods being either costs incurred or time elapsed are deemed to be the most appropriate methods to reflect the transfer of benefit.			
Grant income under AASB 1058			
Assets arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the assets which are recognised.			
Once the assets and liabilities have been recognised, then income is recognised for any remaining asset value at the time that the asset is received.			
Capital grants			
Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications, which will be under Council's control and which is enforceable, are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.			
Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by Council.			
(i) Operating			
General purpose grants		5,915,106	5,549,328
State Government subsidies & grants		2,049,605	2,314,811
State Government grant for flood damage		4,686,684	2,663,696
Contributions		76,668	104,932
Total recurrent revenue		12,728,063	10,632,767
Council has not spent all recurrent grants in the year received and therefore Council has established an internal reserve for this purpose.			
Developers pay infrastructure charges for trunk infrastructure, such as pump stations, treatment works, water & sewer mains, and water pollution control works. These infrastructure charges are not within the scope of AASB 1058 because there is no performance obligation associated with them. Consequently, the infrastructure charges are recognised as income when received.			
(ii) Capital			
(a) Monetary revenue designated for capital funding purposes:			
Commonwealth government grants		1,790,616	5,481,533
State Government subsidies & grants		19,775,238	19,917,532
NDRRA flood damage grants for capitalised repairs		50,257,410	29,553,310
Infrastructure charges		3,253,525	1,557,252
Insurance claim		-	2,616,000
		75,076,789	59,125,627

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
3 Revenue (continued)			
Physical assets contributed to Council by developers in the form of road works, stormwater, water & wastewater infrastructure, and park equipment are recognised as revenue when the development becomes "off maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.			
(b) Non-monetary revenue received is analysed as follows:			
Developer assets contributed by developers at fair value	14	-	1,323,848
Total capital revenue		75,076,789	60,449,475
Total grants, subsidies, contributions and donations		87,804,852	71,082,242
(iii) Timing of revenue recognition for grants, subsidies, contributions and donations			
Grants and subsidies			
Revenue recognised at a point in time		7,174,053	6,811,437
Revenue recognised over time		77,300,606	58,668,773
Contributions			
Revenue recognised at a point in time		3,330,193	4,185,556
Revenue recognised over time		-	92,628
		87,804,852	69,758,394
(e) Other recurrent income			
Insurance claims		51,955	5,651,000
State Government reimbursements		1,184,670	981,298
Other recurrent		1,083,312	1,056,938
		2,319,937	7,689,236
4 Other capital income			
Revaluation of investment property	13	72,711	63,764
Changes arising from revisions of future restoration expenditure - Quarry rehabilitation	18	19,412	-
Reduction in rehabilitation provision on land not controlled by Council	18	49,904	-
		142,027	63,764
5 Employee benefits			
Total staff wages and salaries		27,057,721	29,010,793
Councillors' remuneration		570,200	559,059
Annual, sick and long service leave entitlements		4,992,569	5,577,686
Superannuation	24	3,441,786	3,554,302
		36,062,276	38,701,840
Other employee related expenses		1,392,961	1,392,730
		37,455,237	40,094,570
Less: Capitalised employee expenses		(2,005,051)	(3,217,884)
		35,450,186	36,876,686
Councillor remuneration represents salary paid as per the Local Government Remuneration Commission report 2019.			
Total Council employees at the reporting date:		2021 Number	2020 Number
Elected members		7	7
Administration staff		193	203
Depot and outdoors staff		177	178
Total full time equivalent employees		377	388

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
6 Materials and services			
Audit of annual financial statements by the Auditor-General of Queensland		125,000	125,928
Community donations, grants, subsidies & contributions		2,334,216	2,320,844
Legal services		638,899	987,123
Insurance		2,084,612	1,946,722
Consultants & services		1,120,007	1,310,765
Contractors		19,665,871	16,923,508
Plant & equipment		4,331,389	3,873,676
Advertising & marketing		1,021,925	324,425
Cost of inventories		379,334	400,997
Communications & IT		3,213,601	4,188,212
Repairs & maintenance & utility charges		3,619,570	4,131,399
Raw materials & consumables		5,313,394	10,570,097
Registrations & subscriptions		287,830	278,073
Safety		826,016	948,914
Purchase of water		2,501,387	2,417,403
Short-term leases	16	79,402	276,796
Low-value leases	16	124,861	119,684
Other material and services		1,337,131	1,344,564
Direct expenses in investment properties		475,361	392,131
		49,479,806	52,881,261
7 Finance costs			
Finance costs charged by the Queensland Treasury Corporation		3,136,149	3,211,095
Bank charges		324,783	368,039
Impairment of receivables and bad debts written off		797,631	435,623
Quarry rehabilitation - change in present value	18	10,246	11,439
Interest on leases	16	40,669	39,887
		4,309,478	4,066,083
8 Capital expenses			
Loss on sale of capital assets		19,906	319,509
Loss on write-off of capital assets	14	21,697,518	22,743,372
Loss on write-off of investment properties	13	121,638	48,366
Increase in rehabilitation provision for future costs, on land not controlled by council, due to a change in discount rate - Quarry rehabilitation	18	-	22,968
Increase in rehabilitation provision for future costs, on land not controlled by council, due to a change in discount rate - Landfill remediation	18	-	44,657
Increase in the rehabilitation provision, due to recognition of new sites or a change in the estimated future cost - Landfill remediation	18	203,257	3,263,523
Change in future cost for the Quarry rehabilitation	18	-	(25,877)
Total capital expenses		22,042,319	26,416,518
9 Cash and cash equivalents			
Cash and cash equivalents in the Statement of Cash Flows includes cash at bank and on hand, all cash and cheques receipted but not banked at the year end and deposits held at call with the Queensland Treasury Corporation.			
Cash at bank and on hand		212,356	975,280
Deposits at call		78,404,708	67,800,221
Balance per Statement of Cash Flows		78,617,064	68,775,501
Councils cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use.			
(a) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
Restricted government grants and subsidies		7,008,824	7,042,906
Restricted developer contributions		9,994,662	9,147,163

**Notes to the Financial Statements
For the year ended 30 June 2021**

	2021	2020
Note	\$	\$
9 Cash and cash equivalents (continued)		
(b) Internally imposed expenditure restrictions at the reporting date: Internal allocation of cash may be lifted by Council with a resolution		
Future capital works	43,273,886	32,064,186
Future recurrent expenditure	3,069,547	3,124,896
Future rehabilitation provisions	3,961,032	2,136,361
Total internally allocated cash	67,307,952	53,515,512
Unrestricted cash	11,309,113	15,259,989
Cash and deposits at call are held in the National Australia Bank (NAB) and Queensland Treasury Corporation in normal term deposits and business cheque accounts.		
Trust funds held for outside parties		
Funds held in the trust account on behalf of outside parties 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) paid into the trust account by Council. 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.		
Trust funds held for outside parties		
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	33,572	33,572
Security deposits	1,992,435	1,394,196
	2,026,007	1,427,768
10 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.		
Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.		
Council has undertaken a comprehensive review of past records to determine an appropriate level of provision for debts that may be potentially uncollectible in the future. Based on this analysis, Council has determined the following as an appropriate basis for calculating the provision for doubtful debts.		
<ul style="list-style-type: none"> • Rates & Utility Charges Debtors - 0.025% of amounts outstanding past the due date • Infringement Debtors - 30% of amounts outstanding past the due date • Other General Debtors - 7.5% of amounts outstanding past the due date 		
The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is impaired for potentially unrecoverable amounts, prior to the calculation of the provision.		
The provision for Rates & Utility Charges is low because Council is empowered under the provisions of the <i>Local Government Act 2009</i> to sell an owner's property to recover outstanding rates and utility charges.		
Loans and advances are recognised at the amount due at the time of the advance. Terms are usually a maximum of five years with interest charged at negotiated rates. Security is not normally obtained.		
(a) Current		
Rateable revenue	7,721,441	7,847,983
Other debtors	6,191,928	3,657,187
Less: Impairment	(1,407,971)	(610,413)
	12,505,398	10,894,757
Loans and advances to community organisations	1,012,000	1,006,000
	13,517,398	11,900,757
(b) Non-current		
Loans and advances to community organisations	37,000	21,000

**Notes to the Financial Statements
For the year ended 30 June 2021**

	2021	2020
Note	\$	\$
10 Trade and other receivables (continued)		
Interest is charged on outstanding rates and levies at a rate of 8.53% per annum, compounded daily. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.		
Loans relate to advances made to various sporting bodies. These loans arise from time to time and are subject to negotiated interest rates. The credit risk on these loans is considered low.		
Movement in accumulated impairment losses (trade and other receivables) is as follows:		
Opening balance	610,413	288,606
Impairment adjustment in period	797,558	321,807
Closing balance	1,407,971	610,413
Ageing of past due receivables and the amount of any impairment is disclosed in the following table:		
Not past due	6,309,437	2,330,411
Past due 31-60 days	533,492	240,886
Past due 61-90 days	96,215	59,241
More than 90 days	8,023,225	9,901,632
Impaired	(1,407,971)	(610,413)
Total	13,554,398	11,921,757
11 Inventories		
Stores, raw materials and quarry inventory held are valued at cost and include where applicable direct material, direct labour and other indirect costs.		
Inventories held for distribution (internal consumption) are:		
• goods to be supplied at no, or nominal charge, and		
• goods to be used for the provision of services at no or nominal charge.		
Inventory held for distribution is valued at cost, adjusted, when applicable, for any loss of service potential.		
Inventories for internal use		
Quarry and road materials	1,026,085	772,465
Stores and materials	594,551	558,121
Closing Balance	1,620,636	1,330,586
12 Other assets		
Water charges not yet levied	3,511,209	3,400,000
GST recoverable	-	1,683,384
Prepayments	1,471,074	1,291,453
	4,982,283	6,374,837
13 Investment property		
Investment properties are properties held for the primary purpose of earning rentals and/or capital appreciation.		
Investment properties are measured using the fair value model. This means all investment properties are initially recognised at cost (including transaction costs) and then subsequently revalued annually at the balance date by a registered valuer. Where investment property is acquired at no or nominal cost it is recognised at fair value on initial recognition.		
Gains or losses arising from changes in the fair value of investment properties are recognised as income or expenses respectively for the period in which they arise. Investment property is not depreciated and is not tested for impairment.		
Owned investment property		
Fair value at beginning of financial year	1,800,000	1,650,000
Fair value of assets transferred to other asset category	-	(974)
Revaluation adjustment to income statement	72,711	63,764
Acquisitions	178,926	135,576
Assets written-off in the period	(121,637)	(48,366)
Fair value at end of financial year	1,930,000	1,800,000

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
13 Investment property (continued)			
Investment properties comprises of: Proserpine Caravan Park Wangaratta Caravan Park			
Investment properties were valued at fair value by Gregory Williams API No: 66044, QVRB No: 2004 from Herron Todd White, an independent professionally qualified valuation firm, as at 30 June 2021. Herron Todd White valuers have extensive experience in valuing properties of this nature in the Whitsunday Regional Council and surrounding areas.			
Further information about the valuation techniques used to derive fair value are included in note 14.			
Income from the investment properties are shown in note 3(b).			
Operating expenses in respect of investment properties are shown in note 6.			

**Notes to the Financial Statements
For the year ended 30 June 2021**

14 Property, plant and equipment

Basis of measurement	Land and Improvements		Buildings and Other Structures		Plant and Equipment		Transport Infrastructure		Water Infrastructure		Sewerage Infrastructure		Works in progress		Total	
	Fair Value 2021	Fair Value 2020	Fair Value 2021	Fair Value 2020	Cost 2021	Cost 2020	Fair Value 2021	Fair Value 2020	Fair Value 2021	Fair Value 2020	Fair Value 2021	Fair Value 2020	Cost 2021	Cost 2020	Cost 2021	Cost 2020
Asset Values																
Opening gross value as at 1 July 2020	45,618,541	120,405,779	120,405,779	714,241,936	55,968,798	714,241,936	277,885,047	229,060,073	118,665,929	118,665,929	1,561,846,103	703,578	-	-	1,561,846,103	703,578
Minor correction to opening balance	-	-	-	251,920	259,600	251,920	-	192,058	-	-	703,578	-	-	-	703,578	-
Additions at cost	-	-	-	-	-	-	-	-	-	-	90,837,130	-	-	-	90,837,130	-
Internal transfers from work in progress	40,955	10,676,229	10,676,229	33,573,030	6,262,362	33,573,030	1,056,963	3,162,482	(54,772,021)	(54,772,021)	(3,045,239)	-	-	(3,045,239)	-	
Transfer to intangible assets	(40,000)	(345,816)	(345,816)	(2,104,950)	(2,104,950)	(2,104,950)	-	-	-	-	(2,490,766)	-	-	(2,490,766)	-	
Disposals	-	(1,395,220)	(1,395,220)	(112,161)	(112,161)	(112,161)	(430,185)	(1,305,419)	(612,927)	(612,927)	(29,644,379)	-	-	(29,644,379)	-	
Write-offs	-	(68,053)	(68,053)	-	-	-	-	-	-	-	(68,053)	-	-	(68,053)	-	
Transfers to right of use assets	-	-	-	(35,726,462)	-	(35,726,462)	19,713,054	(28,579,307)	-	-	(44,592,715)	-	-	(44,592,715)	-	
Revaluation adjustment to other comprehensive income	(2,381,400)	-	-	-	-	-	-	-	-	-	(2,381,400)	-	-	(2,381,400)	-	
Transfer to Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer to investment properties	-	-	-	-	-	-	-	-	-	-	-	-	(178,926)	(178,926)	-	
Closing gross value as at 30 June 2021	43,238,096	129,272,919	129,272,919	686,551,957	60,273,649	686,551,957	298,224,879	202,529,887	150,893,946	150,893,946	1,570,985,333	1,570,985,333	150,893,946	150,893,946	1,570,985,333	1,570,985,333

Opening balance as at 1 July 2020	23,664	39,971,389	28,423,183	140,474,865	146,230,294	73,228,162	428,351,557
Minor correction to opening balance	-	-	6,000	36,083	-	556	42,639
Depreciation provided in period	1,245	3,893,833	3,663,170	10,332,671	5,868,802	4,258,430	28,018,151
Depreciation on disposals	-	(27,914)	(1,379,175)	-	-	-	(1,407,089)
Depreciation on write-offs	-	(602,812)	(78,732)	(6,237,196)	(259,957)	(768,163)	(7,946,860)
Revaluation adjustment to other comprehensive income	-	-	-	(37,624,682)	10,538,792	(14,460,538)	(41,546,428)
Accumulated depreciation as at 30 June 2021	24,909	43,234,496	30,634,446	106,981,741	162,377,931	62,258,447	405,511,970

Total written down value as at 30 June 2021	43,213,187	86,038,423	29,639,203	579,570,216	135,846,948	140,271,440	1,165,473,363
Range of estimated useful life in years	Land: Not depreciated. Improvements: 0 - 50	0 - 120	0 - 60	0 - 400	0 - 240	5 - 240	n/a
Addition of renewal assets	-	-	-	-	-	-	27,396,516
Addition of other assets	-	-	-	-	-	-	63,440,614
Total additions in period	-	-	-	-	-	-	90,837,130

* ARS denotes - Asset Revaluation Surplus

**Notes to the financial statements
For the year ended 30 June 2021**
14 Property, plant and equipment

Basis of measurement	Note	Land and Improvements		Buildings and Other Structures		Plant and Equipment		Transport Infrastructure		Water Infrastructure		Sewerage Infrastructure		Works in progress		Total		
		Fair Value 2020	Fair Value 2020	Fair Value 2020	Fair Value 2020	Cost 2020	Cost 2020	Fair Value 2020	Fair Value 2020	Fair Value 2020	Fair Value 2020	Cost 2020	Cost 2020	Fair Value 2020	Fair Value 2020	Cost 2020	Cost 2020	2020
Asset Values																		
Opening gross value as at 1 July 2019		45,782,080	130,595,921	52,750,923	20,758,481	132,738,558	142,753,536	70,018,369	70,018,369	219,960,213	219,960,213	117,280,426	117,280,426	1,506,188,708	1,506,188,708			
Minor correction to opening balance		-	35,000	2,266	19,494	415,402	103,841	56,102	56,102	146,880	146,880	-	-	3,375,635	3,375,635			
Additions at cost		-	-	3,555,630	3,278,110	12,039,848	5,678,783	4,434,571	4,434,571	-	-	95,423,643	95,423,643	95,423,643	95,423,643			
Contributed assets at valuation	3 (d)	-	9,040	-	-	-	-	-	-	988,167	180,338	-	-	-	-			
Internal transfers from work in progress		126,461	25,862,803	(9,007,227)	(271,862)	(6,762,691)	(700,111)	(1,349,582)	(1,349,582)	11,303,748	11,303,748	(93,902,564)	(93,902,564)	1,323,848	1,323,848			
Disposals		-	(16,101,800)	(7,339,024)	6,832,329	2,043,748	(1,605,755)	68,702	68,702	(2,668,277)	(2,668,277)	-	-	-	-			
Write-offs	8	-	(20,004,980)	8,821	-	-	-	-	-	171,206	171,206	-	-	(3,215,105)	(3,215,105)			
Internal transfers between asset classes		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfer to Non-current assets held for sale		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfer to investment properties		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Closing gross value as at 30 June 2020	13	45,618,541	120,405,779	39,971,389	28,423,183	140,474,865	146,230,294	73,228,162	73,228,162	229,060,073	229,060,073	118,665,929	118,665,929	1,561,846,103	1,561,846,103			
Accumulated depreciation and impairment																		
Opening balance as at 1 July 2019		22,419	52,750,923	20,758,481	132,738,558	142,753,536	70,018,369	70,018,369	70,018,369	219,960,213	219,960,213	117,280,426	117,280,426	1,506,188,708	1,506,188,708			
Minor correction to opening balance		-	2,266	19,494	415,402	103,841	56,102	56,102	56,102	146,880	146,880	-	-	3,375,635	3,375,635			
Depreciation provided in period		1,245	3,555,630	3,278,110	12,039,848	5,678,783	4,434,571	4,434,571	4,434,571	-	-	95,423,643	95,423,643	95,423,643	95,423,643			
Depreciation on disposals		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Depreciation on write-offs	8	-	(9,007,227)	(7,339,024)	(271,862)	(6,762,691)	(700,111)	(1,349,582)	(1,349,582)	11,303,748	11,303,748	(93,902,564)	(93,902,564)	1,323,848	1,323,848			
Internal transfers between asset classes		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfer from investment properties		-	-	8,821	-	-	-	-	-	-	-	-	-	-	-			
Accumulated depreciation as at 30 June 2020	13	23,664	39,971,389	28,423,183	140,474,865	146,230,294	73,228,162	73,228,162	73,228,162	229,060,073	229,060,073	118,665,929	118,665,929	1,561,846,103	1,561,846,103			
Total written down value as at 30 June 2020		45,594,877	80,434,390	80,434,390	27,545,615	573,767,071	131,654,763	155,831,911	155,831,911	118,665,929	118,665,929	n/a	n/a	40,156,333	40,156,333			
Range of estimated useful life in years		0 - 50	3 - 80	2 - 70	10 - 500	3 - 500	5 - 500	n/a	n/a	n/a	n/a	n/a	n/a	40,156,333	40,156,333			
Addition of renewal assets		-	-	-	-	-	-	-	-	-	-	-	-	55,267,310	55,267,310			
Addition of other assets		-	-	-	-	-	-	-	-	-	-	-	-	95,423,643	95,423,643			
Total additions in period		-	-	-	-	-	-	-	-	-	-	-	-	95,423,643	95,423,643			

* ARS denotes - Asset Revaluation Surplus

**Notes to the Financial Statements
For the year ended 30 June 2021**
14 Property, plant and equipment
(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Individual items of plant and equipment with a value of less than \$7,500 are treated as an expense in the year of acquisition. All other items of property, plant and equipment (including assets which are treated as network assets) are capitalised.

Expenditure necessarily incurred in either maintaining the operational capacity of assets or ensuring that their original life estimates are achieved, is considered maintenance and is treated as an expense as incurred. Pre-feasibility project costs (which may involve research and development) are also treated as an expense in the year they are incurred.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery arrangements, on road assets is analysed to determine whether the expenditure is capital in nature or not. The analysis of the expenditure involves Council engineers reviewing the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

(b) Measurement

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value.

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

(c) Capital work in progress

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

(d) Depreciation

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

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

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

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

Depreciation methods and estimated useful lives of property, plant and equipment are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at current replacement cost are used to estimate the useful lives of these assets at each reporting date.

(e) Land under roads

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

(f) Impairment of non current assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually.

(g) Valuation
(i) Valuation Processes

Council's valuation policies and procedures are set by the Council, based on advice of the Executive Management Team which comprises the Chief Executive Officer, Director of Corporate Services, Chief Financial Officer, Director of Infrastructure, Manager Strategic Finance and Asset Custodians. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

**Notes to the Financial Statements
For the year ended 30 June 2021**

14 Property, plant and equipment (continued)

Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value Measurement*. Other plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified condition assessors and valuers to determine the condition of the assets and the fair value (with the assets condition being one input) for each class of property, plant and equipment assets at least once every 4 years. This comprehensive valuation process involves the condition assessor/valuer making their own assessments of the condition of the assets at the date of inspection by either physically sighting a representative sample of Council assets across all asset classes or by referring to condition inspection information provided by another independent party.

In the intervening years between comprehensive valuations, Council uses independent valuers or internal engineers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements and buildings classes in the intervening years, management engage independent, professionally qualified valuers to perform a "desktop" valuation. A desktop valuation involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are appropriate.

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

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

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

Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

Investment properties

Property, plant and equipment

- Land and Improvements
- Buildings and Other Structures
- Transport Infrastructure
- Water Infrastructure
- Sewer Infrastructure

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

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

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

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

The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2021.

Note		Level 2	Level 2	Level 3	Level 3	Total	Total
		(Significant other observable inputs)	(Significant other observable inputs)	(Significant unobservable inputs)	(Significant unobservable inputs)		
		2021	2020	2021	2020		
		\$	\$	\$	\$	\$	\$
	Recurring fair value measurements						
	Investment Property						
	- Investment property - Land and Buildings	1,930,000	1,800,000	-	-	1,930,000	1,800,000
	Property, plant and equipment						
	- Land and Improvements	43,213,187	45,594,877	-	-	43,213,187	45,594,877
	- Buildings and Other Structures	-	-	86,038,423	80,434,390	86,038,423	80,434,390
	- Transport Infrastructure	-	-	579,570,216	573,767,071	579,570,216	573,767,071
	- Water	-	-	135,846,948	131,654,753	135,846,948	131,654,753
	- Sewerage	-	-	140,271,440	155,831,911	140,271,440	155,831,911
		45,143,187	47,394,877	941,727,027	941,688,125	986,870,214	989,083,002
	Non-recurring fair value measurements						
	Non-current assets held for sale	2,696,400	315,000	-	-	2,696,400	315,000

**Notes to the Financial Statements
For the year ended 30 June 2021**

14 Property, plant and equipment (continued)

There were no transfers between levels of the hierarchy during the year.

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

(ii) Specific valuation techniques used to value Council assets comprise:

Investment Property

Investment property - Land and Buildings (level 2)

Council obtains independent valuations every year for all investment properties. The last valuation was undertaken as at 30 June 2021.

Council's investment properties are caravan parks in areas with regular sales of comparable properties. Therefore they were valued using the sales comparison approach. Sales prices of comparable properties in close proximity are adjusted for differences in key attributes such as property size (level 2).

Land and Improvements (level 2)

In 2018 a valuation of Land was undertaken in accordance with the prescribed requirements on a market value basis. In 2021, a qualified land valuer was engaged to undertake a desktop valuation of Council land. Market values have been derived from Direct Comparison Method with local market trends. Investigations through multiple data sources have provided sufficient recent sales evidence to enable the majority of the subject properties to be assessed. In some cases, however, such as commercial sites and isolated properties, no recent sales evidence is available. In those instances, the valuer has had regard to the best available evidence and adopted a value that reflects parity between similar properties in other locations as well as considering the level of demand and the market direction for that type of property and location.

Valuation

The valuation indicated an overall decrease in land values of around 2.94% from 2018, which is under the ±10% threshold for adjusting asset values. When assessed against the Asset Accounting Policy for materiality, the approach was not to apply indexation as the movement was within Council's threshold.

Buildings and Other Structures (level 3) and Residential Buildings (Level 2)

A comprehensive revaluation of fair value of buildings was determined by an independent third party valuer (Valuer) effective 30 June 2018 using the independent condition inspections performed by an independent third party with the exception of Parks assets, which were still being assessed under the NDRRA claims at that time.

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component.

Assets were classified as Level 3 valuation inputs or unobservable inputs and being used for their highest and best use under Fair Value Disclosures

In the year ending 30th June 2019, Park assets were valued in the financial class of Building and Others Structures. In 2018/19, Park & Garden assets were condition rated by a Valuer and valued at Fair Value measurement. Building and Other Structures valued in 2018 were indexed at 2.0%, the increase in the Local Government Association of Queensland Council Cost Index (LGAQ CCI) for the year. Inputs to the Park & Garden assets valuation include the design and construction, average cost of construction, condition of the assets, and consumption score for each component. These assets were valued at Fair Value at a Level 3 input and are used at their highest and best use.

Valuation

In the year ending 30th June, 2021 the class of Building and Other Structures was reviewed as a desk top valuation for material changes in fair value of ±10% since the last comprehensive valuation in 2018. The Valuer applied the LGAQ CCI. Aggregation of the CCI +2.00% (2019), +1.88% (2020) + 1.46% 2021 indicated that the change in value of 5.34% was not material, and therefore indexation has not been applied.

Infrastructure Assets (Level 3)

Infrastructure assets are valued using written down current replacement cost (CRC). This valuation comprises the asset's current replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The CRC was determined using methods relevant to the asset class as described under individual asset categories below.

Site improvements are depreciated over their useful life to the council. The useful life of landfill cells and some other improvements extends until the site becomes available for another use, as they continue to provide benefits over this period (including the monitoring period) by facilitating the safe disposal of waste.

Roads, (including Kerb & Channel, Footpaths, Carparks, Retaining Walls and Fences)

Current replacement cost

Council categorises its road infrastructure into sealed and unsealed roads. Sealed roads and unsealed roads are managed in segments. Unsealed Road components were reviewed and componentised into pavement base and formation, disposing the pavement subbase under advice from RPEQ Engineers and the Valuer G7 Asset Management. Sealed Roads retained original components of formation, pavement base, pavement sub-base and surface. Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

Notes to the Financial Statements For the year ended 30 June 2021

14 Property, plant and equipment (continued)

In the 2020/2021 financial year Transport Infrastructure was conditioned assessed and valued using the CRC approach to determine fair value. Observable inputs such as condition, useful and remaining service potential index (SPI) were examined. The Gross Current Value of assets were assessed on the basis of determining the Replacement Cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour rates were based on Council's Enterprise Agreement (EA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Remaining useful lives were determined by the Valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works, and the surrounding environmental factors.

Council roads are inspected annually with higher order roads inspected more frequently. Council has a rolling road maintenance and renewal program to ensure road assets are maintained at a useable condition.

Accumulated depreciation

In determining the level of physical obsolescence, roads were disaggregated into significant components which exhibited different useful lives, that are applicable as observed for roads in this region of Queensland.

Remaining useful lives were determined by the valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors.

Valuation

In 2020/2021 Road infrastructure was comprehensively revalued due to significant restoration works from Cyclone Debbie NDRRA and DRFA works including higher than expected market rates. The resulting valuation as at 31/12/2020 reviewed unit rates, current useful lives and components of both sealed and unsealed road classes at 'greenfield' or current replacement costs (CRC) using current modern equivalents and current construction data. Re-componentisation of unsealed roads saw the components reduced to a pavement base and formation. Runways were revalued at 'Greenfield' or CRC with no change in components. Other asset categories including footpaths, kerb and channel, retaining walls, and fences were in line with current construction costs. The valuer applied an aggregate indexation from the last valuation of 3.13% (1.88% (2019) plus Rawlinson's calculation indexation of 1.25% as at 31/12/2020) to the remaining assets classes. These were applied in the 2021 financial year.

Bridges

Current replacement cost

In 2018/19 as part of the Transport Infrastructure valuation, Bridges were assessed for condition and subjected to valuation by the Valuers. CRC was calculated by reference to the linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour rates were based on Council's EA. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Accumulated depreciation

In determining the level of physical obsolescence, remaining useful lives were determined based on condition assessments. The condition assessments were made using an eleven point scale with zero being the lowest and ten the highest. A zero condition assessment indicates an asset with an extremely high level of remaining service potential and ten represents an asset at the end of life.

Remaining useful lives were determined by the Valuer taking into consideration the visual condition, construction date, evidence of recent repairs or capital works and the surrounding environmental factors.

Valuation

As at 31 December, 2020 the class of Bridges was reviewed as a part of the Transport Infrastructure review. The valuer applied an aggregate indexation from the last valuation of 3.13% (1.88% (2019) plus Rawlinson's calculation indexation of 1.25% as at 31/12/2020) to the remaining assets classes. This was applied in the 2021 financial year.

Drainage

Current replacement cost (CRC)

In 2020/2021 as part of the Transport Infrastructure valuation, Stormwater Drainage assets were assessed for condition and subjected to valuation by the Valuers. CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's EA. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to roads.

Accumulated depreciation

In determining the level of physical obsolescence, drainage assets were disaggregated into significant components which exhibited different useful lives.

Valuation

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

As at 31 December, 2020 the class of Stormwater Pits and Drains were reviewed as a part of the Transport Infrastructure review. The valuer applied an aggregate indexation from the last valuation of 3.13% (1.88% (2019) plus Rawlinson's calculation indexation of 1.25% as at 31/12/2020) to the remaining assets classes. This was applied in the 2021 financial year.

Notes to the Financial Statements For the year ended 30 June 2021

14 Property, plant and equipment (continued)

Water and Sewer Infrastructure

Current replacement cost (CRC)

In 2020/2021 Water and Sewer Infrastructure were reviewed under the Infrastructure valuation review. Each of the classes of both financial categories were reviewed. CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's EA. All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

The asset inventory and condition data was independently assessed by the Valuer via onsite visual assessments. The condition data was assigned using Council's Water and Sewerage Conditions Assessment Manual.

As per Council policy, the Valuer was engaged to provide Valuation Indices to determine if a revaluation is required in the interim period between comprehensive valuations and whether the cumulative indices are material for recognition of a change in Fair Value.

Accumulated depreciation

In determining the estimated rate of depreciation and the estimate of depreciation expense for each component, consideration was given to useful life pattern of consumption and current stage of the asset lifecycle (being age based).

For sewerage gravity mains the assumption adopted is that the pipes will be replaced at end of useful life by trench excavation.

Valuation

As at 31 December, 2020, Sewer Assets specification were reviewed and revalued. Sewer Mains and Nodes were the only asset categories to be revalued. Remaining sewer assets such as treatment plants, pumps and storage facilities were indexed by an aggregated indexed calculation from the last Valuation of 7.13%. The valuer applied an aggregate indexation from the last valuation of 7.13% (LGAQ CCI 5.88% (2018-2020) plus Rawlinson's calculation indexation of 1.25% as at 31/12/2020) to the remaining assets classes. This was applied in the 2021 financial year. Water Infrastructure was reviewed and was found to be within construction equivalents. The valuer applied the aggregate of 7.13% to the Water Infrastructure category. This was applied in this financial year.

Cannonvale Reservoir

The Cannonvale Reservoir (Asset) suffered potential damage from Cyclone Debbie. The exact extent of the damage (or if there has been any damage) can only be determined after the reservoir has been taken off line. The reservoir will only be taken off-line once the new Cannon Valley reservoir has been brought on line to ensure continuity of services. While the Asset is insured whether any damages would be covered and to what extent cannot be determined until the existence and extent of the damage has been ascertained. The Asset written down value as at 30 June 2018 was \$1,165,816. As a result of the uncertainty the condition of the asset has been downgraded and as at 30 June 2021 it's written down value is \$518,895.

**Notes to the Financial Statements
For the year ended 30 June 2021**
15 Contract balances

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable.

When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

	2021 \$	2020 \$
(a) Contract assets	9,547,416	9,492,762
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	6,340,715	4,636,750
Deposits received in advance of services provided	668,109	2,406,156
	7,008,824	7,042,906
Current contract liabilities	7,008,824	7,042,906
Non-current contract liabilities	-	-
	7,008,824	7,042,906
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	3,730,509	4,199,263
Deposits received in advance of services provided	2,320,518	143,134
	6,051,027	4,342,397

16 Leases
Council as a lessee

Council has leases in place over land and buildings. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases.

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

**Notes to the Financial Statements
For the year ended 30 June 2021**
16 Leases (continued)
Terms and conditions of leases
Buildings

Council has two building leases for the Cannonvale Library and the Cannonvale Customer Service Centre. These leases are each for 2 years and both leases include a fixed increase after the first year.

Equipment

Council leases numerous IT hardware assets from Telstra. 2 of these leases are for high value items, the remaining 180 leases are for low value assets. The leases are generally for a term of 3 years.

Land

Council leases ten land assets from the Department of Natural Resources, Mining and Energy. Five of these land leases have terms of between 20 and 100 years, while five have no term i.e. can be cancelled with reasonable notice.

Right of use assets

	Buildings \$	Equipment \$	Land \$	Total \$
Balance at 1 July 2020	304,839	3,676	1,524,836	1,833,351
Additions to right-of-use assets	-	503,317	143,696	647,013
Depreciation charge	(228,629)	(143,486)	(83,950)	(456,065)
Balance at 30 June 2021	76,210	363,507	1,584,582	2,024,299

	Buildings \$	Equipment \$	Land \$	Total \$
Adoption of AASB 16 at 1 July 2019	-	8,290	1,549,566	1,557,856
Additions to right-of-use assets	457,258	-	11,321	468,579
Depreciation charge	(152,419)	(4,614)	(36,051)	(193,084)
Balance at 30 June 2020	304,839	3,676	1,524,836	1,833,351

Lease liabilities

The movement in lease liabilities during the year is as per the table below.

	2021 \$	2020 \$
Balance at start of the year	1,852,078	1,557,856
New finance leases in year	578,960	468,579
Payments made in the year	(421,352)	(174,357)
Balance at end of the year	2,009,686	1,852,078

Classified as:

Current	289,821	257,462
Non-Current	1,719,866	1,594,616
	2,009,686	1,852,078

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

	< 1 year \$	1-5 years \$	> 5 years \$	Total \$	Total per Statement of Financial Position \$
2021	326,621	435,022	2,757,531	3,519,173	2,009,686
2020	295,926	291,319	2,810,582	3,397,827	1,852,078

Notes to the Financial Statements For the year ended 30 June 2021

16 Leases (continued)

Liabilities not recognised - extension options

For building leases, Council includes extension options which can be exercised at Council's discretion, at each reporting date Council assesses whether it is reasonably certain that the extension options will be exercised based on current operations and Council strategy.

There are \$79,402 in potential future lease payments which are not included in the lease liability as the exercise of the option has been assessed as not reasonably certain.

Amounts included in the statement of comprehensive income related to leases

The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee

Consolidated and Council

Interest on lease liabilities	
Depreciation of right to use assets	
Expenses relating to short-term leases	
Expenses relating to low-value assets	

	2021 \$	2020 \$
Interest on lease liabilities	40,669	39,887
Depreciation of right to use assets	456,065	193,084
Expenses relating to short-term leases	79,402	276,796
Expenses relating to low-value assets	124,861	119,684
	700,997	629,451

Total cash outflows for leases

	462,020	215,026
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Leases at significantly below market value - Concessionary / peppercorn leases

Council has a number of leases at significantly below market for land and buildings which are used for:

- Euri Creek Cattle Yards
- Bowen Tourist Information Centre (Big Mango)
- Dingo Beach Transfer Station
- Mt Rooper Reservoir
- Dingo Beach Telecommunication Facility
- Llyod Robert Jetty
- High Tide Area
- Water Licence No 577241
- Shute Harbour Road, Hamilton Plains (Water Supply)
- Black Street Riordanvale (Telecommunications)

The leases are generally between 20 and 100 years and require payments between \$100 and \$31,000 per annum. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

Notes to the Financial Statements For the year ended 30 June 2021

17 Trade and other payables

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

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

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

Current

Creditors and accruals	14,049,944	19,354,868
Prepaid rates	3,319,676	2,591,430
Accrued wages and salaries	428,558	243,415
Annual leave	4,088,081	3,931,696
Other entitlements	189,044	216,811

Note	2021 \$	2020 \$
	22,075,303	26,338,220

18 Provisions

Long Service Leave

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

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

Details of movements in provision:

Balance at the beginning of financial year	6,147,342	5,922,330
Amount provided for in the period	591,221	739,255
Amount paid in the period	(418,632)	(514,243)

Balance at end of financial year

	6,319,931	6,147,342
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Quarry rehabilitation

A provision is made for the cost of restoration in respect of the quarry where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of this facility. The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration.

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

Management estimates that the restoration will occur in 2042.

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
18 Provisions (continued)			
The provision is the present value of the estimated cost of restoring the Foxdale Quarry site to a usable state at the end of its useful life. The projected cost is \$935,562 and this cost is expected to be incurred in 2042.			
Details of movements in provision:			
Balance at the beginning of financial year		636,361	628,514
Increase in provision - due to change in time	7	10,246	11,439
Increase/(decrease) in provision on Council held land - change in discount rate		(11,706)	5,387
Increase/(decrease) in provision on Council controlled land - change in discount rate	4 & 8	(49,904)	22,968
Increase/(decrease) in estimate of future cost on Council held land		(4,553)	(6,070)
Increase/(decrease) in estimate of future cost Council controlled land	4 & 8	(19,412)	(25,877)
Balance at end of financial year		561,032	636,361
Landfill remediation			
A provision is made for the monitoring and future remediation activities at currently operating as well as closed landfill sites, where it is probable that Council will be liable for undertaking such activities and incurring such costs at a future date. The provision is measured at the expected cost of the work required, discounted to current day values using an appropriate cost of capital figure.			
The provision represents the present value of the anticipated future costs associated with the monitoring and remediating the landfill sites within the region. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred in the future. Management estimates that costs will be incurred annually over future years between 2022 and 2031. The provision will be reviewed annually and updated based on the facts and circumstances available at the time.			
Details of movements in provision:			
Balance at the beginning of financial year		6,888,082	3,579,902
Increase/(decrease) due to recognition of future obligations at landfill sites	8	203,257	3,263,523
Increase/(decrease) due to change in discount rate	8	-	44,657
Balance at end of financial year		7,091,339	6,888,082
Breakdown of provisions between current and non-current:			
Current			
Landfill remediation		392,445	1,704,675
Long service leave		4,494,037	4,035,391
		4,886,482	5,740,066
Non-Current			
Landfill remediation		6,698,894	5,183,407
Long service leave		1,825,894	2,111,951
Quarry rehabilitation		561,032	636,361
		9,085,820	7,931,719
19 Borrowings			
Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost.			
In accordance with the <i>Local Government Regulation 2012</i> 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 borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times. All borrowing costs are expensed in the period in which they are incurred.			
Current			
Queensland Treasury Corporation		5,328,316	5,114,670
Non Current			
Queensland Treasury Corporation		74,338,715	79,540,469
Total Borrowings	26	79,667,031	84,655,139
Movements in borrowings			
Queensland Treasury Corporation			
Balance at the beginning of financial year		84,655,139	80,714,972
Principal repayments		(4,988,108)	(4,226,926)
New loans borrowed		-	8,165,636
Interest payable on new borrowings		-	1,457
Balance at end of financial year	26	79,667,031	84,655,139

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$																																				
19 Borrowings (continued)																																							
The QTC loan market value at the reporting date was \$88,461,048.34. This represents the value of the debt if Council repaid it at that 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.																																							
No assets have been pledged as security by the council for any liabilities. Borrowings are underwritten by the Queensland State Government.																																							
Unsecured borrowings are provided by the Queensland Treasury Corporation.																																							
No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2026 to 15 June 2040.																																							
There have been no defaults or breaches of the loan agreement during the period.																																							
Principal and interest repayments are made quarterly in arrears.																																							
		<table border="1"> <thead> <tr> <th></th> <th>0 to 1 Year</th> <th>1 to 5 years</th> <th>Over 5 years</th> <th>Total contractual cash flows</th> <th>Carrying amount</th> </tr> <tr> <th></th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Loans - QTC</td> <td>8,223,105</td> <td>32,892,418</td> <td>59,084,498</td> <td>100,200,021</td> <td>79,667,031</td> </tr> <tr> <td>2020</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Loans - QTC</td> <td>8,219,095</td> <td>32,892,418</td> <td>67,307,603</td> <td>108,419,117</td> <td>84,655,139</td> </tr> </tbody> </table>		0 to 1 Year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount		\$	\$	\$	\$	\$	2021						Loans - QTC	8,223,105	32,892,418	59,084,498	100,200,021	79,667,031	2020						Loans - QTC	8,219,095	32,892,418	67,307,603	108,419,117	84,655,139	
	0 to 1 Year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount																																		
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Loans - QTC	8,219,095	32,892,418	67,307,603	108,419,117	84,655,139																																		
20 Asset revaluation surplus																																							
The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.																																							
Increases and decreases on revaluation are offset within a class of assets.																																							
Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.																																							
When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.																																							
Movements in the Asset Revaluation Surplus were as follows:																																							
Balance at the beginning of financial year		360,463,221	360,462,538																																				
Adjustments to property, plant and equipment through revaluations																																							
Water infrastructure		9,174,262	-																																				
Sewerage infrastructure		(14,118,769)	-																																				
Transport infrastructure		1,898,220	-																																				
Change in value of future rehabilitation costs credited (charged) to the surplus		16,259	683																																				
		(3,030,028)	683																																				
Balance at end of financial year		357,433,193	360,463,221																																				
Asset revaluation surplus analysis																																							
The closing balance of the asset revaluation surplus is comprised of the following asset categories:																																							
Land and improvements		3,923,852	3,907,593																																				
Buildings and other structures		5,505,519	5,505,519																																				
Transport infrastructure		273,615,083	271,716,863																																				
Water infrastructure		31,757,802	22,583,540																																				
Sewerage infrastructure		42,630,937	56,749,706																																				
		357,433,193	360,463,221																																				

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
21 Commitments for expenditure			
Contractual commitments			
Contractual commitments at balance sheet date but not recognised in the financial statements are as follows:			
Management of Bowen and Kelsey Creek Landfill Services - expires January 2023		1,908,318	3,109,242
Provision of Waste and Recyclable Collection Services - expires February 2023		12,576,960	2,855,790
Provision of Airport Screening Services - expires June 2022		674,071	898,761
Provision of Lifeguard Services for Airlie Beach Lagoon - expires August 2021		214,304	661,023
Provision of Maintenance for the Whitsunday Coast Airport Aquarium- expires July 2022		129,562	258,416
Provision for Cleaning Services - expires 31/10/2021		451,207	1,790,154
Provision for Security Services - expires 15/01/2022		483,975	1,371,669
Provision for Legal Services - expires 31/08/2021		101,918	701,918
Provision of Project Management Services for Disaster Recovery Funding Arrangement - expires June 2023		9,749,776	-
Waste Facility Supervision Services for Collinsville Transfer Station - expires June 2024		3,400,697	-
Provision of Quarry Plant Hire - Foxdale Quarry - expires April 2023		2,694,133	-
Other contractual commitments - expiring between 2021 and 2027		2,999,220	3,493,523
		35,384,141	15,140,496
Capital commitments			
Commitment for the construction of the following assets, contracted for at the reporting date, but not recognised as liabilities are as follows:			
New Bowen Sewerage Treatment Plant and Upgrade Project		-	955,499
Design and Construct - Flagstaff Hill Cultural and Conference Centre		2,310,494	-
Design and Construction of Ted Cunningham Bridge		3,924,526	-
Proserpine Entertainment Centre Project - Consultancy Services		103,334	220,241
Construction of Proserpine Entertainment Centre		8,579,292	-
Cannonvale-Airlie Beach Water Security Augmentation		-	5,402,972
Design and Construct of Collinsville Water Park		1,191,684	-
Disaster Recovery DFRA		5,995,788	19,792,999
Disaster Recovery NDRRA - Shute Harbour		4,412,840	30,278,724
Other Assets		3,173,980	3,325,286
		29,691,938	59,975,721
22 Events after reporting period			
There were no material adjusting or disclosing events after the balance date.			
23 Contingent liabilities			
Details and estimates of maximum amounts of contingencies are as follows			
Local Government Workcare			
The Whitsunday Regional Council is a member of the Queensland local government workers compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise.			
The Council's maximum exposure to the bank guarantee is:		838,632	823,667
Local Government Mutual			
The Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or 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 to the total pool contributions in respect to any year that a deficit arises. At 30 June 2020 the Financial Statements reported an accumulated surplus and it is not anticipated any liability will arise.			
Accumulated surplus:		74,664,079	76,992,954

**Notes to the Financial Statements
For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
24 Superannuation			
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 a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.			
Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate obligations, but has not been recognised as an asset or liability of the Council.			
Technically Whitsunday Regional Council can 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 was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, 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. The 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 2021.			
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.			
Superannuation contributions made to the Regional Defined Benefits Fund		156,513	162,197
Other superannuation contributions for employees		3,285,273	3,392,105
Total superannuation contributions paid by Council for employees:	5	3,441,786	3,554,302
25 Reconciliation of net result for the year to net cash inflow from operating activities			
Net result		59,195,405	36,921,909
Non-cash operating items			
Impairment of receivables and bad debts written off	7	797,631	435,623
Depreciation and amortisation		28,627,639	29,181,271
Change in restoration provisions expensed to finance costs	7	10,246	11,439
		29,435,516	29,628,333
Investing and development activities (non-cash)			
Capital grants, subsidies and contributions	3 (d) (ii)	(75,076,789)	(60,449,475)
Capital income	4	(142,027)	(63,764)
Capital expenses	8	22,042,319	26,416,518
		(53,176,497)	(34,096,721)
Changes in operating assets and liabilities			
(Increase)/ decrease in receivables		(2,408,273)	1,511,446
(Increase)/ decrease in other assets		(290,832)	192,101
(Increase)/ decrease in contract assets		(660,816)	(127,432)
(Increase)/ decrease in inventories (excluding land)		(290,050)	(280,456)
Increase/ (decrease) in payables		(4,074,035)	(5,928,816)
Increase/ (decrease) in contract liabilities		(1,738,046)	1,854,637
Increase/ (decrease) in other liabilities		1,338,119	864,225
Increase/ (decrease) in provisions		328,974	225,011
		(7,794,959)	(1,689,284)
Net cash inflow from operating activities		27,659,465	30,764,237

**Notes to the Financial Statements
For the year ended 30 June 2021**

26 Reconciliation of liabilities arising from financing activities

2021	As at 30 June 2020	Change in Accounting Policy	Cash flows	Non-cash changes	As at 30 June 2021
Loans	84,655,139	-	(4,988,108)	-	79,667,031
Lease liability	1,852,078	-	(421,351)	578,960	2,009,687
	86,507,217	-	(5,409,459)	578,960	81,676,718

2020	As at 30 June 2019	Change in Accounting Policy	Cash flows	Non-cash changes	As at 30 June 2020
Loans	80,714,972	-	3,938,710	1,457	84,655,139
Lease liability	-	1,557,856	(174,357)	468,579	1,852,078
	80,714,972	1,557,856	3,764,353	470,036	86,507,217

27 National competition policy

A "business activity" of a local government is any activity that involves trading in goods or services.

The code of competitive conduct (CCC) must be applied to the following business activities

(a) A building certifying activity that

- (i) involves performing building certifying functions within the meaning of the Building Act, section 8; and
- (ii) is prescribed under a regulation*.

*Section 38 of the *Local Government Regulation 2012* lists the local government's whose activities are prescribed building certifying activities

(b) A roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement, that involves

- (i) the construction or maintenance of state controlled roads for which the local government submits an offer to carry out work in response to a tender invitation.
- (ii) construction or road maintenance on another local government's roads which the local government has put out to tender.

Each local government may elect to apply a Code of Competitive Conduct (CCC) to any other identified business activities. However, for any with current expenditure of \$325,000 or more, the local government must decide, by resolution each year, whether to apply the CCC to that activity.

In general, applying the competitive code of conduct means that the competitive neutrality principle is applied to the business activity.

Under the competitive neutrality principle, an entity that is conducting a business activity in competition with the private sector should not enjoy a net advantage over competitors only because the entity is in the public sector.

The competitive neutrality principle may be applied by commercialisation or full cost pricing. This includes removing any competitive advantage or disadvantage, where possible, and charging for goods and services at full cost.

In addition, the cost of performing community service obligations, less any revenue received from carrying out those obligations, must be treated as revenue for the business activity.

A community service obligation is an obligation the local government imposes on a business activity that is not in its commercial interest. For example, giving a concession to pensioners.

A local government's financial statements must contain an activity statement for each business activity to which the CCC applies.

**Notes to the Financial Statements
For the year ended 30 June 2021**

27 National competition policy (continued)

The Council applies the competitive code of conduct to the following activities

- Whitsunday Coast Airport
- Foxdale Quarry
- Shute Harbour Transit Terminal
- Waste Services
- Water Supply & Sewerage Services

This 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 value is determined by Council, and represents an activity's cost(s) which would not be incurred if the primary objective of the activities was to make a profit. The Council provides funding from general revenue to the business activity to cover the net cost of providing non-commercial community services.

The following table summaries the financial results for the business activities, including competitive neutrality adjustments if applicable.

The following activity statements are for activities subject to the competitive code of conduct:

	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Transit Terminal	Waste Services	Water Supply & Sewerage Services
	2021	2021	2021	2021	2021
	\$	\$	\$	\$	\$
Revenue for services provided to external clients	5,476,099	3,418,167	173,334	8,447,968	35,771,734
Community service obligations *	-	-	-	65,602	652,488
	5,476,099	3,418,167	173,334	8,513,570	36,424,223
Less : Expenditure	6,741,631	3,817,299	264,349	8,081,857	33,623,041
Surplus (deficiency)	(1,265,533)	(399,132)	(91,015)	431,713	2,801,181

Whitsunday Coast Airport was not operational from 29 March 2020 to 16 June 2020 due to travel restrictions related to the COVID-19 pandemic.

	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Transit Terminal	Waste Services	Water Supply & Sewerage Services
	2020	2020	2020	2020	2020
	\$	\$	\$	\$	\$
Revenue for services provided to external clients	5,558,101	3,352,639	183,263	7,998,668	33,976,152
Community service obligations *	-	-	-	59,702	617,803
	5,558,101	3,352,639	183,263	8,058,370	34,593,955
Less : Expenditure	7,217,847	3,606,590	489,200	7,700,815	33,613,308
Surplus (deficiency)	(1,659,746)	(253,951)	(305,937)	357,555	980,647

* CSO's provided to business activities during the period.

Activities	CSO description	2021 Actual \$	2020 Actual \$
Waste Services	Pensioner concessions	65,602	59,702
Water Supply & Sewerage Services	Pensioner concessions	264,795	251,692
Water Supply & Sewerage Services	Sporting/community organisation concessions	387,693	366,111
		652,488	617,803

**Notes to the Financial Statements
For the year ended 30 June 2021**

Note	2021 \$	2020 \$
28 Controlled entities that have not been consolidated		
<u>Whitsunday Coast Airport and Infrastructure Pty Ltd</u>		
On the tenth day of March 2016 Whitsunday Regional Council formed the Whitsunday Coast Airport and Infrastructure Pty Ltd (ACN 611242196) as a registered company under the Corporations Act 2001. This company, while being registered with the Australian Security and Investments Commission, is currently a dormant company. The Company's issued share capital is \$10.		
29 Transactions with Related Parties		
(a) River Improvement Trusts		
Council have councillors as representative on both the Don River Improvement Trust and the Whitsunday River Improvement Trust. They are represented in the membership of the trusts pursuant to the River Improvement Act 1940. Council pays a precept to each trust, which is determined by the Trusts, based on the amount of revenue estimated by the trust in their budget for the year.		
Don River Improvement Trust	175,565	172,461
Whitsunday River Improvement Trust	175,565	172,461
	351,130	344,922
(b) Transactions with key management personnel (KMP)		
KMP include the Mayor, Councillors, Council's Chief Executive Officer and some Executive Management. The compensation paid to KMP comprises:		
Short-term employee benefits	2,891,371	2,843,466
Post-employment benefits	317,479	305,039
Long-term benefits	73,354	34,469
Termination benefits	122,500	456,927
	3,404,704	3,639,901
Detailed remuneration disclosures are provided in the annual report.		
(c) Transactions with other related parties		
<i>(i) Employee expenses for close family members of key management personnel.</i>		
All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award and Council Enterprise Bargaining Agreement for the duties they perform.		
The council employs 370 staff of which only 4 are close family members of key management personnel. Total employee expenses applicable to these 4 employees are:-	303,756	284,668
Council have reviewed all other related party transactions and found that there were no materially relevant amounts to report.		
(d) 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 Whitsunday Regional Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:		
<ul style="list-style-type: none"> - Payment of rates - Dog registration - Borrowing books from a council library 		

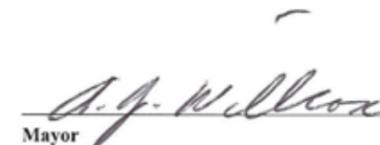
**FINANCIAL STATEMENTS
For the year ended 30 June 2021**
MANAGEMENT CERTIFICATE

For the year ended 30 June 2021

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



Mayor

Andrew Willcox

Date: 18/08/2021



Chief Executive Officer

Rodney Ferguson

Date: 17/08/2021



INDEPENDENT AUDITOR'S REPORT

To the councillors of Whitsunday Regional Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Whitsunday Regional Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2021, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Whitsunday Regional Council's annual report for the year ended 30 June 2021 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed 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 determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

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

Prescribed requirements scope

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



Sri Narasimhan
as delegate of the Auditor-General

20 August 2021
Queensland Audit Office
Brisbane

CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT
For the year ended 30 June 2021

Measures of Financial Sustainability

- (i) **Operating surplus ratio**
Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue)
- (ii) **Asset sustainability ratio**
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
- (iii) **Net financial liabilities ratio**
Total liabilities less current assets divided by total operating revenue (excluding capital items).

Council's performance at 30 June 2021 against key financial ratios:

Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
between 0% and 10%	greater than 90%	not greater than 60%
4.86%	97.78%	11.10%

Target

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2021.

Certificate of Accuracy
For the year ended 30 June 2021

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

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

Mayor

Andrew Willcox

Date: 18/08/2021

Chief Executive Officer

Rodney Ferguson

Date: 17/08/2021

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Whitsunday Regional Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Whitsunday Regional Council for the year ended 30 June 2021, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Whitsunday Regional Council for the year ended 30 June 2021 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

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

At the date of this auditor's report, the available other information in Whitsunday Regional Council's annual report for the year ended 30 June 2021 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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



- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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



Sri Narasimhan
as delegate of the Auditor-General

20 August 2021
Queensland Audit Office
Brisbane

LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT

Prepared as at 30 June 2021

Measures of Financial Sustainability

- (i) **Operating surplus ratio**
Operating surplus (Net result excluding all capital items) divided by total operating revenue (excludes capital revenue)
- (ii) **Asset sustainability ratio**
Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.
- (iii) **Net financial liabilities ratio**
Total liabilities less current assets divided by total operating revenue

Council's performance at 30 June 2021 against key financial ratios:

	Operating surplus ratio	Asset sustainability ratio	Net financial liabilities ratio
Target	between 0% and 10%	greater than 90%	not greater than 60%
Actuals at 30 June 2021	4.86%	97.78%	11.10%
Projected for the years ended:			
30 June 2022	0.4%	149.5%	26.2%
30 June 2023	0.6%	88.3%	24.2%
30 June 2024	0.2%	86.5%	20.5%
30 June 2025	0.1%	76.4%	16.5%
30 June 2026	0.4%	76.3%	11.4%
30 June 2027	0.7%	94.2%	7.4%
30 June 2028	0.9%	81.2%	1.3%
30 June 2029	1.2%	81.8%	(3.02)%
30 June 2030	1.5%	83.0%	(8.71)%

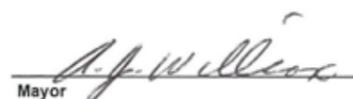
Financial Management Strategy

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

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2021

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

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


Mayor
Andrew Willcox
Date: 18/08/2021


Chief Executive Officer
Rodney Ferguson
Date: 17/08/2021



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PO Box 104 Proserpine QLD 4800

