

Notice of Meeting

Notice is hereby given that the **Ordinary Council Meeting** of the **Whitsunday Regional Council** will be held at the Council Chambers, 83-85 Main Street, Proserpine on **Wednesday 28 October 2026,** commencing at **9:00 AM** and the Agenda is attached.

Councillors: Ry Collins (Mayor), John Finlay (Deputy Mayor), Jan Clifford, Clay Bauman, John Collins, Michelle Wright and Gary Simpson

Warren Bunker

CHIEF EXECUTIVE OFFICER

Agenda of the **Ordinary Council Meeting** to be held at

Council Chambers, 83-85 Main Street, Proserpine on Wednesday 28 October 2026 commencing at **9:00 AM**

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

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1 APOLOGIES/LEAVE OF ABSENCE

This item on the agenda allows Council the opportunity to receive apologies/leave of absence from Councillors unable to attend the meeting.

2 CONDOLENCES

To acknowledge and observe a minute silence for the recently deceased throughout the Whitsunday Region.

3 CONFIRMATION OF MINUTES

3.1 - Confirmation of Minutes - 23 September 2026

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Governance Administration Officer

AUTHORISING OFFICER: Chief Executive Officer

PURPOSE

To confirm the Ordinary Council Meeting Minutes held on 23 September 2026.

OFFICER'S RECOMMENDATION

That Council confirms the Minutes of the Ordinary Meeting held on 23 September 2026.

BACKGROUND

In accordance with section 254F of the *Local Government Regulation 2012*, minutes were taken at Council's Ordinary Council Meeting held on 23 September 2026 under the supervision of the person presiding at the meeting. These unconfirmed minutes were reviewed and are available on Council's website for public inspection.

DISCUSSION/CURRENT ISSUE

Council's options are:

Confirm the Minutes of the Ordinary Council Meeting held on 23 September 2026.

If Council is satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 23 September 2026 and comply with legislative requirements outlined in this report, no further action is required other than to confirm the minutes as per the recommendation.

Confirm the Minutes of the Ordinary Council Meeting held on 23 September 2026 with amendments.

If Council is not satisfied that the unconfirmed minutes are an accurate representation of what occurred at the meeting held on 23 September 2026 and comply with legislative requirements outlined in this report, then they move a motion that they be confirmed but with a list of amendments to ensure they are correct and compliant.

FINANCIAL IMPLICATIONS

The price for a member of the public to purchase a copy of the minutes must not be more than the cost to the local government of having the copy printed and made available for purchase, and if the copy is supplied to the purchaser by post, the cost of the postage.

CONSULTATION/ENGAGEMENT

Chief Executive Officer
Manager Governance
Director Corporate Support Services

STATUTORY/COMPLIANCE MATTERS

In accordance with the Act, Council must record specified information in the minutes of a meeting regarding any declared conflicts of interest. At the Ordinary Council Meeting held on 23 September 2026, the following conflicts of interests were declared and recorded in the minutes:

Councillor/Officer	Conflict of Interest or Material Personal Interest	Report No.	Particulars of the interest
Mayor Ry Collins	Conflict of Interest	11.3	Mayor Ry Collins informed the meeting of a Conflict of Interest in item 11.3 20241069 - Development Application for Development Permit for Material Change of Use for a Retirement Facility (180 dwellings) at 65B Mt Nutt Road Queens Beach for QBLV Pty Ltd As TTE. The nature of the interest is that one of the applicants sits on the board of Tourism Whitsundays which Mayor Collins sits on as a Council appointed representative. Mayor advised he will remain in the meeting room while this matter is being discussed and voted on as he does not believe his interests in the matter will lead to a decision that is contrary to the public interest.

Local Government Regulation 2012

Section 254F of the *Local Government Regulation 2012* stipulates that the Chief Executive Officer must ensure that minutes of each meeting of a local government are taken under the supervision of the person presiding at the meeting.

Minutes of each meeting must include the names of councillors present at the meeting and if a division is called on a motion, the names of all persons voting on the motion and how they voted.

At each meeting, the minutes of the previous meeting must be confirmed. Section 254F(5) of the Regulations clarifies that a councillor present at a local government meeting may vote to confirm the minutes of the previous meeting even if:
(a) the councillor was not present at the previous meeting; or
(b) for a councillor—the councillor had a material personal interest or conflict of interest in a matter considered, discussed or voted on at the previous meeting.

RISK ASSESSMENT/DEADLINES

A copy of the minutes of each meeting must be available for inspection by the public, at a local government's public office and on its website, within 10 days after the end of the meeting. Once confirmed, the minutes must also be available for purchase at the local government's public office(s).

TABLED MATTERS

Unresolved Tabled Matters			
Date of Meeting	**Item Name & Resolution Number**	**Summary**	**Status**
26/08/2026	20260183 – Development Application for a Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement — 97 Ecker Road, PRESTON - 10SP293983 **OM2026/08/26.8**	That the item lie on the table pending a draft set of conditions for the existing sealed road section to be provided.	**COMPLETE** - Item was addressed at Ordinary Council Meeting – 23 September 2026
23/09/2026	20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks **OM2026/09/23.3**	That the item lie on the table pending a set of conditions of approval to be developed.	To be addressed at 28 October 2026 Ordinary Council Meeting
23/09/2026	Review of Councillor Representation Register **OM2026/09/23.12**	That the item lie on the table pending further workshopping and consultation with the Policy Advisory Group.	Councillor Representation Register report will lie on the table until 2027. Further workshopping to take place in January 2027.
23/09/2026	Conversion of Deed of Grant in Trust Land to Freehold Ownership **OM2026/09/23.22**	That the item lie on the table and be brought back to a future Ordinary Council Meeting.	To be addressed at future Ordinary Council Meeting – awaiting outcome of meeting

ATTACHMENTS

1. 23 September 2026 - Unconfirmed Ordinary Council Meeting Minutes [**3.1.1** - 24 pages]



UNCONFIRMED

Minutes of the **Ordinary Council Meeting** held on **Wednesday 23 September 2026** at **Council Chambers, 67 Herbert Street, Bowen**

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

UNCONFIRMED

Councillors Present:

Mayor Ry Collins (Chair), Cr John Finlay (Deputy Mayor), Cr Jan Clifford - via teleconference, Cr Clay Bauman, Cr John Collins, Cr Gary Simpson, and Cr Michelle Wright

Council Officers Present:

Warren Bunker (Chief Executive Officer); Amanda Pugh (Director Liveability and Development Services); Patty Johnson (Director Corporate Support Services); Gary Murphy (Director Infrastructure Services); Amy Humphires-Behan (Acting Director Commercial Businesses); Greg Martin (Communications and Marketing Manager); Janelle Skipworth (Manager Governance), and Tailah Jensen (Governance Administration Officer/Minute Taker)

Other Officers Present (Partial Attendance):

Matthew Twomey (Manager Development Assessment); Emily Hart (Community Development Officer); Brenda Harris (Councillor Support Officer); Tamara Dansie (Manager Sports, Recreation and Community Development); Joshua Gibson (Manager Innovation and Technology)

Meeting Details:

The meeting commenced at 9:00am
The meeting adjourned for morning tea at 10:32am
The meeting reconvened from morning tea at 10:52am
The meeting adjourned for lunch at 1:13pm
The meeting reconvened from lunch at 1:33pm
The meeting concluded at 2:57pm

Young Achievers awards were presented by the Mayor prior to the official business of the meeting commencing.

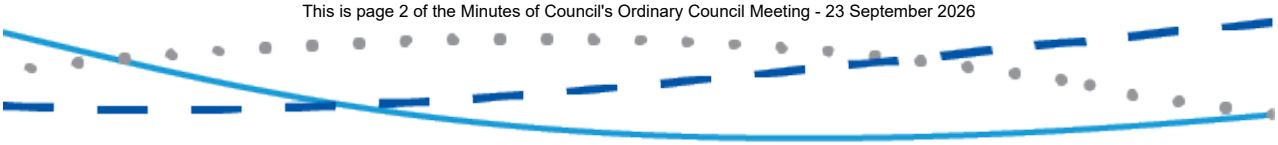


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UNCONFIRMED

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UNCONFIRMED

1 APOLOGIES/LEAVE OF ABSENCE

Nil.

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2 CONDOLENCES

Cr Clifford acknowledged the recent passing of her brother, Philip John Bellis.

Council acknowledged and observed a minute silence for the recently deceased throughout the Whitsunday Region.

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3 CONFIRMATION OF MINUTES

3.1 - Confirmation of Minutes

RESOLUTION OM2026/09/23.1

Moved By: **CR CLAY BAUMAN**

Seconded By: **CR GARY SIMPSON**

That Council confirms the Minutes of the Ordinary Meeting held on 26 August 2026.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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4 BUSINESS ARISING

4.1 - Lift Tabled Matter - 20260183 – Development Application for a Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement — 97 Ecker Road, PRESTON - 10SP293983

RESOLUTION OM2026/09/23.2

Moved By: **CR JOHN FINLAY (DEPUTY MAYOR)**

Seconded By: **CR JAN CLIFFORD**

That the item titled "20260183 - Development Application for a Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement — 97 Ecker Road, PRESTON - 10SP293983", which was ordered to lie on the table at the 26 August 2026 Ordinary Meeting of Council, be now taken from the table and considered.
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MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

4.2 - 20260183 – Development Application for a Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement — 97 Ecker Road, PRESTON - 10SP293983

TABLED MATTER MOTION

Moved By: **CR JOHN COLLINS**

Seconded By: **CR MICHELLE WRIGHT**

That Council approves the Development Application for Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement at 97 Ecker Road Preston described as Lot 10 on SP293983 subject to relevant and reasonable conditions outlined in Attachment 11.3.4 (now 4.2.4).

AMENDMENT MOTION

Moved by: **CR MICHELLE WRIGHT**

Seconded by: **CR JOHN COLLINS**

That Council approves the Development Application for Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement at 97 Ecker Road Preston described as Lot 10 on SP293983 subject to relevant and reasonable conditions outlined in Attachment 11.3.4 (now 4.2.4), subject to condition 6.3 being amended as follows:

- **Ecker Road must be upgraded to meet the road hierarchy of a Rural Access road as shown in Table D1.3 of Council's Development Manual. The design criteria must as a minimum be as follows:**

  <u>Rural Access</u>
  Pavement Width - 6 meters
  Formation - 8 meters
  Edge Treatment - Nil
  Surface - Two Coat Seal

- **Ecker Road must be upgraded from the TP (Tangent Point) of the Shute Harbour Road and Ecker Road intersection for approximately 1040 meters to the Eastern property boundary of Lot 10 on SP293983.**
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UNCONFIRMED

MEETING DETAILS
The amendment was Lost 3 / 4.

LOST

PROCEDURAL NOTE: The original motion was then dealt with and voted on.

Moved By: **CR JOHN COLLINS**
Seconded By: **CR MICHELLE WRIGHT**

That Council approves the Development Application for Development Permit for Reconfiguring of a Lot – One (1) Lot into Five (5) Lots and Access Easement at 97 Ecker Road Preston described as Lot 10 on SP293983 subject to relevant and reasonable conditions outlined in Attachment 11.3.4 (now 4.2.4).

MEETING DETAILS
The motion was Lost 3 / 4.

LOST

REASONS FOR DECISION:

In accordance with section 254H(2) of the *Local Government Act 2009*, Council records the following reasons for making a decision that differs from the recommendation presented:

- Development is not compatible with the prevailing character and density of surrounding development
- Safety for road users and surrounding network
- Numerous submissions against
- Community concern

DIVISION:

Cr Michelle Wright requested for a Division.
For the motion: Cr John Finlay, Cr John Collins, Cr Michelle Wright
Against the motion: Mayor Collins, Cr Clay Bauman, Cr Gary Simpson, Cr Jan Clifford

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4.3 - Public Question Response - Miss Jeudi Croker

There was one public question submitted for the Ordinary Council Meeting held on 26 August 2026 by Miss Jeudi Croker. The question was taken on notice, and the response has been provided as outlined in attachment 4.3.1 of the report.

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UNCONFIRMED

5 MAYORAL MINUTE

Nil.

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6 NOTICES OF MOTION

Nil.

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7 DEPUTATIONS

Nil.

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8 PETITIONS / QUESTIONS ON NOTICE

Nil.

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9 QUESTIONS FROM THE PUBLIC GALLERY

Name: Jeudi Croker *(read out on behalf of Miss Croker by the Chief Executive Officer)*

Question 1: What action, if any, can Whitsunday Regional Council take to ensure that any water, hydrogeology and ecological studies 'claimed' by Ballymore Resources to have been undertaken for the Dittmer Project (MLA100351) are identified and made available as part of the public record?

Question 2: Can Whitsunday Regional Council undertake, or facilitate the undertaking of, independent ground water and sediment sampling in the upper (above historic weir) Kelsey Creek headwaters area to establish and publicly record an unaltered baseline of water conditions before any potential mining-related activities may alter those conditions?

The Chief Executive Officer advised that a response will be provided to the customer in due course and included in the next available Ordinary Council Meeting Agenda.

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10 COMMITTEES REPORTS

Nil.

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11 OFFICERS REPORTS

11.1 - 20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks

RESOLUTION

Moved By: **CR CLAY BAUMAN**

Seconded By: **CR GARY SIMPSON**

That Council approve the application for Development Application for Development Permit for Material Change of Use for Three (3) Multiple Dwelling Units, made by S Franks & J Franks, on L: 51 RP: 726989 T: N962/157 and located at 8 Wambiri Street, Cannonvale.

REASONS FOR DECISION:

In accordance with section 254H(2) of the *Local Government Act 2009*, Council records the following reasons for making a decision that differs from the recommendation presented:

- The development is an established use that has operated without demonstrated adverse impacts on safety and surrounding properties.
- No submissions were received during public notification.
- The proposal maintains the existing built form and residential character of the area.
- The proposal is otherwise consistent with the relevant outcomes of the Planning Scheme.

PROCEDURAL MOTION - MATTER LIE ON THE TABLE OM2026/09/23.3

Moved by: **CR CLAY BAUMAN**

That the item lie on the table pending a set of conditions of approval to be developed.

MEETING DETAILS
The procedural motion was Carried 6 / 1.

CARRIED

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UNCONFIRMED
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UNCONFIRMED

11.2 - 20251268 - Development Application for Development Permit for Material Change of Use for Multiple Dwelling Three (3) Units - 37 Tanika Road Cannonvale - L: 59 SP: 319271

RESOLUTION OM2026/09/23.4

Moved By: **CR CLAY BAUMAN**

Seconded By: **CR GARY SIMPSON**

That Council approve the Development Application for the Development Permit for a Material Change of Use for Multiple Dwelling Three (3) Units at 37 Tanika Road Cannonvale subject to conditions outlined in Attachment 11.2.4.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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Mayor Ry Collins informed the meeting of a Conflict of Interest in item 11.3 20241069 - Development Application for Development Permit for Material Change of Use for a Retirement Facility (180 dwellings) at 65B Mt Nutt Road Queens Beach for QBLV Pty Ltd As TTE. The nature of the interest is that one of the applicants sits on the board of Tourism Whitsundays which Mayor Collins sits on as a Council appointed representative.

Mayor advised he will remain in the meeting room while this matter is being discussed and voted on as he does not believe his interests in the matter will lead to a decision that is contrary to the public interest.

11.3 - 20241069 - Development Application for Development Permit for Material Change of Use for a Retirement Facility (180 dwellings) at 65B Mt Nutt Road Queens Beach for QBLV Pty Ltd As TTE

RESOLUTION

Moved By: **CR JOHN COLLINS**

Seconded By: **CR GARY SIMPSON**

That Council approve the Development Application for Development Permit for Material Change of Use for a Retirement Facility (180 Dwellings), made by QBLV Pty Ltd As TTE, on L: 2 SP: 319666 and located at 65B Mt Nutt Road Queens Beach, subject to the conditions outlined in Attachment 11.3.4.

AMENDMENT MOTION

Moved by: **CR JOHN FINLAY**

Seconded by: **CR JAN CLIFFORD**
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That Council approve the Development Application for Development Permit for Material Change of Use for a Retirement Facility (180 Dwellings), made by QBLV Pty Ltd As TTE, on L: 2 SP: 319666 and located at 65B Mt Nutt Road Queens Beach, subject to the conditions outlined in Attachment 11.3.4, subject to an additional condition in 10.27 be included regarding the swale drain along Mt Nutt Rd houses include a concrete basin.

MEETING DETAILS:

The amendment was lost 2/6.

LOST

PROCEDURAL NOTE: The original motion was then dealt with and voted on.

RESOLUTION OM2026/09/23.5

Moved By: **CR JOHN COLLINS**

Seconded By: **CR GARY SIMPSON**

That Council approve the Development Application for Development Permit for Material Change of Use for a Retirement Facility (180 Dwellings), made by QBLV Pty Ltd As TTE, on L: 2 SP: 319666 and located at 65B Mt Nutt Road Queens Beach, subject to the conditions outlined in Attachment 11.3.4.

MEETING DETAILS:

The motion was Carried 7 / 0.

Mayor Collins voted in favour of the motion.

CARRIED

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The meeting adjourned for the purpose of morning tea 10:32am.

The meeting reconvened from morning tea at 10:52am.

UNCONFIRMED
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11.4 - 20251199 - Development Application for Development Permit for Material Change of Use for Undefined Use (Meteorological Mast) - 550 Gordon Glen Road Bowen - L: 103 SP: 299223 T: & EMT E

RESOLUTION OM2026/09/23.6

Moved By: **MAYOR RY COLLINS**

Seconded By: **CR JAN CLIFFORD**

That Council refuse the Development Application for Development Permit for Material Change of Use for Undefined Use (Meteorological Mast) - 550 Gordon Glen Road Bowen - L: 103 SP: 299223 T: & EMT E for the following reasons:

- **The development does not protect or enhance the core landscape values in section 3.2.3.2 in the Strategic Intent of the Whitsunday Regional Council Planning Scheme 2017 (v.4.7).**
- **The development does not integrate or complement the rural character in overall outcome (3)(i) of the Rural zone code of the Whitsunday Regional Council Planning Scheme 2017 (v4.7).**

REASONS FOR DECISION

In accordance with section 254H(2) of the *Local Government Act 2009*, Council records the following reasons for making a decision that differs from the recommendation presented:

- The proposed 160-metre structure does not adequately protect the rural landscape character, visual amenity and amenity of the surrounding locality, having regard to its scale, height, visibility, community impacts identified through submissions and the relevant outcomes of the Strategic Framework and Rural Zone Code.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED
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UNCONFIRMED

11.5 - 20260573 - Development Application for Development Permit for Material Change of Use - Warehouse (Self-Storage Facility) at 14 Plemenuk Road Mount Marlow for L & K Bates

RESOLUTION OM2026/09/23.7

Moved By: **CR JOHN COLLINS**

Seconded By: **CR MICHELLE WRIGHT**

That Council approve the Development Application for Development Permit for Material Change of Use for a Warehouse (Self-Storage Facility), made by L & K Bates, on L: 4 RP: 723755 and located at 14 Plemenuk Road Mount Marlow, subject to the conditions outlined in Attachment 11.5.4.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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11.6 - 20241130 - Request for Negotiated Decision Notice for Other Change Approval for Development Permit for Reconfiguring a Lot - Boundary Realignment - Two (2) Lots into Two (2) Lots and Reconfiguration of One (1) Lot into Two (2) Lots - 23 Allan Road

RESOLUTION OM2026/09/23.8

Moved By: **CR CLAY BAUMAN**

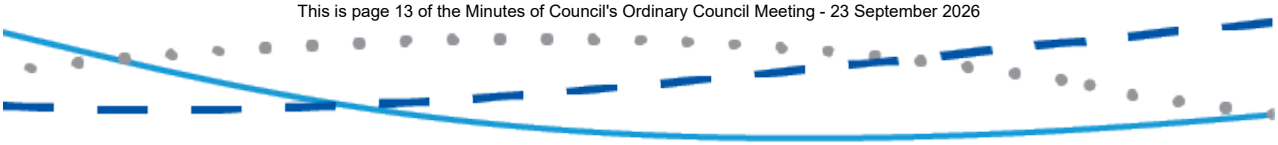
Seconded By: **CR JOHN COLLINS**

That Council refuse the request for Negotiated Decision Notice for Other Change Approval to Development Permit for Reconfiguring a Lot - Boundary Realignment – Two (2) Lots into Two (2) Lots and Reconfiguration of One (1) Lot into Two (2) Lots 23 Allan Road Conway Beach, described as Lots 6 and 8 on RP746282.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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11.7 - 20181617 - Request for Extension of Currency Period - Development Permit for Operational Works - Tidal Works (Breakwater); and Development Permit for Material Change of Use - ERA 16.2 (b) and 16.3 (b) - Shute Harbour Marina Development Pty Ltd

RESOLUTION OM2026/09/23.9

Moved By: **CR GARY SIMPSON**

Seconded By: **CR JOHN FINLAY (DEPUTY MAYOR)**

That Council approve the Request to Extend the Currency Period for the Development Permit for Operational Works – Tidal Works for Construction of Breakwater, Dewatering and Reclaiming Land Above and Below High Tide Mark, Including the Removal of Marine Plants and Vegetation and Works including Civil Works for the Servicing of the Future Development Area including Road Access; and the Development Permit for Material Change of Use – Environmentally Relevant Activity (ERA) 16.2(b) and 16.3(b) - Extraction and Screening Activities, until 16 August 2027.

MEETING DETAILS
The motion was Carried 5 / 2.

CARRIED

DIVISION:

Cr Clay Bauman requested for a Division.
For the motion: Mayor Collins, Cr Michelle Wright, Cr Gary Simpson, Cr John Finlay, Cr John Collins
Against the motion: Cr Jan Clifford, Cr Clay Bauman

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UNCONFIRMED
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UNCONFIRMED

11.8 - Donations, Sponsorships and Grants Approved - August 2026

RESOLUTION OM2026/09/23.10

Moved By: **CR MICHELLE WRIGHT**

Seconded By: **CR CLAY BAUMAN**

That Council notes the financial assistance approved, under delegated authority, during the month of August 2026 in accordance with the Community Support Policy.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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11.9 - Code of Conduct

RESOLUTION OM2026/09/23.11

Moved By: **MAYOR RY COLLINS**

Seconded By: **CR JOHN FINLAY (DEPUTY MAYOR)**

That Council endorses the revised Whitsunday Regional Council Code of Conduct as presented at Attachment 11.9.1, to be approved by the Chief Executive Officer as Council's Responsible Authority in accordance with section 17(1) of the *Public Sector Ethics Act 1994*, and replacing the Code of Conduct 2022.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

11.10 - Review of Councillor Representation Register

RESOLUTION

Moved By: **CR JAN CLIFFORD**

Seconded By: **CR GARY SIMPSON**

That Council review and appoint Councillor representatives to the identified External Committees for the remainder of the 2024–2028 term (Attachment 11.10.1), where representation aligns with Council's strategic interests, objectives and responsibilities.

PROCEDURAL MOTION - MATTER LIE ON THE TABLE OM2026/09/23.12

Moved by: CR JOHN FINLAY (DEPUTY MAYOR)

That the item lie on the table pending further workshopping and consultation with the Policy Advisory Group.

MEETING DETAILS:

The procedural motion was Carried 7 / 0

CARRIED

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UNCONFIRMED

11.11 - Delegations Policy and Annual Register Review

RESOLUTION OM2026/09/23.13

Moved By: **MAYOR RY COLLINS**

Seconded By: **CR JAN CLIFFORD**

That Council:

1. **Adopts the Delegations Policy, as presented in Attachment 11.11.1, and requires the Policy to be reviewed annually in conjunction with the review of Council's Delegations Register.**
2. **Delegates to the Chief Executive Officer, in accordance with section 257 of the *Local Government Act 2009,* the powers contained in the Delegations Register presented at Attachment 11.11.2, subject to the conditions and limitations contained in Schedule 2 - Conditions and Limitations to the Exercising of Delegated Powers, Duties and Functions, presented at Attachment 11.11.3.**
3. **Rescinds the Financial Delegations Policy adopted by Council 13 August 2019 on the commencement of the Delegations Policy.**
4. **Notes that the Chief Executive Officer will undertake any consequential amendments to the CEO to Employees/Contractors Delegations Register in accordance with section 259 of the *Local Government Act 2009*.**
5. **Direct the Chief Executive Officer to develop a Council Reserved Matters Schedule identifying significant strategic, financial, commercial, property, legal and Governance matters to remain subject to Council decision, notwithstanding any power capable of lawful delegation and present the proposed schedule to Council for consideration no later than the November 2026 Ordinary Meeting.**
6. **Includes an item 14, Schedule 2 as an attachment to the Policy.**

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

11.12 - Ex-gratia Payments Policy

RESOLUTION OM2026/09/23.14

Moved By: **CR JOHN COLLINS**

Seconded By: **CR GARY SIMPSON**

That Council adopts the Ex-Gratia Payments Policy as presented at Attachment 11.12.1.

MEETING DETAILS
The motion was Carried 6 / 1.

CARRIED

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11.13 - Unreasonable Customer and Complainant Conduct Policy

RESOLUTION OM2026/09/23.15

Moved By: **MAYOR RY COLLINS**

Seconded By: **CR JOHN COLLINS**

That Council adopt the Unreasonable Customer and Complainant Policy as presented at Attachment 11.13.1.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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11.14 - Artificial Intelligence Policy

RESOLUTION OM2026/09/23.16

Moved By: **MAYOR RY COLLINS**

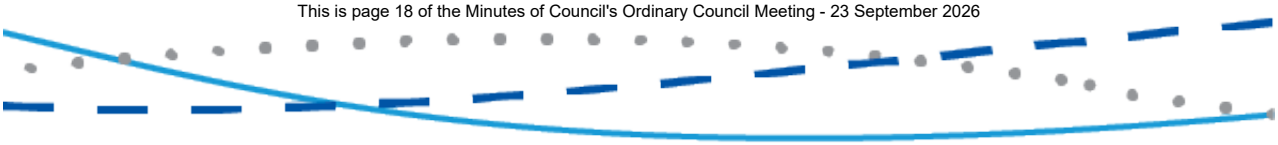
Seconded By: **CR CLAY BAUMAN**

That Council adopts the Artificial Intelligence Policy as presented at Attachment 11.14.1.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

11.15 - Infrastructure Services Activity Report April to June 2026

RESOLUTION OM2026/09/23.17

Moved By: **CR MICHELLE WRIGHT**

Seconded By: **CR JOHN COLLINS**

That Council receive the Infrastructure Services Activity Report (Attachment 11.15.1) for Quarter four for the 2025/26 financial year.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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11.16 - Commercial Businesses Activity Report - April to June 2026

RESOLUTION OM2026/09/23.18

Moved By: **CR JOHN FINLAY (DEPUTY MAYOR)**

Seconded By: **CR MICHELLE WRIGHT**

That Council endorse the Commercial Businesses Activity Report from April to June 2026 as per Attachment 11.16.1.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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11.17 - Monthly Finance Report

RESOLUTION OM2026/09/23.19

Moved By: **CR JOHN FINLAY (DEPUTY MAYOR)**

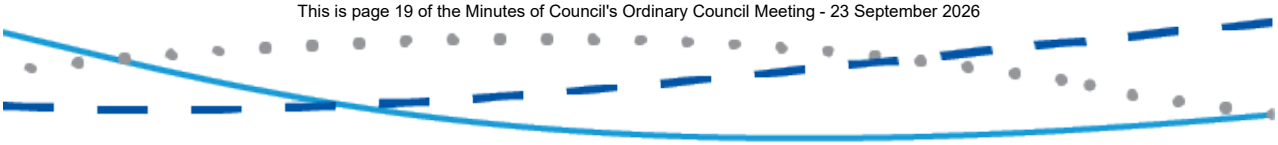
Seconded By: **CR JAN CLIFFORD**

That Council receive the Unaudited Monthly Financial Report, including the monthly unaudited Financial Statements for year-to-date August 2026.

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

12 CONFIDENTIAL MATTERS

PROCEDURAL MOTION - CLOSURE OF MEETING (CONFIDENTIAL SESSION) OM2026/09/23.20

Moved by: **CR JAN CLIFFORD**

Seconded by: **CR CLAY BAUMAN**

That Council close the meeting to the public at 1:12pm in accordance with section 254J of the Local Government Regulation 2012 to discuss the following matters in closed session:

Pursuant to section 254J(3)(g), negotiations relating to commercial matters involving the local government for which a public discussion would be likely to prejudice the interests of the local government, namely:

- **12.1 - Conversion of Deed of Grant in Trust Land to Freehold Ownership**
- **12.2 - Reciprocal Easement Arrangement, Cannonvale**
- **12.3 - Lease Expansion, Shute Harbour**
- **12.4 - Bowen Catalina Project Support**
- **12.6 - Whitsunday Transport Network Plan**
- **12.7 – Sole Supplier - Quarry Crusher Procurement**

Pursuant to section 254J(3)(h), negotiations relating to the taking of land by the local government under the Acquisition of Land Act 1967, namely:

- **12.5 - Demolition of the Asset ID 89043 - Collinsville**

MEETING DETAILS:
The procedural motion was Carried 7 / 0

CARRIED

During the closed session, the meeting adjourned for the purpose of lunch at 1:13pm.

During the closed session, the meeting reconvened from lunch at 1:33pm.

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UNCONFIRMED

PROCEDURAL MOTION - REOPEN MEETING OM2026/09/23.21

Moved by: **CR CLAY BAUMAN**

Seconded by: **CR JAN CLIFFORD**

That Council reopen the meeting to the general public at 2:52pm.

MEETING DETAILS:
The motion was Carried 7 / 0

CARRIED

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12.1 - Conversion of Deed of Grant in Trust Land to Freehold Ownership

PROCEDURAL MOTION - MATTER LIE ON THE TABLE OM2026/09/23.22

Moved By: **MAYOR RY COLLINS**

That the item lie on the table and be brought back to a future Ordinary Council Meeting.

MEETING DETAILS
The procedural motion was Carried 6 / 1.

CARRIED

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12.2 - Reciprocal Easement Arrangement, Cannonvale

RESOLUTION OM2026/09/23.23

Moved By: **CR CLAY BAUMAN**

Seconded By: **CR JAN CLIFFORD**

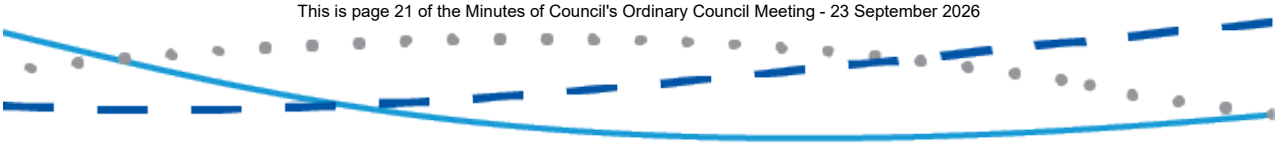
That Council:

1. **Approves the establishment of reciprocal easements between Council and the adjoining land owner over part of each lot identified in Attachment 12.2.1 - Property Details; and**
2. **Delegates authority to the Chief Executive officer to negotiate, finalise and execute all documentation to give effect to the reciprocal easement arrangement.**

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

12.3 - Lease Expansion, Shute Harbour

RESOLUTION OM2026/09/23.24

Moved By: **CR JAN CLIFFORD**

Seconded By: **CR MICHELLE WRIGHT**

That Council:

1. **Approves the application to the Queensland Government to expand the footprint of Council's existing Lease set out in Attachment 12.3.1 - Lease Details;**
2. **Delegates authority to the Chief Executive Officer to progress and finalise the application; and**
3. **Requests the Chief Executive Officer to ensure appropriate valuation, legal, financial and strategic due diligence is completed prior to finalising the lease, and to provide Councillors with a confidential update prior to finalising.**

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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12.4 - Bowen Catalina Project Support

RESOLUTION OM2026/09/23.25

Moved By: **CR JOHN FINLAY (DEPUTY MAYOR)**

Seconded By: **CR MICHELLE WRIGHT**

That Council:

1. **Approves funding of $77,880 excluding GST to the Bowen Catalina Museum Inc. to undertake the proposed design review, quantity surveying and cost-planning works for the Hannan Mason Catalina Experience.**
2. **Delegates authority to the Chief Executive Officer to commence negotiation on the Memorandum of Understanding and bring back to Council for consideration.**
3. **Requests that the final Memorandum of Understanding, including the scope and estimated value of Council's proposed contributions, be presented to Council at a confidential briefing prior to execution.**

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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UNCONFIRMED

12.5 - Demolition of the Asset ID 89043 - Collinsville

RESOLUTION OM2026/09/23.26

Moved By: **CR JAN CLIFFORD**

Seconded By: **CR GARY SIMPSON**

That Council:

1. **Approves the demolition and disposal of Asset ID 89043 (unused shed Collinsville) to facilitate delivery of the Collinsville Community Hub project; and**

2. **Authorises the Chief Executive Officer to undertake all procurement, contractual, statutory and administrative actions necessary to complete the demolition, disposal, service disconnection and site remediation works.**

MEETING DETAILS
The motion was Carried 7 / 0.

CARRIED

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12.6 - Whitsunday Transport Network Plan

RESOLUTION OM2026/09/23.27

Moved By: **MAYOR RY COLLINS**

Seconded By: **CR GARY SIMPSON**

That Council:

1. **Adopt Attachment 12.6.2 Whitsunday Transport Network Plan Summary Report (PSA Consulting, 20 August 2026).**

2. **Endorse the Whitsunday Transport Network – Network Plan Technical Report as contained within the confidential report, as the strategic basis for the planning, prioritisation and delivery of long-term transport infrastructure across the Whitsunday Regional Council area.**

MEETING DETAILS
The motion was Carried 6 / 1.

CARRIED

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UNCONFIRMED

12.7 - Sole Supplier - Quarry Crusher Procurement

RESOLUTION OM2026/09/23.28

Moved By: **CR JOHN FINLAY (DEPUTY MAYOR)**

Seconded By: **CR JAN CLIFFORD**

That Council:

a) **Resolves, in accordance with section 235(a) of the *Local Government Regulation 2012*, that it is satisfied Warren Heavy Industries Pty Ltd is the only supplier reasonably available to meet Council's immediate operational requirements for quarry crushing services and approves the company as a Sole Supplier for the provision of quarry crushing services; and**

b) **Notes that Council officers are developing a formal procurement and tender process for future quarry crushing services to ensure an open, transparent and competitive procurement approach for future engagements.**

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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13 MATTERS OF IMPORTANCE

Nil.

The Meeting closed at 2:57pm

Confirmed as a true and correct recording this 28 October 2026.

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Ry Collins
MAYOR
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4 BUSINESS ARISING

4.1 - Lift Tabled Matter - 20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Governance Administration Officer

AUTHORISING OFFICER: Director Corporate Support Services

PURPOSE

To enable Council to resume consideration of the matter titled 20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks, which was previously ordered to lie on the table pending the provision of a draft set of conditions. This report outlines the procedural pathway for Council to continue deliberations.

OFFICER'S RECOMMENDATION

That the item titled "20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks", which was ordered to lie on the table at the 23 September 2026 Ordinary Meeting of Council, be now taken from the table and further considered.

BACKGROUND

At the 23 September 2026 Ordinary Council Meeting, the matter relating to 20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks was laid on the table. The motion had been moved with a change and seconded prior to being tabled.

See below table outlined at the point in which debate was paused:

Issue	Record for this matter
Original Mover:	CR CLAY BAUMAN
Original Seconder:	CR GARY SIMPSON
Live Motion:	That Council approve the application for Development Application for Development Permit for Material Change of Use for Three (3) Multiple Dwelling Units, made by S Franks & J Franks, on L: 51 RP: 726989 T: N962/157 and located at 8 Wambiri Street, Cannonvale.
Amendment status:	No amendment to the motion was proposed.
Debate completed before the matter was laid on the table:	Cr Bauman – Spoke for the motion Cr Clifford – Spoke against the motion

Issue	Record for this matter
	Cr Finlay – Spoke against the motion
Reason for tabling:	To enable a set of conditions of approval to be developed.
Reason for Decision:	In accordance with section 254H(2) of the *Local Government Act 2009*, Council records the following reasons for making a decision that differs from the recommendation presented: - The development is an established use that has operated without demonstrated adverse impacts on safety and surrounding properties. - No submissions were received during public notification. - The proposal maintains the existing built form and residential character of the area. - The proposal is otherwise consistent with the relevant outcomes of the Planning Scheme.

PROCEDURAL BASIS

When a matter is laid on the table, a Procedural Motion must be moved for the matter to be taken from the table before it can be further considered by Council.

It is important to note that the motion was 'live' at the time it was laid on the table (ie a motion was moved and seconded), therefore debate must resume on the original motion that was moved.

No other motion can be considered other than an amendment motion, until the original motion has been decided.

If a Councillor wishes to move an amendment to the original motion, the amendment must be moved, seconded, debated and voted on. If carried, it then becomes the substantive motion, debate resumes and the motion is voted on. The Mover of a motion or amendment has the right of reply, at which point debate ends.

Procedural Workflow

1. Move and carry a procedural motion to take the matter from the table.
2. Resume debate on the original motion moved and seconded.
3. Do not consider any other motion, except an amendment, until the original motion is decided.
4. If an amendment is proposed, it must be moved, seconded, debated and voted on.
5. If the amendment is carried, it becomes the substantive motion and debate resumes on that motion.
6. Allow the mover's right of reply; debate ends when that right is exercised.

7. Vote on the substantive motion.

Speaking Constraint

Section 19.4 of Standing Orders informs that each Councillor may speak no more than once to the same motion or amendment, except when exercising a right of reply.

ATTACHMENTS

Nil

4.2 - 20250640 - Development Application for Development Permit for Material Change of Use - Three (3) Multiple Dwelling Units - 8 Wambiri Street, Cannonvale - 51RP726989 - J & S Franks

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Governance Administration Officer

AUTHORISING OFFICER: Director Liveability and Development Services

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PURPOSE

To present the assessment of the development application for Multiple dwelling units at 8 Wambiri Street, Cannonvale and seek Council's determination.

EXECUTIVE SUMMARY

The application seeks a Development Permit for Multiple dwelling units at 8 Wambiri Street, Cannonvale. The proposal is impact assessable as the development is located within the Low Density Residential Zone.

The existing building was historically approved for a Dual Occupancy comprising two dwelling units at first-floor level. A third, one-bedroom dwelling unit has subsequently been established at ground-floor level without the necessary development approval. The application seeks to regularise the use of the premises as a Multiple dwelling comprising the two existing two-bedroom units and the ground-floor one-bedroom unit. No physical changes to the building are proposed.

The development provides private open space for each dwelling, together with communal open space at the rear of the premises.

The proposal requires four onsite car parking spaces. The applicant submitted a car parking Layout Plan identifying four parking spaces. Council's Engineering Department reviewed the proposed arrangement and determined that it does not satisfactorily demonstrate compliance with the Transport and Parking Code. In particular, the parking layout requires vehicle manoeuvres that do not provide for vehicles to conveniently enter and leave the site in a forward direction. In addition, parking space No. 3 is not wholly contained within the site boundary, resulting in the development providing only three compliant on-site parking spaces rather than the four spaces required. The applicant's planning report itself acknowledges that the fourth space extends into the road reserve.

The applicant was advised of these constraints and given the opportunity to provide further engineering information or an alternative design demonstrating an acceptable parking and manoeuvring arrangement. The applicant elected to proceed without providing further technical information. Accordingly, Council is not satisfied that the proposed access, on-site circulation and parking arrangement is safe, convenient and legible or that sufficient on-site parking is provided.

The proposal therefore does not satisfy the relevant Acceptable Outcomes or Performance Outcomes of the Transport and Parking Code. As these matters cannot be appropriately resolved through conditions of approval, the application is recommended for refusal.

If the development application is refused, the ground-floor unit will remain without the necessary planning approval to be used as a separate dwelling unit. Consequently, the unit cannot obtain the necessary building approval to support its occupation as a dwelling and cannot lawfully continue to be occupied as a separate residential unit.

The application was publicly notified in accordance with the statutory requirements. Council received no submissions.

OFFICER'S RECOMMENDATION

That Council refuse the application for Development Application for Development Permit for Material Change of Use for Three (3) Multiple Dwelling Units, made by S Franks & J Franks, on L: 51 RP: 726989 T: N962/157 and located at 8 Wambiri Street, Cannonvale, for the following reasons:

1. The proposed development conflicts with Performance Outcome 1 of the Transport and Parking Code. The applicant has not demonstrated that the premises can provide sufficient space for vehicles to conveniently manoeuvre on-site and enter and leave the premises in a forward direction.

2. The proposed development conflicts with Performance Outcome 4 of the Transport and Parking Code. The applicant has not provided the minimum on-site parking spaces given parking space No.3 is not wholly contained within the property boundary.

BACKGROUND

The premises was approved for Dual Occupancy in the form of a Building Permit in 1980. The application was not lodged following any compliance action from Council.

The application has been submitted following compliance investigations by Council in 2025.

DISCUSSION/CURRENT ISSUE

The key planning issue is the non-compliant car parking and manoeuvring arrangement. The proposal seeks to convert the existing Dual occupancy into a Multiple dwelling through the establishment of an additional one-bedroom dwelling unit at ground-floor level.

The applicant has submitted a Parking Layout Plan identifying four car parking spaces. Council officers have reviewed the proposed arrangement and determined that it does not satisfy the relevant requirements of the Transport and Parking Code.

Firstly, the proposed layout requires vehicle manoeuvres that do not provide for vehicles to enter and leave the site in a forward direction, contrary to Acceptable Outcome AO1.1(b). AO1.1 requires access, internal circulation, manoeuvring and parking areas to accommodate the vehicles generated by the development and provide for vehicles to enter and leave the premises in a forward motion.

Secondly, while the Parking Layout Plan identifies four car parking spaces, parking space No. 3 is not wholly contained within the subject site. Consequently, the development does not provide the minimum four on-site parking spaces required under AO3.1 of the Transport and Parking Code.

The applicant was advised of these constraints and encouraged to engage a suitably qualified Registered Professional Engineer of Queensland (RPEQ) to investigate whether an alternative engineering solution could achieve an acceptable parking and manoeuvring arrangement. The applicant elected to proceed with the application without providing further technical information or a revised design.

In the absence of additional engineering information, no alternative solution has been demonstrated against Performance Outcome PO1. Council is therefore not satisfied that the

layout and design of the vehicle access, on-site circulation and parking areas are safe, convenient and legible for all users.

FINANCIAL IMPLICATIONS

The application fee has been paid in full.
The development attracts infrastructure charges of $27,163.80

CONSULTATION/ENGAGEMENT

Manager Development Assessment
Development Engineer
Civil Engineer
Principal Engineer Transport Asset Planner

STATUTORY/COMPLIANCE MATTERS

Planning Act 2016
Whitsunday Regional Council Planning Scheme 2017

RISK ASSESSMENT/DEADLINES

The decision may be appealed in the Planning & Environment Court of Queensland.

STRATEGIC IMPACTS

Corporate Plan 2022-2026 Development Services objective 4.
Support the future planning and sustainability of regional key industries.

ATTACHMENTS

Nil

4.3 - Public Question Response - Jeudi Croker - 23 September 2026

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Governance Administration Officer

AUTHORISING OFFICER: Chief Executive Officer

There was one public question submitted for the Ordinary Council Meeting held on 23 September 2026 by Miss Jeudi Croker.

The question was read out by the Chief Executive Officer on behalf of Miss Croker who was unable to attend the meeting. The question was taken on notice, and the response has been provided as set out in attachment 4.3.1.

ATTACHMENTS

1. 23 September 2026 - Jeudi Croker - Public Question Response [**4.3.1** - 1 page]

Docusign Envelope ID: 041A209F-2A7D-8866-80B8-5A79E7D7B2B2

Correspondence:
Chief Executive Officer,
Whitsunday Regional Council,
PO Box 104, Proserpine QLD 4800
P: 1300 WRC QLD (1300 972 753)
F: (07) 4945 0222
E: info@whitsundayrc.qld.gov.au
www.whitsundayrc.qld.gov.au
ABN 63 291 580 128

1 October 2026

Jeudi Croker
[redacted]

Dear Miss Croker,

RE: PUBLIC QUESTION REQUEST: 23 September 2026

In response to the question that you raised on the 23 September 2026, the following response has been provided.

Question 1: What action, if any, can Whitsunday Regional Council take to ensure that any water, hydrogeology and ecological studies 'claimed' by Ballymore Resources to have been undertaken for the Dittmer Project (MLA100351) are identified and made available as part of the public record?

Response: Council has no jurisdiction nor legislative authority to ensure that any water, hydrogeology and ecological studies are placed on the public record or made publicly available to the community.

Question 2: Can Whitsunday Regional Council undertake, or facilitate the undertaking of, independent ground water and sediment sampling in the upper (above historic weir) Kelsey Creek headwaters area to establish and publicly record an unaltered baseline of water conditions before any potential mining-related activities may alter those conditions?

Response: Council holds no legislative responsibility in relation to the approvals that are in place for the Dittmer Project (MLA100351) as this sits within the jurisdiction of the Queensland Government. As such, Council has no jurisdiction in this matter from an approvals, amendments to existing approvals, conditions and compliance of conditions of approvals perspective.

I trust the information provided addresses your inquiry. Should you require further clarification, please do not hesitate to contact info@whitsundayrc.qld.gov.au.

Yours faithfully,

Warren Bunker
Chief Executive Officer

5 MAYORAL MINUTE

This item on the agenda allows the Mayor to introduce, by a signed minute, a matter for consideration at the meeting. In accordance with Council's Standing Orders, such a matter takes precedence over all other matters for consideration at the meeting and may be adopted by a motion moved by the Mayor without the need for the motion to be seconded.

6 NOTICES OF MOTION

In accordance with Council's Standing Orders, Councillors may give notice of any business they wish to be discussed at an Ordinary Meeting by way of a Notice of Motion. This item on the agenda allows Councillors to introduce and move any motions they have submitted to the Chief Executive Officer for inclusion in the agenda.

7 DEPUTATIONS

This item on the agenda allows persons to make a deputation to Council. Deputations are managed in accordance with Council's adopted Standing Orders.

8 PETITIONS / QUESTIONS ON NOTICE

This item on the agenda allows for the following two options:

1. Councillors to present a petition to the meeting in accordance with Council's Standing Orders, no debate on or in relation to the tabled petition shall be allowed and the only motion which may be moved is that the petition either be received, referred to a Committee or Council officer for consideration and report back to Council, or not be received because it is deemed invalid.

2. The inclusion of any responses prepared by officers in response to questions taken on notice at previous meetings of Council.

9 QUESTIONS FROM THE PUBLIC GALLERY

Excerpt from Council's Standing Orders:

1. In each Meeting, time shall be set aside to permit members of the public to address the Council on matters of public interest related to local government.
2. Questions from the Public Gallery will be taken on notice and may or may not be responded to at the Meeting.
3. The time allotted shall not exceed fifteen (15) minutes and no more than three (3) speakers shall be permitted to speak at any one (1) meeting.
4. Any person addressing the Council shall stand, act and speak with decorum and frame any remarks in respectful and courteous language.

10 COMMITTEES REPORTS

This item on the agenda is for consideration of any Council Committee’s business.

11.1 - 2025/26 Annual Report and Audited Financial Statements

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Manager Governance

AUTHORISING OFFICER: Chief Executive Officer

PURPOSE

To present the 2025/26 Annual Report, incorporating the Audited Financial Statements and Annual Operational Plan, for Council's consideration in accordance with section 182 of the Local Government Regulation 2012, and to present the Queensland Audit Office Final Management Report for Council's endorsement.

EXECUTIVE SUMMARY

The 2025/26 Annual Report provides a comprehensive overview of Council's activities, achievements and performance for the financial year ended 30 June 2026. It reports on Council's progress in delivering the strategic priorities and commitments established through the Corporate Plan and 2025/26 Operational Plan and provides information to support transparency and accountability to the community.

The Annual Report includes Council's audited Annual Financial Statements, which received an unmodified audit opinion from the Queensland Audit Office, and all financial, governance, performance and statutory disclosures required under the *Local Government Act 2009* and *Local Government Regulation 2012*. Together, this information provides an overview of Council's operational and financial performance for the year.

Council is required to prepare an Annual Report for each financial year and adopt it within the timeframe prescribed by the *Local Government Regulation 2012*. The 2025/26 Annual Report has been prepared having regard to the applicable legislative requirements and is presented to Council for adoption.

Following adoption, the Annual Report will be published on Council's website in accordance with the prescribed legislative requirements.

The final management report and unmodified audit opinion has also been provided from the Queensland Audit Office, with the audit opinion being incorporated into the Annual Report.

OFFICER'S RECOMMENDATION

That Council:

1. Adopt the 2025/26 Annual Report as presented at **Attachment 11.1.1** including the Audited Financial Statements and Annual Operational Plan for the 2025/26 Financial Year.
2. Receive and note the 2026 Final Management Report from the Queensland Audit Office as presented at **Attachment 11.1.2**.
3. Authorise the Chief Executive Officer to make minor administrative, editorial and formatting amendments to the 2025/26 Annual Report prior to publication, provided such amendments do not materially alter the content adopted by Council.

4. Note that the adopted 2025/26 Annual Report will be published on Council's website in accordance with the requirements of the *Local Government Regulation 2012*.

BACKGROUND

Council's Annual Report is an important mechanism for transparency and accountability to the community, providing an overview of Council's activities, achievements and performance during the financial year.

The 2025/26 Annual Report reports on Council's progress in delivering the strategic priorities established through its Corporate Plan and provides an overview of Council's financial performance and the delivery of services, programs and infrastructure to the Whitsunday community.

DISCUSSION/CURRENT ISSUE

The 2025/26 Annual Report presents Council's performance for the financial year ended 30 June 2026, including progress against the priorities and commitments established through Council's Corporate Plan and 2025/26 Operational Plan.

The Annual Report highlights key activities and achievements delivered throughout the year and incorporates Council's audited Annual Financial Statements, together with the financial, governance, performance and other information required as part of Council's annual reporting obligations.

The 2025/26 Annual Report is presented to Council for adoption which includes the Financial Statements that were signed off by the Queensland Audit Office on 16 October 2026. These statements were endorsed by the Audit, Risk and Improvement Committee on 24 September 2026.

Council has reported a Net Result for the year of $14.0M and a total written down value of assets of $1.4B. The Net Result is $1.5M less than 2025. An additional $7.1M in Capital Income was received which was offset by an additional $22.4M in Capital Expenses. Capital Renewals were $26M more than last year due to capitalisation of the DFRA works and the Landfill Rehabilitation.

Through the external audit process, the Queensland Audit Office (QAO) issued an unmodified audit opinion on Council's Annual Financial Statements.

The audit identified a small number of matters for management consideration, including the recognition of disaster-related asset write-offs and the accounting treatment of rehabilitation obligations. These matters have either been addressed or are currently being progressed in consultation with QAO, with management responses detailed in the Final Management Report.

No adjustments to the unaudited financial statements were required as a result of the audit.
Council's Financial Sustainability is assessed against the Financial Sustainability Guideline for Local Government. Council has reported meeting all targets set by the Department Local Government, Water and Volunteers for the 2025/26 Financial Year.

The 2025/26 ratios and 5-year averages are displayed in the following table including the target range:

Type	Measure	Target	As at June 2026	5-Year Average
Audited ratios				
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.88 months	N/A
Operating Performance	Operating Surplus Ratio	Greater than 0%	7.50%	3.55%
	Operating Cash Ratio	Greater than 0%	29.23%	26.55%
Asset Management	Asset Sustainability Ratio	Greater than 80%	147.69%	117.66%
	Asset Consumption Ratio	Greater than 60%	66.67%	70.39%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	1.09 times	1.63 times
Type	Measure	Target	As at June 2026	5-Year Average
Contextual ratios (unaudited)				
Financial Capacity	Council-Controlled Revenue	N/A	83.69%	84.20%
	Population Growth	N/A	3.13%	2.18%

The Operating Surplus Ratio is driven by the operating result reflecting an operating surplus of $13.5M. The ratio was positively impacted by increases in General Rate levies ($9.7M) and additional income derived from the Airport ($1.0M) and the Quarry ($1.4M).

A copy of the Final Management Report is attached which provides additional information. The Audited Financial Statements will be published in the Annual Report alongside the Community Financial Report to assist with the interpretation of the Financial Statements for period ended 30 June 2026.

These Audited Financial Statements provide a positive result for Council with receiving an unmodified audit opinion demonstrating the commitment to timeliness and the presentation of financial statements for audit.

FINANCIAL IMPLICATIONS

The activities reported in the 2025/26 Annual Report were delivered within the adopted 2025/26 Budget. The Annual Report incorporates the 2025/26 Audited Financial Statements, together with a plain language Community Financial Report. Council's financial sustainability and performance are demonstrated through the audited financial statements and independent audit report, which confirm compliance with Australian Accounting Standards. The report has no additional financial impacts and confirms Council remains in a financially sustainable position.

CONSULTATION/ENGAGEMENT

Consultation was undertaken across the organisation in the preparation of the 2025/26 Annual Report, with relevant areas contributing information relating to Council's activities, achievements and performance during the reporting period.

Consultation also considered the statutory content and disclosure requirements applicable to Council's Annual Report to support a complete and compliant report.

STATUTORY/COMPLIANCE MATTERS

The *Local Government Act 2009* and *Local Government Regulation 2012* establish the legislative requirements for the preparation, content, adoption and publication of Council's Annual Report.

Division 3 of the *Local Government Regulation 2012*, relating to annual reports, prescribes the requirements applying to Council's Annual Report, including the timeframe for its preparation, adoption and publication and the financial, governance, performance and other information that must be included. This includes requirements for reporting on Council's progress towards implementing its Corporate Plan and annual Operational Plan and other information relevant to an informed assessment of Council's operations and performance.

Section 182 requires Council to prepare an Annual Report for each financial year and adopt it within one month after the Auditor-General provides the audit report on Council's financial statements, unless the Minister extends that timeframe. The adopted Annual Report must be published on Council's website within two weeks of adoption.

The 2025/26 Annual Report has been prepared having regard to the applicable requirements of the Act and Division 3 of the Regulation.

The completion of the audited financial statements for the 2025/26 financial year ensures Council has met the relevant legislative reporting obligations and complied with applicable accounting and auditing standards.

The 2025/26 Financial Statements received an unmodified audit opinion from the Queensland Audit Office, confirming that they present fairly, in all material respects, Council's financial position and performance in accordance with the applicable Australian Accounting Standards and legislative requirements.

RISK ASSESSMENT/DEADLINES

Council is required to adopt the 2025/26 Annual Report within one month of receiving the Auditor-General's audit report on Council's financial statements.

Failure to adopt the Annual Report within the prescribed timeframe would result in Council not meeting its legislative obligations under the *Local Government Regulation 2012* and may expose Council to governance, compliance and reputational risks.

Following adoption, the Annual Report must be published on Council's website within two weeks.

The QAO has issued an unmodified audit opinion on Council's 2025/26 Financial Statements. The Final Management Report confirms the closure of two previously reported audit findings and identifies one High Risk deficiency relating to the write-off of disaster-damaged assets and one Medium Risk deficiency relating to the accounting treatment of rehabilitation obligations. Management actions have been developed to address both matters.

The adoption of the Annual Report itself does not give rise to any additional material risks beyond those identified through the external audit process.

STRATEGIC IMPACTS

Corporate Plan Reference:

We're committed to identifying and driving innovation and opportunities.
Supporting everyone in the region.
Promote our natural advantage for liveability.
Delivering accountable goals.
Ensuring good governance, agile procurement, consolidated systems and robust financials.
Prioritise the needs of the region.

ATTACHMENTS

1. 2025/26 Annual Report [**11.1.1** - 133 pages]
2. 2025/26 Final Management Report [**11.1.2** - 14 pages]



ANNUAL REPORT 2025/26

Whitsunday Regional Council

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COVER IMAGE: Tourism and Events Queensland
Sugarcane | Proserpine



ACKNOWLEDGEMENT OF COUNTRY

Whitsunday Regional Council acknowledges the traditional owners and custodians of the lands where we live and work.

We pay respect to Elders past and present, and we recognise their continuing connection to country and the important role Aboriginal and Torres Strait Islander peoples play within the Whitsunday Region.



Robert Congoo | Yooribaya Cultural Experiences

Welcome

This Annual Report provides a comprehensive summary of Whitsunday Regional Council's performance and activities for the period 1 July 2025 to 30 June 2026.

It reflects on the progress we've made toward delivering the vision, mission and strategic priorities set out in our 2025-2030 Corporate Plan.

The Annual Report forms part of Council's integrated planning and reporting framework, which links our long-term goals to our annual budget, capital works program, and operational plan - ensuring our services and investments align with the community's expectations.

The report highlights our key initiatives, achievements and service delivery over the past financial year, demonstrating how we're working towards a resilient, sustainable and thriving Whitsunday region.

This report serves both as a record of what we've achieved and a demonstration of our accountability to the community as we continue shaping the future of the Whitsundays.

01 - Our Council



Mayor's Message



The 2025–26 financial year was one of significant progress and investment across the Whitsunday Region, but it was also a year that reinforced the need for continued reform, stronger financial discipline and a sharper focus on delivering value for our ratepayers.

Across the region, major projects are moving from planning into delivery.

The Build Whitsundays program commenced with more than $52 million in housing-enabling infrastructure across Cannonvale, Proserpine and Bowen South. This investment will help unlock thousands of future homes and respond to one of the most significant challenges facing our growing region.

Delivery has also progressed on the Cannonvale and Collinsville Community Hubs, while investment in roads, parks, sporting facilities, waste, water and sewerage networks and public spaces continues across our communities. These are important achievements, and they reflect the scale of growth and opportunity currently before the Whitsundays.

However, good leadership also means being clear about where we need to do better.

While Council's year-end financial position improved significantly against budget, our underlying financial sustainability challenges remain and will require continued reform and stronger underlying financial performance.

We did not achieve the level of recurring efficiency and organisational transformation during 2025–26 that I believe is necessary for Council's long-term sustainability.

Our ratepayers rightly expect us to continually examine how Council operates, improve productivity, contain costs and make every dollar work harder before simply asking the community to contribute more.

That work has commenced and is reflected in the 2026–27 Budget, and will remain an important focus for the year ahead and the remainder of this term.

Advocacy has also continued strongly throughout 2025–26. We have taken the Whitsundays' priorities directly to state and federal governments and the private sector, seeking investment in housing, transport, community infrastructure, economic development and emerging industries.

We have also continued positioning the Whitsundays for the opportunities presented by Brisbane 2032 and Olympic sailing, with a focus not simply on hosting an event, but securing a lasting legacy of infrastructure, investment and opportunity for our region.

There is enormous confidence and momentum building right across the Whitsundays, and much to be proud of.

My thanks go to my fellow Councillors, Council staff, our communities, local businesses, volunteers and community organisations for their contribution throughout the year.

As we look ahead, my focus remains clear: deliver the infrastructure our growing communities need, advocate strongly for our fair share, create opportunities for investment and jobs, and continue to improve so that we deliver better value and better outcomes for the people we serve.

There is still much to do, but we should approach the year ahead with confidence. By being honest about our challenges, disciplined in how we respond, ambitious and confident about our future, we can continue building a Whitsundays that is stronger, more resilient and better prepared for the opportunities ahead.



Ry Collins
Mayor

CEO's Message



The 2025–26 financial year has been one of delivery, momentum and continued investment in the future of the Whitsunday Region.

Across every part of the organisation, our focus has been on turning strategic priorities into tangible outcomes that improve the liveability, resilience and prosperity of our communities.

Council has continued to focus on the foundations that support sustainable growth, progressing a range of master planning, network planning and asset management initiatives across the organisation. This work provides a clear roadmap for future service delivery, infrastructure investment and operational decision-making.

Council has also continued to invest in the infrastructure that supports everyday life. From road upgrades, parks, community facilities and sporting infrastructure to improvements across our water, wastewater and waste networks, we remain committed to delivering essential services efficiently while maintaining a strong focus on long-term financial sustainability.

We have also continued investing in the long-term success of Whitsunday Coast Airport, strengthening one of the region's most important economic assets and supporting tourism, business, investment and regional connectivity.

Advocacy has remained central to our success. Working collaboratively with all levels of government, industry and our community, Council has secured significant funding, strengthened strategic partnerships and continued championing opportunities that will shape the region for decades to come.

At the same time, we have continued to improve organisational governance, customer service and operational efficiency to ensure we remain a modern, accountable and responsive local government.

These achievements are only possible because of the dedication and professionalism of our staff, the leadership of our Mayor and Councillors, and the ongoing support of our community. I sincerely thank everyone who has contributed throughout the year.

Together, we are building a stronger, more connected and resilient Whitsunday Region, well positioned to embrace the opportunities of tomorrow.



Warren Bunker
Chief Executive Officer



Our Region

The Whitsunday Region is 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.

There are five main townships of Airlie Beach, Bowen, Cannonvale, Collinsville and Proserpine with numerous rural and coastal communities and residential areas scattered throughout the region.

Each township plays a vital role in the region's economic and social fabric, contributing to its diversity and resilience.

Located 1,100 kilometres north of Brisbane in North Queensland, the Whitsunday region is home to over 40,000 residents, with a seasonal workforce that fluctuates throughout the year.

It serves as a gateway to the Great Barrier Reef and the renowned 74 Whitsunday Island wonders, positioning tourism as a key economic driver. Many of these islands are uninhabited national parks, some islands offer a variety of resort accommodation, all with the Great Barrier Reef and fringing coral reefs at their doorstep.

The region is also rich in agriculture and natural resources, with direct access to the coal-rich Bowen Basin and the Port of Abbot Point, a critical deep-water export hub for the mining sector.

The economy is underpinned by tourism, mining and METS (Mining Equipment, Technology, and Services), construction and agriculture, which includes horticulture, cattle, sugarcane and aquaculture. Emerging sectors such as transport, energy, the bio-economy, food processing, education and aerospace offer new opportunities for diversification and growth.

Beyond its economic strengths, the Whitsunday region boasts exceptional liveability, attracting both residents and businesses.

Hydeaway Bay

Our Profile



Our Community

Resident Population **41,374**

Hospitals **3**

Schools **17**

Libraries **4**

Our Economy

Gross Regional Product **4.6B**

Annual Visitors **1.23M**

GST Registered Businesses **4,284**

Local Jobs **21,344**

Our Environment

National & Conservation Park **82,580HA**

Coastline **514KM**

Rivers **11**

Remnant Vegetation Coverage **73%**

Our Councillors

Our Council is made up of the Mayor and six Councillors, each elected to represent one of the Region's six divisions.

At the March Ordinary Council meeting held in Bowen, Council appointed Cr John Finlay as the new Deputy Mayor of the Whitsunday Regional Council. Council also acknowledges the contribution of outgoing Deputy Mayor Cr Michelle Wright, who served in the role for the previous two years.

Councillors attend monthly Ordinary Council Meetings, which alternate between the Council Chambers in Proserpine and Bowen.

The meetings are live streamed to ensure transparency and make it easier for all members of our community to stay informed and engaged.

Community members are also welcome to attend Ordinary Council Meetings in person, providing an opportunity to observe local decision-making in action.

Image left to right: Cr Michelle Wright - Division 4, Cr Gary Simpson - Division 5, Cr John Collins - Division 3, Mayor Ry Collins, Cr Clay Bauman - Division 2, Cr Jan Clifford - Division 1 and Cr John Finlay - Division 6.



Scan the QR code to view Whitsunday Regional Council Electoral Divisions and Boundaries

Corporate Structure

During 2025/26, Council implemented a organisational restructure to better align services, strengthen collaboration across departments and position the organisation to meet the needs of a growing region.

Following consultation with staff and stakeholders, Council adopted a new five-directorate structure, improving organisational alignment, streamlining decision-making and enhancing service delivery across the organisation. The restructure supports Council's long-term sustainability and builds capacity to deliver on the priorities outlined in the Corporate Plan.



Our Employees

73.6% Permanent

19.1% Temporary

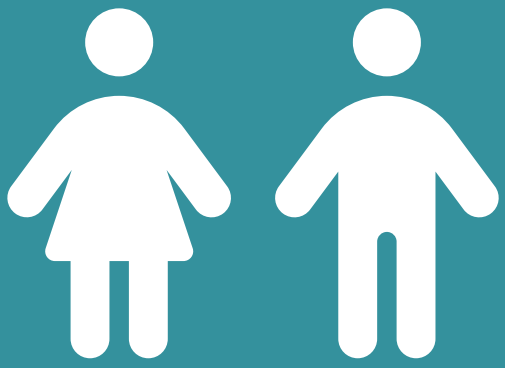
7.3% Casual

94.3% of employees live locally in the Whitsunday LGA

Full Time 81.4%



Part Time 11.3%



40.1% **59.9%**

Ages

15 - 24	9.8%
25 - 34	15.3%
35 - 44	23.2%
45- 54	25%
55 - 64	21.8%
65 +	5.2%

Baby Boomers (1946 to 1964) **10.2%**

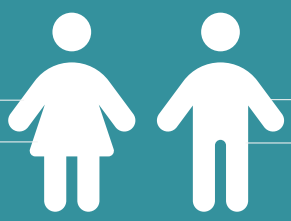
Generation X (1965 to 1979) **37%**

Millennial (1980 to 1995) **36.7%**

Generation Z (1996 and later) **16%**

Gender breakdown in management roles

Executive (CEO & Directors)	40%	60%
Middle (Managers)	34.6%	65.4%



02 - Our Performance



Our Strategic Direction

In 2025/26, we reported on the 2025 - 2030 Corporate Plan and Council's Operational Plan for the year provided the practical framework for delivering projects, programs and services, translating the strategic objectives of the Corporate Plan into actionable initiatives.

Reporting against the Operational Plan allowed Council to track progress, monitor performance, and ensure accountability across all areas of operations.

VISION

A united community working together to drive a resilient and diverse economy and a liveable environment

MISSION

To ensure the Whitsunday Region thrives for everyone now and in the future

WHAT WE VALUE

Connection | Innovation | Sustainability



Marina | Bowen



Concept | Airlie Beach Foreshore

Airlie Beach Master Plan

Following extensive community consultation, Council adopted the Airlie Beach Precinct Master Plan, providing a long-term vision to guide the future growth, revitalisation and liveability of one of the region's most iconic destinations.

Developed in partnership with the community, stakeholders and industry, the Master Plan outlines a coordinated approach to improving public spaces, strengthening connections between the foreshore and town centre, enhancing pedestrian and cycling networks, and supporting sustainable tourism and economic growth.

More than 500 submissions were received during the public consultation period, helping shape the final Master Plan and ensuring it reflects the aspirations of residents, businesses and visitors. The plan also identifies a staged pipeline of projects to guide future investment and position Airlie Beach to capitalise on opportunities associated with the Brisbane 2032 Olympic and Paralympic Games.

A number of initiatives identified in the Airlie Beach Master Plan are already underway, with Council continuing to progress the plan's long-term vision through the delivery of priority projects.



Concept | Bowen Foreshore

Bowen Master Plan

Council has adopted the Bowen Foreshore Master Plan, a key strategic blueprint that sets out how the foreshore area will be enhanced and activated over time to benefit residents, visitors and local businesses.

Developed through extensive community consultation, the Plan reflects community aspirations for Bowen's waterfront and incorporates feedback received through submissions, workshops, information sessions and stakeholder discussions.

The Plan supports a long-term vision to revitalise Bowen's foreshore, improve public spaces, strengthen connections between town and water, and attract private investment that aligns with the community's vision for the area.

It builds on Bowen's unique coastal character and identity while integrating resilience measures such as shaded areas, water-sensitive design and climate-responsive infrastructure.

Key opportunities identified include improved access and connectivity, enhanced leisure and recreation spaces, streetscape upgrades and coordinated development within the Boat Harbour precinct.

The Master Plan aligns with broader economic and tourism goals for the region and provides a framework to guide future investment, partnerships and staged delivery of priority projects.



Concept | Cannonvale Community Hub



Concept | Cannonvale Community Hub

Cannonvale Community Hub

Construction commenced on the new $30 million Cannonvale Community Hub, marking a significant milestone in the delivery of a modern civic and community precinct for the region.

Proudly supported by $15 million from the Australian Government, alongside Council funding, the Hub will bring together a modern library, customer service centre, meeting rooms and flexible community spaces in one contemporary, welcoming facility.

Located within Galbraith Park, the Hub will serve as a key anchor project within the broader Galbraith Park Master Plan — a 10 to 15 year vision to transform the park into a greener, more connected and welcoming community space.

The Master Plan was developed following community consultation, reflecting community priorities for walking, nature, recreation, gathering and connection.

The Hub is designed to support a growing population expected to reach around 24,000 by 2046, providing spaces for learning, connection, community activities and access to Council services, while integrating with the surrounding parkland.

The project is a significant investment in the future of Cannonvale, providing contemporary community facilities that will support a growing population and strengthen opportunities for learning, connection, participation and access to Council services.

Construction is expected to be completed in late 2027.

Collinsville Community Hub and Showgrounds Precinct Master Plan

Council continued its commitment to creating a vibrant future for Collinsville through the delivery of the $14.6 million Collinsville Community Hub and development of the Collinsville Showgrounds Master Plan.

Following extensive community consultation, the Hub design was refined to ensure the new facility reflects local needs and provides a welcoming space for community connection, learning and services. The new Hub will bring together the library, customer service centre, computer services, gym and community hall into one modern facility. Construction of the Hub commenced in January 2026, with completion expected in early 2027, creating a new civic heart for the Collinsville community.

The Collinsville Show Grounds Master Plan was also adopted by Council, providing a long-term vision to guide future investment, grant opportunities and capital planning. Informed by community feedback, the plan identifies opportunities to enhance recreation, events, tourism, heritage and green spaces across the precinct.

The project is proudly supported by $14.5 million from the Queensland Government through the Resources Community Infrastructure Fund, with Council contributing $1.4 million.



Concept | Collinsville Community Hub



Concept | Collinsville Community Hub

Whitsunday Economic Development Strategy

Council adopted the Whitsunday Economic Development Strategy 2030, a bold and ambitious roadmap designed to accelerate growth, attract investment and create a thriving, resilient region.

The strategy provides a clear vision for the future, focusing on partnerships, collaboration and unlocking the full potential of our industries, businesses and workforce. From tourism and agriculture to mining and emerging sectors, Whitsunday 2030 positions the region as a premier destination to invest, work, live and visit.

Over the next five years, Council will deliver 18 targeted actions to support investment, innovation and sustainable growth.

These actions focus on attracting new investment, supporting local business growth, strengthening workforce skills and capability, fostering innovation and entrepreneurship, and enhancing the region's appeal as a destination to live, learn, work and visit.

The strategy also reinforces Council's advocacy role in supporting major projects and opportunities that will drive long-term economic growth across the Whitsundays.

By taking a whole-of-region approach, the strategy ensures opportunities are seized, challenges are addressed and the foundation for long-term prosperity is secured.

Through collaboration with industry, government and the community, Whitsunday 2030 provides a unified direction to grow the regional economy and strengthen the region's competitiveness for years to come.



Whitsunday Regional Sports Precinct Master Plan

Council proudly adopted the Whitsunday Regional Sports Precinct Master Plan a significant milestone and a strong reflection of Council's ongoing commitment to fostering community growth and wellbeing across the region.

The adoption of the Master Plan provides a clear, long-term vision for the coordinated development of the precinct, supporting increased participation in sport and recreation, enhancing community facilities, and creating inclusive spaces that serve residents and visitors alike.

This achievement reinforces Council's dedication to strategic planning, sustainable infrastructure investment and delivering lasting social and economic benefits for the Whitsundays.



Site of Future Whitsunday Sports Park

Cemeteries Plan & Master Plans

Council has endorsed the Whitsunday Regional Council Cemeteries Plan 2026, along with Cemetery Master Plans for Bowen, Collinsville and Proserpine, providing a long-term framework to guide the respectful management and future planning of cemetery services across the region.

The plans set out key priorities including future burial needs, improved access and safety, support for diverse burial preferences and the ongoing care and maintenance of these important community spaces.

The framework supports Council to make thoughtful, well-planned decisions as the region continues to grow, ensuring cemetery spaces remain available and appropriately managed for future generations.



Bowen Cemetery



Premier Crisafulli RAF Funding Announcement

Unlocking Homes for the Whitsundays

A major milestone for housing and future growth in the Whitsundays was achieved with the announcement of Queensland Government funding through the $2 billion Residential Activation Fund.

The funding will support the delivery of critical trunk infrastructure needed to unlock new housing supply across the region. In the Whitsundays, this includes more than $41 million for key water and sewer projects in Bowen, Cannonvale and Proserpine, helping to support the delivery of thousands of new homes over the coming decade.

Major projects include $33 million for new sewer mains, five new pump stations and infrastructure upgrades in Bowen; $9.7 million for new sewer and water infrastructure in Cannonvale; and $5.65 million for 4.8 kilometres of new water mains in Proserpine.

This investment represents a significant boost for local families by supporting more housing choice in growing communities. It will also create opportunities for local trades, strengthen confidence for business and support the region's long-term economic growth.

The announcement reflects the importance of strong advocacy and collaboration between Council and the Queensland Government to secure investment in essential infrastructure.

By planning and delivering the services needed to support growth, Council is helping ensure the Whitsundays remains a liveable, resilient and well-connected region for current and future residents.

NAIDOC Week 2025

Council proudly partnered with Yooribaya Cultural Experiences to deliver two meaningful events in celebration of NAIDOC Week 2025. The celebrations reflected this year's theme of Culture, Country & Community, offering opportunities for residents and visitors to connect, learn, and celebrate the strength and stories of First Nations people.

The first event, NAIDOC on the Foreshore, took place at the Airlie Beach Foreshore on Ngaro Country and featured a vibrant, family-friendly morning of cultural performances, music, art, food, and hands-on experiences. Community members were invited to yarn with Traditional Owners, enjoy live entertainment, and celebrate the world's oldest living culture in a welcoming and inclusive environment.

The second event, Walking in the Footsteps of Ancestors, was a guided cultural walk along the Great Whitsunday Walk, offering participants a unique opportunity to experience Country through shared stories, traditional knowledge and respect for the land. Council's partnership in these events highlights a shared dedication to reconciliation, cultural awareness and celebrating the First Nations heritage of the Whitsunday region.

All in for Reconciliation

Council marked National Reconciliation Week 2025 with a moving Flag Raising Ceremony at the Proserpine Entertainment Centre, bringing together community members, local schools and Council representatives in support of the theme, "Bridging Now for Next."

Mayor Ry Collins welcomed attendees before a powerful Welcome to Country, Smoking Ceremony and Flag Raising led by Robert Congoo from Yooribaya Cultural Experiences, alongside student representatives from local schools.

Following the ceremony, attendees were treated to a moving performance of this year's Voices for Reconciliation song, Beds Are Burning, by Proserpine State High School's Seagrass Theatre group.

The event highlighted Council's ongoing commitment to reconciliation and provided an opportunity for the community to come together in reflection, respect and understanding.

Through shared participation and meaningful cultural engagement, the ceremony embodied the spirit of the 2025 theme and encouraging everyone to play a role in advancing reconciliation and fostering a more inclusive future for the Whitsunday region.



National Reconciliation Week



Whitsunday Multicultural Festival

The Whitsunday Multicultural Festival united the Bowen community to celebrate the region's rich cultural diversity.

Held at the Bowen Sound Shell, the festival featured live music and dance performances, multicultural food stalls, interactive art workshops, lantern making, and family-friendly activities including a pasta eating competition and a jumping castle.

The festivities concluded with a spectacular fireworks display, highlighting the joy, connection, and inclusivity the event inspires.

The event aims to increase intercultural connections and social inclusion by bringing together the people of our region to build a harmonious, united community.

Organised by Council and proudly supported by the Queensland Government, the festival showcased the vibrant cultural spirit of the Whitsundays.

Multicultural Festival | Bowen

2025 Mayor's Charity Ball

The 2025 Mayor's Charity Ball brought the community together for a memorable masquerade-themed evening of generosity, entertainment and local impact, raising more than $90,000 to support BMA CQ Rescue, Whitsunday Neighbourhood Centre and Bowen Community Centre.

Guests enjoyed a formal dinner, live band, charity auction, fundraising activities and a spectacular fireworks display, with community members, sponsors and local businesses coming together to support services that make a meaningful difference across the region.

Council extends its sincere thanks to all sponsors, donors and guests, including Event Partners Airlie Beach Hotel and Lowcock Builders, whose generous support helped ensure the success of the evening.

Funds raised were to directly assist with programs, equipment and services delivered by the three beneficiary organisations, strengthening vital support for individuals, families and communities across the Whitsundays.



Mayor Ry Collins and Mel Collins



2025 Mayor's Charity Ball



State of the Region - Think Big | Proserpine

State of the Region - Think Big

More than 200 business, industry and community representatives attended Whitsunday Regional Council's third annual State of the Region forum, held at the Proserpine Entertainment Centre under the theme Think Big. The event brought together government, industry and tourism leaders to explore the opportunities, challenges and major projects shaping the future of the Whitsundays.

Panel discussions focused on economic growth, investment, workforce development and the opportunities associated with the Brisbane 2032 Olympic and Paralympic Games.

The forum also provided an opportunity for local students to engage with elite athletes and regional leaders, sharing their aspirations for the future of the Whitsundays.

The event reinforced the region's strong growth outlook and encouraged businesses, community leaders and future generations to think boldly about the opportunities ahead.



Social Seniors: Coffee & Chat | Proserpine

Social Seniors Whitsundays

Social Seniors Whitsundays, delivered through Whitsunday Regional Libraries and funded by the Queensland Government, continued to support older residents to stay connected, engaged and active within their communities.

Through regular Coffee and Chat sessions, information workshops and creative programs such as the Textile Memory Book Project and A Stitch in Time, participants built new friendships, shared personal stories and explored their creativity in welcoming and inclusive environments.

The creative arts programs encouraged participants to reflect on meaningful life experiences and transform those memories into unique textile artworks using techniques including hand stitching, weaving and felting.

The program culminated in the Social Seniors Art Exhibition, A Stitch in Time, at the Proserpine Entertainment Centre.

Composting the Focus for School Waste Education Program

The School Waste Education Program known as Compostology, focused on composting as a practical and effective way to reduce organic waste and divert material from landfill.

Through engaging classroom activities, students have explored the science of decomposition, soil ecosystems and sustainable organic waste solutions.

A range of composting methods have been covered, including traditional compost systems, worm farms and Bokashi systems, with a focus on how effective waste separation and composting can reduce household waste sent to landfill by up to 50 per cent.

The program has also reinforced correct waste separation practices and encouraged students to become “compost champions”, applying their learning at both school and home. The ongoing initiative supports long-term behavioural change and aligns with Council’s broader waste minimisation and sustainability objectives.

Kerbside Bin Audit

To support our waste education goals, Council partnered with Envirocom to deliver a targeted bin inspection and education program across Proserpine, Cannonvale, Jubilee Pocket, Mount Julian and Bowen. Between 8–12 September, a total of 961 bins were inspected to assess contamination in general waste and recycling streams.

Results showed 72% of recycling bins were contamination-free, reflecting strong community effort. However, soft plastics remain the most common contaminant (15.4%).

In general waste bins, 52% contained recoverable materials, such as recyclable paper (20.3%) and garden waste (17.2%), revealing opportunities to improve resource recovery and reduce landfill waste.

These insights will guide future community education and awareness initiatives.

Sustainable Sculpture Competition

As part of National Recycling Week, Council’s Sustainable Sculpture Competition showcased the creativity of local early learning centres and schools, with entries inspired by favourite nursery rhymes and iconic Whitsunday landmarks.

Using repurposed and recyclable materials, participants created imaginative sculptures that promoted positive recycling behaviours in a fun and engaging way.

Following community voting and judging, Queens Beach State School (Class 5C) was named the overall winner, receiving cinema tickets as a prize. Runners-up included Queens Beach Community Kindergarten (5A) and Cannonvale State School (1B).

Let’s Get it Sorted, Whitsundays

Council’s Let’s Get it Sorted, Whitsundays waste and recycling education campaign delivered strong results, helping residents better understand recycling practices and reduce contamination in kerbside bins.

Concluding in October 2025, the campaign reached more than 80% of the Whitsunday population through a combination of digital, print and broadcast channels, with recycling information distributed to all rated households and social media content achieving more than 78,000 views.

The campaign contributed to a 7.5 per cent increase in recycling across the region, while contamination at the Materials Recovery Facility decreased by 31.95%, exceeding the program target.

Feedback indicated improved community understanding of correct understanding of correct recycling practices and greater confidence in bin use. The results demonstrate the value of ongoing waste education and behaviour change initiatives, with soft plastics identified as a continued focus for future recycling campaigns.



Australian Citizenship Ceremony

Australia Day Celebrations

Whitsunday Regional Council recognised the region's outstanding community members at the 2026 Australia Day Awards Ceremony, held at the Bowen PCYC.

The awards highlight individuals and organisations who make a meaningful contribution to the Whitsundays through their dedication, service and community spirit, strengthening local communities and fostering regional pride.

Award recipients included Peter Goodman (Citizen of the Year), Allegra Bradley (Young Citizen of the Year), and Brian "Weary" Dunlop (Spirit of the Whitsundays Award).

The Proserpine Rock Wallaby Festival was named Community Event of the Year, while Bowen Community Centre received Volunteer of the Year.

Mayoral Awards were presented to Cooper Wilde, Gregory Buckler, Whitsunday Running Club and Wurra Yumba Kangaroo House. Additional recognition was given to Justin Butler (Community Champion Award) and Greg Yuskan.

Australian Citizenship Ceremonies

Citizenship ceremonies held at the Proserpine Entertainment Centre welcomed 146 new Australian citizens from 73 countries throughout the year.

The Australia Day ceremony welcomed 36 new citizens from 17 countries, followed by 39 new citizens representing 24 countries in March and 71 new citizens from 32 countries in June.

Officiated by the Mayor, these special ceremonies celebrated the region's growing cultural diversity and provided an opportunity to formally welcome new Australians into the Whitsunday community.

Improving the Whitsunday Coast Airport Experience

Whitsunday Coast Airport continued to invest in practical improvements that support passenger growth, accessibility, sustainability and customer experience.

Key initiatives included the completion of the airport's sewerage treatment plant upgrade, the introduction of a free Kerbside Assistance Service, welcoming therapy dog GJ to the airport team, and participation in the Containers for Change program.

The sewerage treatment plant upgrade marked the first major milestone under the Whitsunday Coast Airport Master Plan, strengthening essential infrastructure so the airport can continue to meet growing demand while maintaining reliable services behind the scenes.

The new Kerbside Assistance Service began supporting passengers who need extra help moving from their vehicle to check-in.

Additional accessibility improvements, including dedicated baggage claim spaces and priority seating at boarding gates, further support a welcoming and inclusive airport experience.

Further enhancing the customer journey, the airport welcomed GJ, a qualified therapy dog trained through Therapy Dogs Australia.

Working alongside staff, GJ helps create a calm and welcoming environment for travellers, supporting passengers who may experience anxiety when flying.

The airport also joined the Containers for Change program, with recycling bins installed across the site. Delivered in partnership with Pilchers Recycling, all funds generated throughout the year will go towards supporting local community groups and sporting clubs while promoting sustainability and local employment.



Whitsunday Coast Airport Sewerage Treatment Plant



GJ the Therapy Dog



Containers for Change



Cate Campbell Swim Clinic | Proserpine

Cate Campbell Swim Clinic

Olympic gold medallist Cate Campbell visited the Whitsundays following her participation in Council's State of the Region event, delivering a regional swim clinic for young athletes from clubs across the region.

Participants had the opportunity to learn from one of Australia's most accomplished swimmers, gaining valuable insights into elite sport, dedication and goal setting.

Delivered across three sessions, the clinic provided aspiring swimmers with a unique opportunity to hear firsthand about Cate's journey to Olympic success, take part in interactive discussions and view an Olympic gold medal.

The initiative inspired local young people to pursue their sporting ambitions while reinforcing the importance of perseverance, hard work and community support in achieving success.

Apprentice and Trainee Pathways

Through its Apprentices and Trainees Program, Council continues to strengthen the local workforce by creating opportunities for skills development across corporate and operational roles

During the year, Council supported 14 apprentices and trainees, reflecting an ongoing investment in workforce capability and a strong focus on addressing critical skilled trade shortages within the region.

These opportunities span a broad range of corporate and operational functions, supporting the delivery of essential community services while creating meaningful employment pathways for local residents.

Through structured mentoring, professional development opportunities and flexible work arrangements, Council is helping participants build nationally recognised skills while contributing positively to the Whitsunday community.

The program strengthens Council's future workforce and supports local people to gain practical experience in careers that are important to the region's long-term service delivery.

Get Ready Song Builds Community Resilience

Council celebrated the completion of the Get Ready Song, an innovative initiative designed to promote storm season preparedness and strengthen community resilience across the Whitsundays.

Developed in collaboration with Queensland Police, SES, Fire and Rescue, Queensland Ambulance Service, Maritime Safety Queensland, the Mayor, Councillors and Council staff, the project delivered a positive and memorable message about the importance of being prepared.

A highlight of the initiative was the involvement of local school students, whose enthusiasm helped engage families and spark conversations about emergency preparedness.

Since its launch, the song has been shared through schools, community events and a range of local communication channels, encouraging residents of all ages to prepare, stay safe and build resilience ahead of the storm season.



Filming the Get Ready Song | Airlie Foreshore



Premier Crisafull Visit to the Disaster Coordination Centre

Tropical Cycle Koji Response

In response to Tropical Cyclone Koji, the Whitsunday region activated its Disaster Management Arrangements, with coordinated efforts led through the Whitsunday Local Disaster Coordination Centre in Proserpine.

Council, emergency services, and partner agencies worked collaboratively before, during and after the event to support community safety, manage impacts and commence recovery operations. The response demonstrated a strong whole-of community approach, with frontline crews and support teams working extended hours under challenging and rapidly changing conditions.

As part of the regional response and recovery overview, Queensland Premier David Crisafulli visited Proserpine and was hosted by Mayor Ry Collins at the Whitsunday Local Disaster Coordination Centre.

The Premier received a briefing on local impacts from Tropical Cyclone Koji and was shown firsthand how the Whitsundays prepares for, responds to and recovers from severe weather events. During the visit, the Premier acknowledged and thanked disaster management personnel and crews for their commitment and professionalism throughout the event.

Disaster Preparedness - Exercise Shaken Waters

As part of the Council's "Get Ready" campaign during, the Disaster Management team delivered an outstanding large-scale simulation, "Shaken Waters," showcasing leadership, collaboration, and preparedness across the organisation ahead of the storm season.

Day 1 featured a realistic dam failure scenario at Peter Faust Dam, triggering the activation of the Local Disaster Coordination Centre (LDCC). This full-scale activation put every LDCC role into action, providing a dynamic, real-time test of systems, decision-making, and cross-team coordination, all of which performed exceptionally well.

Day 2 shifted the focus to recovery, bringing together Councillors, Directors, facilitators, observers and LDCC staff to walk through post-event recovery in detail. This provided a powerful opportunity to challenge thinking, strengthen recovery frameworks, and build confidence in our ability to support the community beyond the immediate response.

The timing proved perfect, as the exercise directly contributed to the successful activation of the LDCC during Tropical Cyclone Koji.

Inaugural Whitsunday Business Awards Celebrate Regional Excellence

The Whitsunday region came together to celebrate the outstanding talent, innovation and resilience of local businesses at the inaugural Whitsunday Business Awards, hosted at the Proserpine Entertainment Centre.

The sold-out event attracted more than 200 guests and was delivered in partnership by Whitsunday Regional Council, the Whitsundays Chamber of Commerce and Industry, and the Bowen Chamber of Commerce. The Awards recognised excellence across 10 categories, highlighting the people, ideas and enterprises driving economic growth, community life and regional identity across the Whitsundays.

The inaugural program forms part of Council's Whitsunday 2030 Economic Development Strategy, supporting the region's vision for a strong and vibrant local economy. By celebrating business achievements, the Awards provide recognition, encouragement and a platform to foster continued economic and community development across the Whitsundays.

Major Events and Conference Sponsorship Policy

Council adopted a revised Major Events and Conferences Sponsorship Policy, strengthening its focus on supporting new and emerging events during their start-up phase. The updated approach recognises Council's role in helping events establish, grow and become sustainable businesses in their own right, before transitioning away from Council support over time.

Sponsorship funding remains focused on events that deliver positive economic outcomes, encourage off-peak visitation and enhance the Whitsundays' reputation as a premier destination, while also supporting local businesses and community engagement.

Whitsunday Event Centres Brand Launched

Council introduced the new Whitsunday Event Centres brand to bring Flagstaff Hill, Shute Harbour and the Proserpine Entertainment Centre together under one clear marketing identity.

The brand (pictured below) was developed to better promote Council's event venues to prospective hirers and position the Whitsundays as an attractive destination for conferences, business events, workshops, celebrations and incentives.

The initiative strengthens the region's appeal in the events market while supporting visitation, local business activity and broader economic outcomes.



Daydream Island Resort Lounge at Whitsunday Coast Airport

Whitsundays' position as a premium tourism destination was strengthened through the opening of a dedicated Daydream Island Resort guest lounge at Whitsunday Coast Airport on 30 March. Located within the arrivals area, the lounge delivers a seamless and elevated experience for visitors travelling to the island, featuring comfortable seating, refreshments and a dedicated flight information display.

This initiative reinforces the airport's role as the front door to the Whitsunday Islands and enhances first impressions for arriving guests. The partnership between Council and Daydream Island Resort highlights Council's commitment to working collaboratively with tourism operators to improve the end-to-end visitor journey.

Future enhancements, including concierge-style services and integrated travel experiences, will further elevate the offering while creating new opportunities to grow visitation, support local tourism operators and strengthen the regional economy.



Daydream Island Lounge | Whitsunday Coast Airport

Proserpine RV Park Re-Opens

Council officially reopened the Proserpine RV Park, located behind St Catherine's Church on Main Street, the free 48-hour stopover is available to fully self-contained vehicles from April to November each year.

The facility encourages travellers to stop, stay longer and explore Proserpine and the wider Whitsunday region, strengthening the town's position as a key gateway destination.

The reopening reflects Council's commitment to activating strategic infrastructure that supports the visitor economy and delivers tangible benefits for local businesses.

Increased visitation is expected to support local shops, cafes and services, contributing to broader economic activity in the town centre.

The RV Park is forecast to generate significant economic benefit for the region, with estimates of up to $1.7 million annually through increased visitor spend. Council has implemented a seasonal operating model to ensure the facility remains both efficient and cost-effective while maximising community return.

Whitsunday Christmas Spirit Shines

The Whitsunday community embraced the festive season through initiatives that brought generosity, creativity and Christmas cheer across the region.

The Mayor's Christmas Gift Appeal supported local families in need through donations of toys and gift vouchers, delivered in partnership with the Whitsunday and Bowen Neighbourhood Centres and the Collinsville Community Association. The appeal raised more than $1,075, alongside many additional gifts donated through Council Customer Service Centres and libraries.

Residents also lit up the region through the 2025 'Christmas Lights, Our Whitsunday Way' competition, celebrating the creativity and community pride of decorated homes and businesses. A Cannon Valley residence and a Bowen residence were named this year's winners, with Council thanking Ocean Rafting and BIG4 Adventure Whitsunday Resort for their generous support.



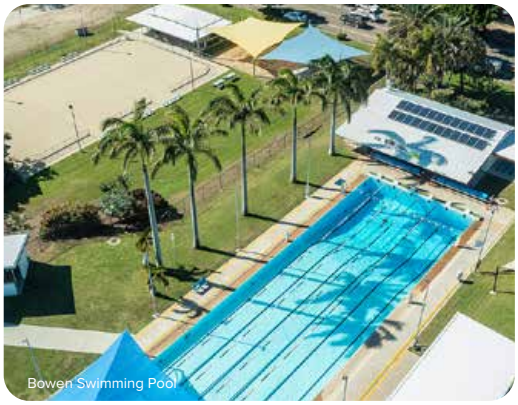
Hansen Park | Bowen

Park Renewal Program

An extensive Park Renewal Program between November 2025 and April 2026 has seen the renewal of more than 75 ageing or weather-damaged assets across 23 parks throughout the Whitsunday Region.

Guided by Council's Open Space Strategy 2022, asset condition assessments, park usage data and community feedback, the program delivered upgrades to playgrounds and other park infrastructure, while strategically consolidating investment into the region's most highly used recreational spaces.

The proactive renewal approach ensures parks remain safe, accessible and enjoyable while delivering long-term value for ratepayers.



Bowen Swimming Pool

Solar Investment at Community Pools

Council completed the installation of new solar power systems at the Proserpine and Bowen Swimming Pools as part of its commitment to improving sustainability, reducing operational costs and delivering long-term value for the community.

The upgrades included a 100kW solar system at Proserpine Pool, featuring a combination of rooftop panels and new solar carports and a 120kW rooftop solar system at Bowen Pool. New covered shade structures were installed at Bowen, providing additional comfort and an improved spectator experience. The solar installations will help reduce energy consumption and operational expenses while supporting Council's environmental sustainability objectives.



Denison Park Facilities

Sporting Complex Upgrades

Two major Bowen sporting facilities reached completion this quarter. The Bowen Sporting Complex received modern field lighting, co-funded by Council and the Queensland Government, enabling night-time sport and community events. Meanwhile, Denison Park underwent a $1.6 million upgrade, delivering additional change rooms, a gym, and accessible amenities.

These improvements enhance the capacity, safety, and usability of local sporting facilities, encouraging participation and providing inclusive spaces for athletes, schools, and community groups.

Gloucester Avenue Upgrade

Work continued on the Gloucester Avenue upgrade at Hydeaway Bay throughout 2025/26, with significant progress made towards delivering a safer and more reliable road network for the local community.

During the year, Stage 1C reached substantial completion, including completion of the first coat seal, while earthworks and clearing progressed on the next section of works.

The project is being delivered in stages, with sections 1A and 1B advancing following completion of the initial works. Once these sections are sealed, a final coat of bitumen and line marking will be completed across the entire project.

The upgraded road surface and improved drainage infrastructure will enhance safety, accessibility and reliability for residents and visitors travelling through the Gloucester community. The project is expected to be completed late in 2026.



Gloucester Road Upgrade

Six Mile Creek Culvert Upgrade

The Six Mile Creek Culvert Upgrade on Up River Road at Foxdale marks another important step in Council's ongoing flood resilience strategy. This critical infrastructure project involves the construction of a new drainage structure on Up River Road, replacing the existing concrete causeway and low-flow culvert with two large 3600 x 2100 culvert cells.

The upgrade is designed to significantly improve access and safety during flooding events, ensuring better connectivity for the community and greater resilience for the local road network. By enhancing the creek crossing capacity, the project directly addresses a known flood risk and supports long-term regional preparedness.



Six Mile Creek Culvert Upgrade | Foxdale

Short Term Accommodation Amendment

The Planning Scheme amendment for short term accommodation reached the final stage of the statutory process, with Council formally adopting Short Term Accommodation Amendment of the Whitsunday Regional Council Planning Scheme.

This amendment provides greater clarity about where short-term accommodation is supported, assisting Council to better balance a diverse range of visitor accommodation options with the management of amenity impacts on permanent residents.



Opening of Stage 3 of the Airlie Beach Bicentennial Boardwalk

Stage 3 completion sees Bicentennial Boardwalk upgrade complete

Stage 3 of the Airlie Beach Bicentennial Boardwalk upgrade was completed and officially opened on June 25.

This stage completed the boardwalk link between the Airlie Beach Lagoon and Coral Sea Resort, widening sections of the boardwalk and adjacent concrete footpath by up to one metre.

Delivered in three stages, the overall upgrade is now complete and has improved capacity while reducing conflicts between pedestrians, cyclists and scooter riders. The existing timber decking has been replaced with a durable, eco-friendly, composite fibre material to extend the life of the asset.

The Bicentennial Boardwalk is one of the Whitsundays' most iconic attractions, enjoyed every single day by locals exercising, families spending time together and visitors experiencing everything Airlie Beach and Cannonvale has to offer.

It's an investment to improve safety, accessibility and the experience of our beautiful water front. Each stage of the project was delivered by Plants Whitsunday and we're proud to support local jobs while delivering a fantastic outcome for our community.

Did you know?

The Bicentennial Walkway which runs from Cannonvale Beach to the Airlie Beach Lagoon is approximately 3.7km.

Stage 1 - Coral Sea Resort to Sorrentos - 190m

Stage 2 - Shingley Beach to the VMR - 340m

Stage 3 - from the Airlie Beach Lagoon to Coral Sea Resort - 330m

Local Resilience Action Plan (LRAP)

The updated Local Resilience Action Plan (LRAP) was adopted, reinforcing our commitment to building a stronger, more resilient Whitsunday region.

The updated plan provides a strategic framework to guide disaster resilience, preparedness, response and recovery activities, while identifying practical actions to reduce risk and strengthen the community's ability to withstand and recover from natural hazards.

Developed through a review of existing resilience priorities and emerging risks, the LRAP outlines initiatives across key areas including transport, infrastructure, community preparedness and disaster management.

The plan supports a coordinated approach between Council, government agencies, industry and the community to improve resilience outcomes and help ensure the region is better prepared for future challenges.

Growth Corridor Road and Intersection Layouts Endorsed

Council adopted the Proserpine Shute Harbour Road intersection layout as the basis for advocacy with the Queensland Department of Transport and Main Roads (TMR) and negotiations with developers, while also endorsing the associated road layout to support discussions with landowners, developers and government agencies.

The adopted and endorsed layouts establish Council's preferred long-term planning position for the Growth Corridor and will help guide future planning and infrastructure discussions as the area grows. Council has provided the adopted intersection layout to TMR to inform ongoing advocacy and negotiations regarding the future transport network.

The layouts provide a strategic framework to support future planning and strengthen Council's advocacy with government agencies and developers. Detailed design, approvals, funding and development staging will determine how and when specific infrastructure projects are delivered.

Telemetry Network Upgrades Enhance Water and Sewer Network

Council completed upgrades to 8 sewage pump stations, 2 water pump stations, and 2 reservoir sites across Cannonvale, Jubilee Pocket, Flametree and Shute Harbour, as part of the ongoing telemetry network improvements.

The works addressed a communication "blackspot" that previously limited the Networks Team's ability to manage assets effectively.

Upgrading from ELPRO to SCADA, combined with on-site adjustments to improve line-of-sight and inter-station connectivity, has virtually eliminated interruptions and enables real-time remote monitoring and control.

The benefits were clear during Cyclone Koji, when the Operations Coordinator was able to manage impacted sewer pump stations remotely, working with crews to restore systems within a day - a capability that was not possible with the previous system. These upgrades significantly improve operational efficiency, asset management, and resilience during emergency events.

Bowen Developmental Road

Council's advocacy efforts secured $18.9 million in State Government funding to seal 15 kilometres of the Bowen Developmental Road, a vital link for rural communities and industry.

The upgrade enhances safety, reduces travel times, and improves reliability for freight and passenger traffic. It also boosts economic productivity by supporting access to agricultural, mining, and tourism operations across the region.

This milestone reflects years of strategic planning and advocacy to secure essential transport infrastructure and demonstrates Council's commitment to delivering long-term benefits for residents, businesses, and visitors.

The project will improve regional connectivity and contribute to a safer, more resilient road network in the Whitsundays.

Crucial facility upgrades for SES

The Gloucester Rural Fire Brigade and Whitsunday SES facility have received much needed upgrades, delivering an improved training room and upgraded appliances to support the vital work of local volunteers.

The upgraded facility has already been put to good use, with Whitsunday SES volunteers undertaking mandatory disaster management training in May, followed by Gloucester Rural Fire Brigade volunteers conducting brigade training and preparing equipment ahead of seasonal fuel reduction burns in June. Both groups have expressed their appreciation for the improvements.

Community Amenities Upgrades

Council continued to invest in community infrastructure delivering a range of upgrades to public amenities across the region to improve accessibility, capacity and visitor experience.

At Dingo Beach, a new public amenities building and wastewater system replaced ageing infrastructure, providing modern, accessible facilities that better meet the needs of residents and visitors while supporting the area's growing popularity as a coastal destination.

In Bowen, a new roof was installed at the Horseshoe Bay amenities, improving the safety, functionality and resilience of the facility and helping to extend the life of this important community asset.

To support growing visitation in Airlie Beach, Council also delivered a new semi-permanent amenities block on the Foreshore near Airlie Creek. Located close to the taxi rank and Main Street, the facility helps meet demand from daily users, major events and busy cruise ship days, while aligning with the long-term vision for the Airlie Beach Master Plan.

Together, these projects demonstrate Council's commitment to maintaining and improving essential public infrastructure, ensuring residents and visitors have access to safe, reliable and accessible amenities across the region.



New amenities at Dingo Beach

Stormwater Management Strategy

Council adopted and completed its new Stormwater Management Strategy, providing a clear roadmap for safer, more resilient and environmentally sustainable communities.

The strategy identifies priority catchments, assesses drainage performance and supports future investment in infrastructure maintenance, upgrades and improved stormwater management practices.

By focusing on reducing flood risk, protecting waterways and managing runoff from urban growth, the completed strategy strengthens Council's long-term approach to drainage infrastructure and supports better outcomes for residents, communities and environmental assets across the region.

Culvert and Stormwater Renewals

Council continued to strengthen the region's stormwater network during 2025/26 through a targeted program of culvert and drainage renewals designed to improve safety, reliability and flood resilience.

The works focused on replacing ageing infrastructure that was approaching the end of its service life, helping ensure roads remain accessible and communities better protected during heavy rainfall events.

As part of the program, six priority stormwater assets were renewed across the region, including upgrades at Gladstone Park Road, Korah and Marshall Streets, Golf Links Road Caravan Park, Tracey Street and the Hillview Road/Soldiers Road intersection.

At Tracey Street in Bowen, deteriorated culverts were replaced with new reinforced concrete box culverts and kerb lintels, improving drainage capacity and supporting more reliable access for residents.

The renewal program forms part of Council's broader investment in transport and drainage infrastructure, supporting the long-term objectives of the Stormwater Management Strategy to proactively manage ageing assets and reduce stormwater risks across the region.

The project involved reconfiguring the water network supplying Cannon Valley residents, strengthening the security and resilience of the local water supply.

The upgrade improves the flexibility of the network and supports the delivery of a reliable water service during maintenance activities and unexpected disruptions.

By enhancing critical water infrastructure, Council is helping to meet the needs of the growing Cannon Valley community while supporting the long-term sustainability of the region's water network.

Passage Avenue Water Main Upgrade

The Passage Avenue water main upgrade has delivered important improvements for Shute Harbour residents and businesses.

The upgrade has improved water pressure, enhanced water quality and provided a more reliable supply for the local network.

Ageing infrastructure was replaced with modern pipework, helping to reduce leaks, improve service reliability and future-proof the system as the area continues to grow.

While the works are largely underground, they deliver real, everyday benefits by strengthening essential water services and supporting long-term community growth.

Rose Bay Water Network

Important upgrades to Bowen's water network have been completed, improving the reliability and resilience of the town's water supply.

Council's Bowen-based plumbing crew replaced approximately 70 metres of ageing water main along Rose Bay Road, relocating the pipeline to a safer and more accessible position to reduce the risk of future outages and improve maintenance access.

The project also delivered key supporting infrastructure, including a new fire hydrant to strengthen emergency response capability, new isolation valves to help minimise service disruptions during future works, and broader network improvements to support Bowen's continued growth.

These proactive upgrades have strengthened the reliability and safety of Bowen's water network, delivering long-term benefits for residents and local businesses.

Jubilee Pocket Trunk Water Main Strengthens Future Water Supply

Council continued to invest in essential water infrastructure with the progression of the Jubilee Pocket Trunk Water Main project. The upgrade involves the installation of a new trunk water main along Jubilee Pocket Road, strengthening the capacity and reliability of the local water network.

The project will improve water pressure and water quality for residents while supporting future growth and housing development in the Jubilee Pocket area. As a key component of Council's long-term water network planning, the new infrastructure helps ensure the community has access to a reliable and sustainable water supply as demand continues to increase.

Proudly supported by the Queensland Government, the project represents Council's ongoing commitment to delivering critical infrastructure that supports both current residents and the region's future growth.

Stanley Drive Network Reconfiguration

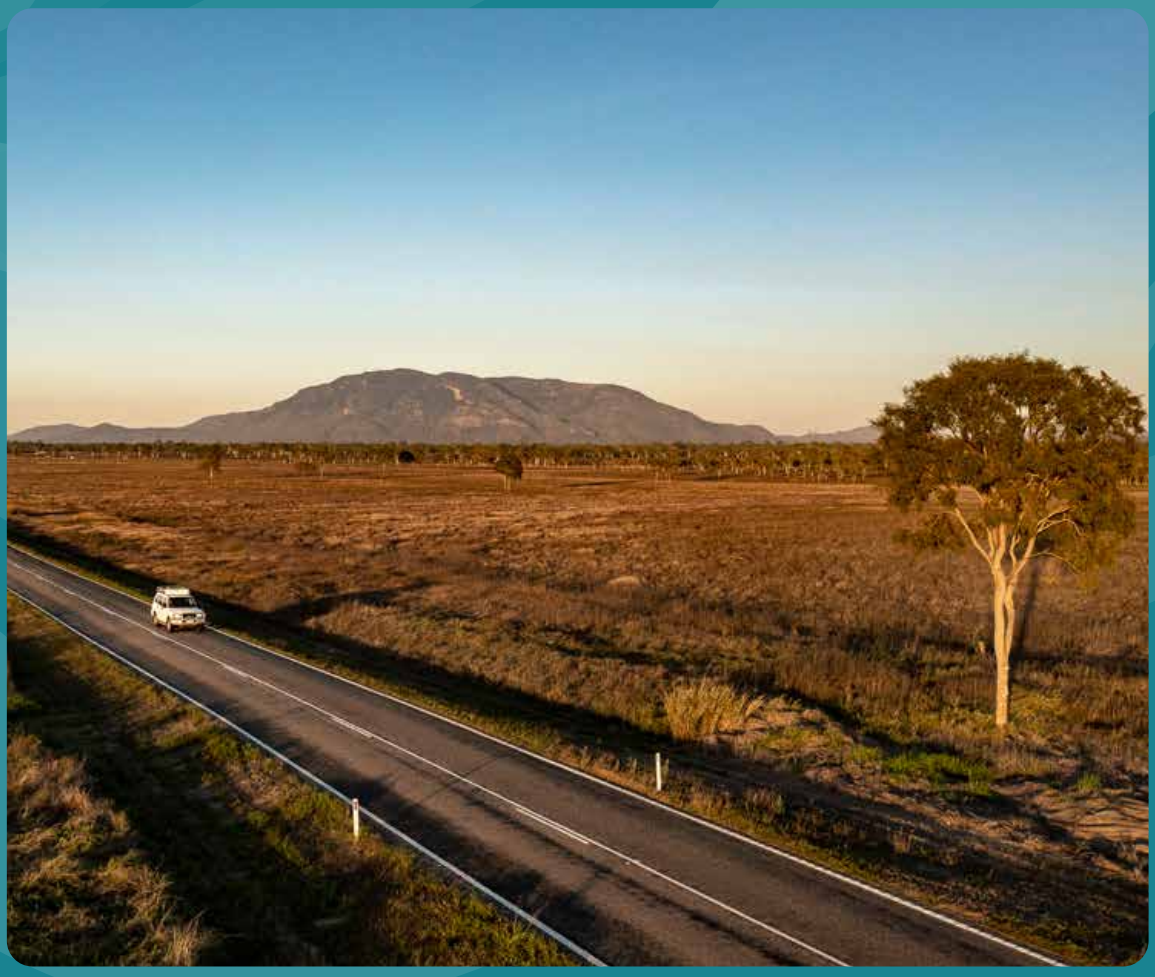
Continued investment in reliable and resilient water infrastructure was demonstrated through the Stanley Drive Network Reconfiguration project, which was largely completed during 2025/26.

The project involved reconfiguring the water network supplying Cannon Valley residents, strengthening the security and resilience of the local water supply.

The upgrade improves the flexibility of the network and supports the delivery of a reliable water service during maintenance activities and unexpected disruptions.

By enhancing critical water infrastructure, Council is helping to meet the needs of the growing Cannon Valley community while supporting the long-term sustainability of the region's water network.

03 - Annual Disclosures



Governance

Role of Council

Our elected members make decisions on behalf of the local government and make important determinations which plan for the future of our community. The Local Government Act 2009 ('the LGA') 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, and any committee meetings for which the mayor is the chairperson, including managing the conduct of the participants at the meetings;

b. leading, managing, and providing strategic direction to the chief executive officer in order to achieve the high quality administration of the local government;

c. directing the chief executive officer in accordance with the local government's policies;

d. conducting a performance appraisal of the Chief Executive Officer, at least annually.;

e. 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;

f. being a member of each standing committee of the local government;

g. being the official spokesperson of the local government about local government matters;

h. representing the local government at ceremonial or civic functions.

Role of the Administration

Under section 13 of the Local Government Act 2009, all local government employees are responsible for implementing Council's policies and priorities, delivering services efficiently and effectively, providing impartial advice, acting with integrity, complying with legislative and ethical requirements, and contributing to the achievement of Council's corporate objectives.

In addition to these responsibilities, the Chief Executive Officer (CEO) is accountable for the overall management of the organisation. This includes ensuring the efficient and economical use of public resources, driving excellence in service delivery and continuous improvement, managing employees in accordance with Council's policies and equal employment opportunity principles, and implementing Council's goals and priorities.

The CEO is also responsible for ensuring equitable access to Council services and decision-review processes, maintaining the safe custody of Council records and documents, and providing councillors with advice and information necessary to support them in fulfilling their statutory roles.

Through these functions, the administration supports Council in meeting its legislative obligations and delivering outcomes for the community.



Council Meetings & Attendance

A total of 12 Ordinary Meetings and 13 Special Meetings - Budget and 1 Special Meeting were held in the 2025/26 Financial Year. In accordance with section 186(c) of the Local Government Regulation, meeting attendance for the financial year is shown in table pictured below.

Council made 348 decisions in 2025/26 and 205 decisions required an action.

Councillor Meeting Attendance 2025/26

Councillor	Ordinary Meeting	Special Meeting	Special Meeting - Budget	Total
Cr Ry Collins (Mayor)	12	1	13	26
Cr Jan Clifford OAM (Division 1)	12	1	11	24
Cr Clay Bauman (Division 2)	12	1	12	25
Cr John Collins (Division 3)	12	1	12	25
Cr Michelle Wright (Division 4)	12	1	13	26
Cr Gary Simpson (Division 5)	12	1	12	25
Cr John Finlay (Division 6)	12	1	13	26

Councillor Conduct

State government legislation prescribe 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):

No. of Councillor Conduct Tribunal

Section of the Local Government Act 2009	Description	No.
150I(2)	Orders made about unsuitable meeting conduct	0
150AH(1)	Orders made for inappropriate conduct	0
150AR(1)	Decision, orders and recommendations made for misconduct	0

Councillor Conduct Complaints, Notices and Referrals

Section of the Local Government Act 2009	Description	No.
150P(2)(a)	Complaints referred to the Assessor by a local government, a councillor or the Chief Executive Officer of the local government	0
150P(3)	Matters referred to the Crime and Corruption Commission by the local government	0
150R(2)	Notices given by a local government official to the Assessor about a Councillor's conduct	1
150(2)(a)	Notices of misconduct given to the Assessor by the local government	0
150W(1)(a),(b) and (e)	Decisions of the Assessor to dismiss, refer to the local government or take no further action	0
150AC(2)(a)	Referral notices accompanied by a recommendation from the Assessor	0
150AF(3)(a)	Occasions where information about misconduct is obtained by the local government during investigation that is given to the Assessor	0
Chapter 5A, part 3, division 5	Occasions where the local government asked another entity to investigate suspected inappropriate conduct of a councillor	0
Chapter 5A, part 3, division 6	Applications heard by the conduct tribunal about whether a councillor engaged in misconduct or inappropriate conduct	0

Remuneration of Mayor & Councillors

As required by section 186(a) of the 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 Remuneration 2025/26

Councillor	Salary	Super
Cr Ry Collins (Mayor)	$150,173	$18,021
Cr Michelle Wright (Division 4)	$89,415	$10,730
Cr John Finlay (Division 6)	$83,463	$10,015
Cr Jan Clifford OAM (Division 1)	$79,778	$9,573
Cr Clay Bauman (Division 2)	$79,778	$9,573
Cr John Collins (Division 3)	$79,778	$9,573
Cr Gary Simpson (Division 5)	$79,778	$9,573
Total	**$642,163**	**$77,058**

Mayor & Councillor Expenses

Section 250(1) of the Local Government Regulation 2012 requires Council to adopt a policy providing for the reimbursement of reasonable expenses incurred, and the provision of facilities, for councillors in the performance of their duties. In addition, section 185 of the Regulation requires Council's annual report to disclose particulars of any resolutions made during the financial year relating to the reimbursement of councillor expenses or the provision of councillor facilities.

Council last adopted its Councillor Expenses and Resources Policy at its Ordinary Meeting held on 27 November 2024. In addition to the remuneration listed, Councillors have access to a laptop, mobile phone, tablet, access to a council vehicle and home office equipment.

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. 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:

Mayor & Councillors Expenses & Facilities

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 as required. 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 often received in return for projects bringing 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 Courses	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 today's digital age, being an elected member can be a 24 hour a day job. Our Councillors go out of their way to be available and contactable through email, social media and by phone. Given the importance of ensuring Councillors are there for the community, and the amount of calls and messages received, Council's policy is that the organisation will provide or reimburse Councillors for costs incurred for their phone, mobile and internet plan.

The following table shows the actual costs incurred by Councillors or Council in undertaking their responsibilities as Councillors.

To acknowledge the fact that the role of Mayor requires extensive 'after hours' work, the Mayor is provided with a Council vehicle with full private use. Councillors are also provided with smart phones, tablets, laptop computers and use of pool vehicles for undertaking Council business.

Councillors' Expenses 1 July 2025 - 30 June 2026 ($)

Councillor	Professional Development *Includes Conference Attendance	General Council Business	Advocacy	Phone/Internet	Total
Cr Ry Collins (Mayor)	8,351	4,663	13,974	495	27,483
Cr Jan Clifford OAM (Division 1)	4,625	496	-	2,284	7,405
Cr Clay Bauman (Division 2)	4,034	370	-	495	4,899
Cr John Collins (Division 3)	-	-	-	1,900	1,900
Cr Michelle Wright (Division 4)	98	101	-	495	694
Cr Gary Simpson (Division 5)	-	-	-	495	495
Cr John Finlay (Division 6)	3,113	59	-	495	3,667
Total	**20,221**	**5,689**	**13,974**	**6,659**	**46,543**

Overseas Travel

There was no overseas travel for Council purposes by the Mayor or Councillors in 2025/26.

Councillors' Attendance at Conferences

Division	Conference/s Attended
Cr Ry Collins (Mayor)	2025 LGAQ Annual Conference Gold Coast
	2025 Delivering 2032 Queensland Infrastructure Summit Brisbane
	2025 Destination Q Forum Brisbane
	2026 TIQ QTIP Townsville
	2026 LGAQ Civic Leaders Forum Brisbane
	2026 LGAQ Resources Councils Forum Mackay
	2026 ALGA National General Assembly Canberra
Cr Jan Clifford (Division 1)	2025 LGAQ Annual Conference
	Local Government Managers Conference Brisbane
Cr Clay Bauman (Division 2)	2025 LGAQ Annual Conference
	2025 Mackay Community Cabinet Mackay
	2025 Whitsunday Business Conference – TAFE Cannonvale
Cr John Collins (Division 3)	-
Cr Michelle Wright (Division 4)	-
Cr Gary Simpson (Division 5)	-
Cr John Finlay (Division 6)	2025 LGAQ Annual Conference

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 did not operate any beneficial enterprises during the financial year.



Rebates & Concessions

The Whitsunday Regional Council granted a range of rebates and concessions for rates and charges to assist the community through the 2025/26 financial year:

- Rates Relief 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 2025/26, $779,572 in rates concessions were given to 2,230 of our region's pensioners

Seniors | Proserpine Library

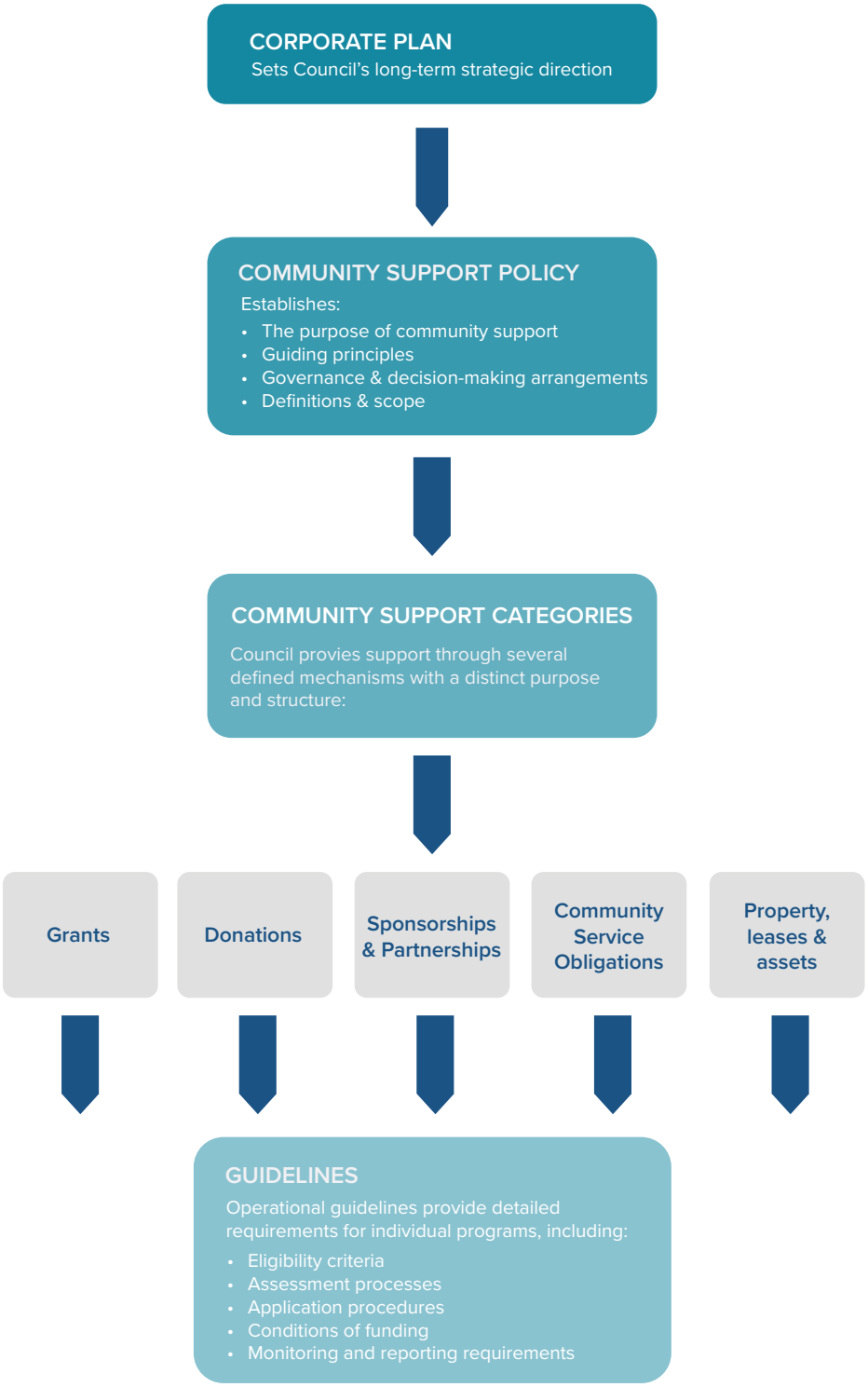
Community Support

Council's approach to community support aims to ensure that support provided by Council is strategic, transparent, proportionate, equitable and responsible.

The policy establishes the framework through which financial and in-kind assistance contributes to strong, connected and resilient communities across the Whitsunday region while ensuring public resources are used responsibly and in alignment with Council priorities.

GUIDING PRINCIPLES

1. Deliver Aligned and Meaningful Community Benefits: for the Whitsunday Community, contributing to wellbeing, inclusion, liveability and resilience and focusing on outcomes that are aligned with, and contribute to, the Council's Corporate and Operational Plans
2. Be Place-Based and Responsive to Community Needs: reflecting local needs, priorities and circumstances across towns, rural areas and island communities and supporting community's aspirations. Flexible funding pathways enable both longer-term, higher-impact initiatives and timely responses to emerging issues, urgent needs or shifting community priorities
3. Build Strong Partnerships and Collaboration: working alongside community, business, government and funding partners to share expertise, resources and investment and achieve outcomes together. Being embedded in the community and collaborating across sectors, enables Council to maximise collective impact, reduce duplication and support integrated social, environmental and economic outcomes, with feedback informing the Community Support Strategy and planning cycle
4. Promote Equity, Inclusion and Accessibility: recognising the diversity of communities across the region including geographic, cultural, social and economic differences - and removing barriers to participation through simple processes and targeted capacity - building support. This includes building the capability and self-reliance of community organisations.
5. Achieve Transparency and Accountability: through applying clear, consistent and accountable processes. Council apply robust governance, probity and evaluation practices to ensure decision are evidence-based, fair and free from bias and communicate outcomes and decision openly to maintain community trust and confidence. Community support is delivered with clear information about the funding process, assessment criteria and outcomes.
6. Foster Sustainability and Value for Money: supporting initiatives that build community capacity, resilience and self-sufficiency and enable organisations to thrive over time. Priority is given to well-planned, financially responsible and sustainable initiatives that support organisations to strengthen their capability to deliver, evaluate and sustain outcomes beyond Council funding.


CORPORATE PLAN
Sets Council's long-term strategic direction
COMMUNITY SUPPORT POLICY
Establishes:
• The purpose of community support
• Guiding principles
• Governance & decision-making arrangements
• Definitions & scope
COMMUNITY SUPPORT CATEGORIES
Council provies support through several defined mechanisms with a distinct purpose and structure:
Grants
Donations
Sponsorships & Partnerships
Community Service Obligations
Property, leases & assets
GUIDELINES
Operational guidelines provide detailed requirements for individual programs, including:
• Eligibility criteria
• Assessment processes
• Application procedures
• Conditions of funding
• Monitoring and reporting requirements

Community Support Activities

Category	Sub-Category	2025/26
Grants	Sports and Recreation Club Grants	118,000
	Special Projects Grants	64,852
	Regional Arts Development Fund (RADF)	56,641
Grants sub-total		239,493
Donations	Community donations	165,602
	River Trust precept	419,476
	In-kind support	100,348
	NFP rates and charges donation	460,473
	Pensioner remissions	779,572
	Environmental initiatives	20,000
Donations sub-total		1,945,471
Sponsorships & Partnership Agreements	Sponsorships	76,700
	Economic development partnerships	1,097,537
	Greater Whitsundays partnerships	134,500
	Major events and conferences	169,339
Sponsorships & Partnership Agreements sub-total		1,478,076
Community Service Obligations	Airport	60,860
	Shute Harbour Terminal	73,000
	Whitsunday Holiday Parks	9,789
	Utilities	908,298
Community Service Obligations sub-total		1,051,947
Property, Leases & Assets	Foregone revenue of peppercorn leases	1,383,020
Property, Leases & Assets sub-total		1,383,020
TOTAL		**6,098,007**

Delegated Power and Authority

Council conducts its business at open and publicly-advertised meetings. These meetings are live streamed, and recordings of the meetings are publicly available after the meetings. 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 Local Government Act 2009 (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 on request in accordance with section 260 of the Act.

Enterprise Risk Management

Council's objective is to manage risk in a consistent, systematic and proactive manner to maximise community outcomes and organisational performance. Effective risk management enables Council to make informed decisions, realise opportunities, build organisational resilience and minimise the impact of adverse events.

Key goals of Council's risk management approach include:

- Identifying, assessing and managing risks and opportunities that may impact the achievement of Council's strategic and operational objectives;
- Continuously improving risk management practices, processes and organisational capability;
- Supporting informed decision-making through timely risk identification, analysis and reporting;
- Maintaining appropriate safeguards and controls across the organisation that are proportionate to identified threats and vulnerabilities; and
- Building and sustaining organisational resilience to respond effectively to emerging risks, disruptions and changing operating environments.

Risk management is governed through Council's Enterprise Risk Management Framework, which forms an integral component of the broader Corporate Governance Framework.

Council's approach is aligned with the principles and guidelines of AS ISO 31000:2018 Risk Management and is tailored to Council's operational environment, strategic objectives and risk profile. The framework establishes the policies, processes, systems and accountabilities required to embed risk management into planning, decision-making and organisational activities.

The framework promotes a culture of risk awareness and continuous improvement through regular risk reviews, monitoring and reporting at strategic and operational levels. Council actively manages its key enterprise risks through the implementation of targeted mitigation strategies, business continuity arrangements, emergency and incident management protocols, security controls, assurance activities and periodic reviews of risk effectiveness.

By maintaining a disciplined and proactive approach to risk management, Council is well positioned to manage uncertainty, strengthen organisational resilience and support the sustainable delivery of services and infrastructure for the community.

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

Workplace Health, Safety & Risk

Whitsunday Regional Council is committed to providing and maintaining a safe, healthy and supportive workplace for all workers, contractors, volunteers and visitors.

Health, safety and wellbeing remain a core organisational priority and are integrated into Council's operational, strategic and decision-making processes.

Council fulfills its obligations under the Work Health and Safety Act 2011 (Qld) and associated legislation by adopting a proactive and risk-based approach to the identification, assessment and control of workplace hazards and risks.

This approach is supported through leadership accountability, workforce consultation, training and competency development, and initiatives aimed at preventing work-related injury and illness.

During the year, Council continued to implement and monitor a range of safety initiatives, including its Safety Action Plan, Critical Risk and Major Hazard Control Program, workplace inspections, and targeted assurance activities.

Council also participated in surveillance and mutual obligations audits conducted through Local Government Workcare (LGW) to support continuous improvement and compliance with scheme requirements.

Significant progress was also made on the implementation of WhitSafe, Council's new digital safety management platform. WhitSafe will enhance the organisation's ability to manage workplace risks, compliance obligations, incident reporting and safety performance information through a centralised system.

While implementation time frames were revised to allow for additional system configuration, testing and change management activities, Stage 1 deployment commenced in later in 2026.

Council's Safety Management System provides the framework through which work health and safety risks are managed across the organisation.

The system supports consistent risk-based decision-making, clearly defined roles and responsibilities, workforce consultation, performance monitoring and continuous improvement.

During the reporting period, further enhancements were progressed to support Council's participation in Local Government Workcare's Mutual Risk Program and maintain compliance with WHS and self-insurance requirements.

This included continued focus on strengthening system maturity, addressing audit actions and improving the way health, safety and wellbeing risks are identified, controlled, monitored and reviewed across Council's operations.

Audit, Risk and Improvement Committee


Bowen Administration Building

The Audit, Risk and Improvement Committee (ARIC) plays an important role in supporting Council's governance framework through independent oversight and advice on risk management, financial reporting, compliance, internal controls and organisational performance.

Council adopted an updated ARIC Charter at its meeting held on 18 March 2026. The revised Charter continues to satisfy and operationalise the requirements of the Local Government Act 2009 and Local Government Regulation 2012, while strengthening the Committee's role in promoting organisational effectiveness.

In addition to its assurance and oversight responsibilities, the updated Charter introduces a structured focus on continuous improvement, organisational learning, and service efficiency and effectiveness outcomes.

This expanded remit supports a more integrated approach to governance by ensuring that insights and lessons arising from audits, reviews, risk management activities and operational performance monitoring are translated into sustained improvements across the organisation and enhanced outcomes for the community.

The Committee's functions align with legislative requirements for local governments and include monitoring Council's risk management framework, financial reporting processes, governance practices, compliance obligations and implementation of audit and review recommendations. Through its regular meeting program and reporting arrangements, the Committee provides Council with independent advice and assurance on key strategic and operational matters.

Throughout 2025/26, the Committee continued to support Council in strengthening accountability, transparency and organisational performance, while fostering a culture of continuous improvement and informed decision-making.

Annual Audit, Risk and Improvement Committee 2025/26 Report

Composition

Membership for the 2025/26 financial year:

The members at the date of this report include:

- Mr Peter Sheville, Independent Chair
- Ms Mary Goodwin, Independent Member
- Mr Alan Piggot, Independent Member (commenced October 2025)
- Cr Ry Collins (Mayor)
- Cr John Finlay
- Proxy Members: Cr Michelle Wright and Cr Gary Simpson

The previous Chair Mr Graham Webb completed his term on 26 August 2025 with Peter Sheville, an existing independent member, assuming the role after a public recruitment process.

Primary objectives and responsibilities of the Committee

The Committee is established in accordance with Section 105(2) of the Local Government Act 2009, and Sections 208-211 of the Local Government Regulation 2012 which requires Queensland Local Governments to establish an Audit Committee.

The Committee operates within the adopted Whitsunday Regional Council authority, objectives and Charter to promote good corporate governance through the provision of independent assurance, oversight and advice to Council on matters within its Charter.

The Charter was subject to a major change to bring it in line with a Council that is seeking to be more strategic, improve what it does and how it does it and to bring it in line with a more contemporary governance framework for the function.

The responsibilities set out in the Charter Schedule are expressed as principles that guide how the Committee discharges its oversight, assurance and advisory role.

They describe the matters over which the Committee provides focus, enquiry and advice to Council, rather than assigning management or operational responsibilities.

In applying these principles, the Committee seeks to support effective governance, risk management, financial stewardship, integrity and continuous improvement, while recognising that accountability for action and delivery rests with management and Council. The key principles include:

- Internal audit
- Risk management
- Internal controls
- Compliance
- Fraud and corruption
- Financial management
- Governance
- Service reviews and business improvement
- Performance data and measurement

The Committee has no authority and does not replace the management responsibilities of Executive Management but rather acts as a resource of independent advice to the Chief Executive Officer (CEO) and to Council.

Committee Meetings and Membership:

The Committee met its legal responsibilities holding five (5) meetings during 2025/26.

A shift in the focus of the meeting was implemented during the year to align with the Charter and the core principles.

Meetings were held on:

- 29 July 2025 (Proserpine Chambers)
- 19 August 2025 (Teams Meeting)
- 16 September 2025 (Proserpine Chambers)
- 25 November 2025 (Proserpine Chambers)
- 3 February 2026 (Proserpine)
- 19 May 2026 (Teams Meeting)

At each meeting, the Committee thoroughly and objectively considered the detailed Reports and made recommendations and reported to Council on matters the Committee considered required action or improvement by Council.

Actions taken by Council, towards continuing improvements and financial compliance, were reported back to the Committee at subsequent Committee meetings.

Compliance with Charter

The Committee reviewed the Charter against various models for Local Government and Council approved a new Charter on 18 March 2026.

An evaluation of performance against the new Charter is intended to be undertaken in 2026/27.

Summary of the year

Some highlights have included:

- The Committee focus on transformation of the function to better serve the needs of the Council, commencing with a major review of the Charter to ensure its responsibilities aligned with the strategic and operational imperatives of Council
- A move to two on-site and two virtual substantive meetings and one virtual financial statements special meeting. The on-site visitations sought to better utilise the time of the Committee over two days to undertake visitations to major projects in the region, increase familiarity with the region itself and to better engage with the Executive
- Re-engineering the internal audit planning process for engagements to obtain Committee endorsement of individual internal audit terms of reference for engagements to ensure they are appropriately scoped to meet the needs of the Council
- Restructuring the meeting format to spend more time on significant strategic, governance, risk and assurance matters
- Major focus on ICT maturity and cyber risk
- Increasing focus on business operations performance

We anticipate further evolution of the function during 2026/27 in areas such as:

- focus on service and business improvement
- engagement with Council
- aligning internal audit to needs of Council
- ICT and cyber, including AI
- performance of business operations
- efficiency and effectiveness of operations

Acknowledgment

The Committees role and responsibilities are assisted by the commitment and focus of the Mayor, Councillors, CEO, Management, and the Whitsunday Regional Council Organisation to:

- long term financial sustainability
- quality service delivery to its community
- good asset management and sound rating practices
- sound project management and procurement culture
- improved organisational performance
- actively and successfully pursuing grant funding for operational and capital works from State and Federal sources, with accountability a key value for Council.

Peter Sheville, Chair, Whitsunday Regional Council, Audit, Risk and Improvement Committee

Senior Executive Remuneration

A total of all remuneration packages, that are payable to the Senior Management at Whitsunday Regional Council are disclosed in the adjacent table. Senior Management includes the CEO and all Senior Executive employees of the local government.

In the 2025/26 financial year, Council farewelled three valued members of its leadership team: Neil McGaffin, Director Regional Strategy & Planning; Julie Wright, Director Community Services & Facilitation; and Adam Hagy, Director Capital Program & Network Planning.

Council thanks Neil, Julie and Adam for their dedication, leadership and contribution to the organisation and the Whitsunday community.

Senior Executive Remuneration
1 July 25 - 30 June 26

Remuneration Band	Number of Executives
$0 - $99,999	1
$100,000 - $199,999	1
$200,000 - $299,999	4
$300,000 - $399,000	2
Total	8



Executive Leadership Team - Left to Right: Gary Murphy - Director Infrastructure Services, Amanda Pugh - Director Liveability and Development Services, Warren Bunker - CEO, Patty Johnson- Director Corporate Services and Craig Turner - Director Commercial Businesses.

Invitations to Change Tenders

Contract Number	Contract Title	Addendums
500.2025.0027	Proserpine Trunk Water Main Design	1
500.2025.0041	Emergent Manhole Repairs	1
500.2025.0044	Playground and Park Asset Renewal Installations	1
500.2025.0047	Braemar Road & Stanley Drive - Water Main Supply & Install	1
500.2025.0051	Cleaning Services	3
500.2025.0052	Collinsville Community Hub - Construction	3
500.2025.0062	Supply & Delivery of Various Mowers	1
500.2025.0068	Whitsunday Regional Sports Precinct Stage 1 Design	3
500.2025.0070	Carlo Drive Trunk – Early Sewer Works – Package 2	2
500.2025.0074	Bowen Landfill Fencing Package	1
500.2025.0076	Build Whitsundays Water and Sewer Network Upgrade – Request for Expression of Interest (REOI)	1
500.2025.0078	Cannonvale Community Hub - Construction	2
500.2025.0079	Airlie Beach Lagoon (ABL) Plant Room Upgrade	1
500.2025.0081	Bowen Landfill – Leachate Tank Pad Civil Works Package	3
500.2026.0001	Airlie Beach Lagoon (ABL) Plant Room – Electrical Upgrade	1
500.2026.0002	Bowen Sewage Pump Station (SPS) J Replacement	1
500.2026.0015	Landscape Maintenance Services for Port of Airlie and Boathaven	1
500.2026.0018	Build Whitsundays Water and Sewer Regional Network Upgrade	4
500.2026.0023	Regional Reseal & Rehab Package 2025-2026	2
500.2026.0026	DRFA Forestry Road Landslip Restoration – Design and Construct	1
500.2026.0034	Bowen Sewage Treatment Plant (STP) – Install Membrane Racks & Modules	3

Competitive Neutrality Complaints

Council did not receive any notices of intention to investigate a competitive neutrality complaint under the Queensland Competition Authority Act 1997 (QCA Act) during 2025/26.

Council did not receive any recommendations on any competitive neutrality complaints under section 38 of the QCA Act during 2025/26.

Valuation of Non-Current Physical Assets

Council did not, by resolution, set an amount under section 206(2) of the Local Government Regulation 2012 for any type of non-current physical asset below which the asset would be treated as an expense during the 2025/26 financial year.

Co-operation Between Local Governments

Section 190(1)(d)(i)-(ii) of the Local Government Regulation 2012 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 joint government activity for which council levied a special rate or charge in the 2025/26 financial year.

Administrative Action Complaints

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

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, they are 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.

2025/26 Administrative Action Complaints

Carried Forward from 24/25	Received in 25/26	Resolved by 30 June 26	Carried forward to 26/27
0	13	9	4

04 - Business Activities



Business Activities

For the 2025/26 Financial Year, Council operated 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(a) - (d) of the Local Government Act 2009 (Qld).

Business Activities

Business Activity	Type	Application
Water & Sewerage Services	Significant Business Activity (as per s19(2) of LGR)	CNP
Waste & Recycling Services	Significant Business Activity (as per s19(2) of LGR)	CNP
Whitsunday Coast Airport	Prescribed Business Activity (as per s39(1) of LGR)	CCC
Foxdale Quarry	Prescribed Business Activity (as per s39(1) of LGR)	CCC
Whitsunday Holiday Parks	Prescribed Business Activity (as per s39(1) of LGR)	CCC
Shute Harbour Marine Terminal	Prescribed Business Activity (as per s39(1) of LGR)	None (CCC not applied)
Proserpine Entertainment Centre	Prescribed Business Activity (as per s39(1) of LGR)	None (CCC not applied)
Road Maintenance Performance Contracts	Business Activity (as per s47(3)(b) of LGA)	None (CCC not applied)

CNP = Competitive Neutrality Principle

CCC= Code of Competitive Conduct

Significant Business Activities

Water & Sewerage Services

Whitsunday Water is responsible for delivering essential water, sewerage, plumbing and trade waste services across the Whitsunday Region.

The business unit provides safe, reliable and high-quality potable water to designated supply areas, manages the collection and treatment of wastewater from sewerage service zones, and oversees regulatory plumbing and drainage compliance activities across the local government area.

In addition to operating and maintaining water and sewerage infrastructure, Whitsunday Water administers plumbing and drainage services, including the assessment of applications, inspection of plumbing and drainage works, compliance monitoring, and enforcement activities to ensure installations meet relevant legislative and public health requirements.

The business unit also manages Council's trade waste program, regulating the discharge of commercial and industrial wastewater into the sewerage network.

Through trade waste approvals, monitoring, compliance inspections and customer engagement, Whitsunday Water helps protect public health, wastewater infrastructure and the environment while supporting local businesses to meet their obligations.

All waste water is treated in accordance with environmental regulations and licence conditions, with treated effluent either safely disposed of or recycled for approved uses. Recycled water is utilised for fit-for-purpose applications, including the irrigation of public open spaces and recreational facilities such as golf courses, supporting Council's sustainability and resource recovery objectives.

In accordance with the definitions outlined in the Local Government Act 2009 and Local Government Regulation 2012, Whitsunday Water operates as a Significant Business Activity (SBA). Council applies full-cost pricing principles, to the extent practicable, when determining water and sewerage service charges, ensuring transparency, accountability and the long-term financial sustainability of these essential services.

Waste and Recycling Services

The Waste & Recycling Services business unit delivers essential waste collection, recycling, and disposal services to communities across the Whitsunday region. Its operations are focused on maintaining public health and environmental protection by managing waste responsibly and efficiently.

Through strategic planning and community engagement, Waste Services continues to promote sustainable practices that reduce landfill dependency and contribute to a cleaner, healthier environment for current and future generations.

In accordance with the definitions outlined in the Local Government Act and Regulation, Waste & Recycling Services operates as a Significant Business Activity (SBA). Council applies full cost pricing principles, to the extent practicable, in determining the pricing structure for Waste & Recycling services, ensuring transparency, accountability, and long-term financial sustainability.



Kelsey Creek Landfill

Business Activities

Whitsunday Coast Airport

Operated by Whitsunday Regional Council, Whitsunday Coast Airport (WCA) is the gateway to one of Australia's most iconic tourist destinations.

Set across 430 hectares in a central location, WCA is the main aviation hub for the Whitsundays, providing easy access to Airlie Beach, Cannonvale, Shute Harbour, Bowen, Collinsville and Proserpine. With ample surrounding land, the airport has no restrictions on future growth, including a potential runway expansion beyond 3,000m.

Council continued to deliver on the Whitsunday Coast Airport Master Plan, progressing priority projects and achieving key milestones that support future growth, improved operations and an enhanced passenger experience.

The purpose-built Freight Distribution Centre (FDC) offers streamlined underbelly cargo handling, opening new opportunities for agriculture, tourism, and small business, while enhancing market access for local producers.

WCA is one of Australia's fastest growing large regional airports, with direct flights from Brisbane, Sydney, Melbourne and Cairns serviced by Jetstar, Virgin Australia and Skytrans Australia. Council applies the Code of Competitive Conduct where practicable, ensuring transparency and fairness across airport operations.

Shute Harbour Marine Terminal

Operated by Whitsunday Regional Council, Shute Harbour Marine Terminal (SHMT) is a marine and tourism facility located in a natural harbour near Airlie Beach.

It provides access to the Whitsundays and Great Barrier Reef islands for ferries, cruise ships, super yachts, private boats, and tourism operators, supporting local businesses, island resorts, and the regional tourism industry.

The terminal includes passenger facilities such as a licensed café and bar, luggage handling, transport connections, and function and conference spaces.

Marine infrastructure includes deep-water berths, pontoons, fuelling services, yacht provisioning, and direct ferry services to Hamilton and Daydream Islands.

A key priority for SHMT is its long-term development as a commercial marine port precinct integrated with Whitsunday Coast Airport, supporting both transportation and tourism in the region.

An Asset Management Plan is in place to guide asset ownership, service levels, and future demand. The Code of Competitive Conduct does not apply to this business activity.



Whitsunday Coast Airport


Shute Harbour Marine Terminal

Whitsunday Holiday Parks

The Whitsunday Regional Council manages three key holiday parks - Lake Proserpine, Proserpine and Queens Beach Bowen - as part of its commitment to enhancing community facilities and supporting regional growth.

These parks serve as valuable public assets, providing versatile spaces for recreation, community events, and local engagement. Lake Proserpine Holiday Park offers outdoor recreation opportunities, including fishing, boating, and camping, promoting healthy lifestyles and community connection.

Proserpine Holiday Park is centrally located near local amenities, making it a convenient hub for sports, leisure activities, and community events.

Queens Beach Bowen Holiday Park combines coastal access with recreational amenities, serving as a key space for relaxation, social gatherings, and active living. Council's management of these facilities ensures they are maintained to high standards, providing safe, welcoming, and accessible environments for residents and visitors alike.

Council's investment in these parks enhances public spaces, supports local businesses, and stimulates the regional economy by driving local spending and attracting visitors. These efforts align with Council's broader goals of improving regional infrastructure and providing quality facilities that meet the evolving needs of the Whitsundays community.

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



Whitsunday Holiday Park | Queens Beach, Bowen



Proserpine Entertainment Centre


Foxdale Quarry

Proserpine Entertainment Centre

The Proserpine Entertainment Centre (PEC) is a modern events and convention facility serving as the Whitsunday Region's hub for performing arts and entertainment.

Built to support community growth, the PEC offers a versatile space for everything from local performances to conferences and corporate events.

Centrally located on Proserpine's main street, the PEC provides diverse event spaces suitable for community, private and corporate use. Its proximity to the Bruce Highway and Whitsunday Coast Airport makes it easily accessible, enhancing its role as a key venue for regional events.

Council's management of the PEC provides a vital community facility that supports local arts, attracts events, and contributes to the regional economy.

The centre boosts local employment, drives visitor spending, and aligns with Council's commitment to fostering economic growth and enhancing community infrastructure in the Whitsundays.

The Code of Competitive Conduct does not apply to this business activity.

Foxdale Quarry

Council operates the Foxdale Quarry as a commercial business. The quarry supplies crushed rock materials for the construction industry which utilises it for the construction and maintenance of roads, subdivisions, housing, general industrial construction, and infrastructure projects.

The output from the quarry is sold to Council for its internal construction purposes as well as sold to external parties.

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



Road Maintenance Performance Contracts

Road Maintenance Performance Contracts (RMPC) are sole-invitee agreements between councils and the Queensland Department of Transport and Main Roads (TMR) for the routine upkeep of state-controlled roads.

The RMPC business activity is responsible for maintaining and preserving the extensive state road network across the region. The activity supports the safe and efficient movement of residents, visitors, freight and essential services between communities on State Roads.

Council delivers a range of maintenance services, including pavement repairs, gravel re-sheeting, shoulder maintenance, drainage upkeep, line marking and roadside vegetation management. These activities help extend asset life, improve network reliability, and support long-term service delivery.

The activity was identified as a business activity in accordance with section 47 of the Local Government Act 2009, with no Code of Competitive Conduct applied.

05 - Financials



Community Financial Statements

A community financial report contains a summary and analysis for our community to enable greater understanding of Council's financial performance and position for the 2025/26 financial year. As financial statements are often difficult for people other than accountants to understand, this report aims to give the reader a summary of Council's financial statements along with key financial statistics and ratios.



3.55% Operating Surplus Ratio on a Five Year Average

Our operating surplus ratio 5 year average was 3.55% which is within the target range of greater than 0%



$121.3M

Raised in Rates and Utility Charges



$1.62B

Total Community Assets



$185M

Total Revenue



$70.7M

Capital Investment



$129M

Spent on Providing Services and Support to our Community



$59M

Balance of Borrowing (up from $57.4M in 2024/25)



$39M

Set Aside to Renew our Community Assets



$196M

Total Liabilities



$13.5M

Operating Surplus

Simplified Statement of Comprehensive Income

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.

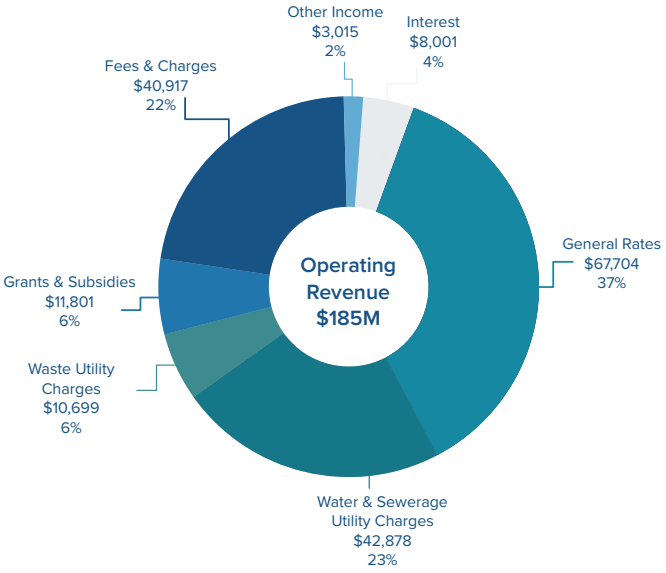
	2025/26 (in $'000)	2024/25 (in $'000)
What we Levied our Ratepayers	121,282	110,858
What we Invoiced our Customers	40,917	34,701
What we Received as Grants & Subsidies	11,801	12,388
What We Received As Interest from Investment	8,001	7,427
Our Other Revenue	3,015	2,276
Our Total Recurrent Earnings	185,016	167,650
What We Spent on Our Staff	(51,373)	(49,410)
What We Spent on Our Suppliers	(77,919)	(77,357)
Our Total Direct Spend	(129,292)	(126,767)
What We Paid Our Bankers	(3,666)	(3,503)
What We Set-aside for Asset Renewals	(38,557)	(37,654)
Our Operating Surplus/(Deficit)	13,502	(274)
Our Capital Revenue	47,076	39,998
Our Capital Expenses	(46,539)	(24,143)
Our Capital Surplus/(Deficit)	537	15,855
Our Net Earnings	14,038	15,581

Council made an operating surplus of $13.5M after charging depreciation of $38.5M. The resulting Net Earnings Surplus of $14.0M provides capacity to reinvest in community infrastructure, renew existing assets and support future service delivery.

Where Does our Money Come From?

94% of Council's revenue is "own source" or "Council controlled" (General Rates, Water, Sewer & Waste Utility Charges and Fees & Charges), providing Council with a high degree of control over its future financial sustainability with less reliance on grants and subsidies.

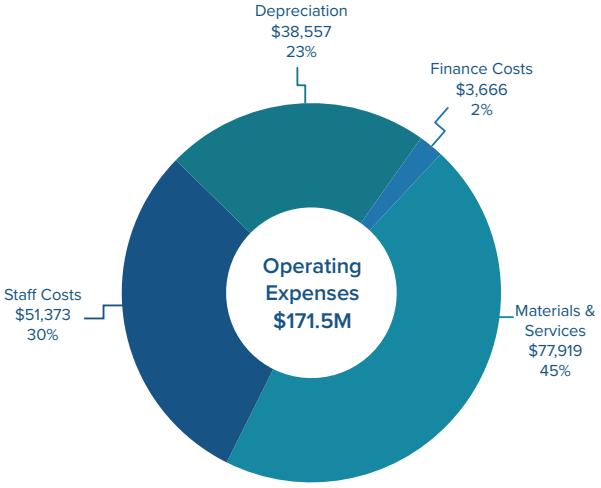
The key movements from the previous Financial Year relate to additional rates and utility charges generated, as well as an increase in revenue received from fees and charges that relate to the waste levy income being recognised as income rather than a reduction of expenses.



Where Do We Spend our Money?

Material & Services purchased by Council was the largest cost item (45%), followed by payments made to staff (30%). The funds set aside as depreciation represent the estimated reduction in the value of an asset as it is used to provide a service to the community. It provides a guide as to what Council should spend on renewing community assets.

They key movements in operating expenses from the previous Financial Year include increases to depreciation expense as a result of the asset revaluation in the prior year. What we paid our staff increased with CPI , with what we spent on suppliers remaining relatively flat compared with last year.



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.

	2025/26 (in $'000)	2024/25 (in $'000)
Assets We Own	1,405,457	1,409,519
Inventory We Hold	2,565	2,621
What We are Owed (by Ratepayers & Customers)	33,333	30,532
What We Have in the Bank	183,412	124,104
Our Total Assets	1,624,766	1,566,776
What We Owe Our Suppliers	77,825	41,774
What We Put Aside For Future Costs (for landfill and staff leave)	57,171	50,720
What We Owe Our Lenders	61,191	59,740
Our Total Liabilities	196,186	152,234
Our Community Wealth	1,428,580	1,414,542

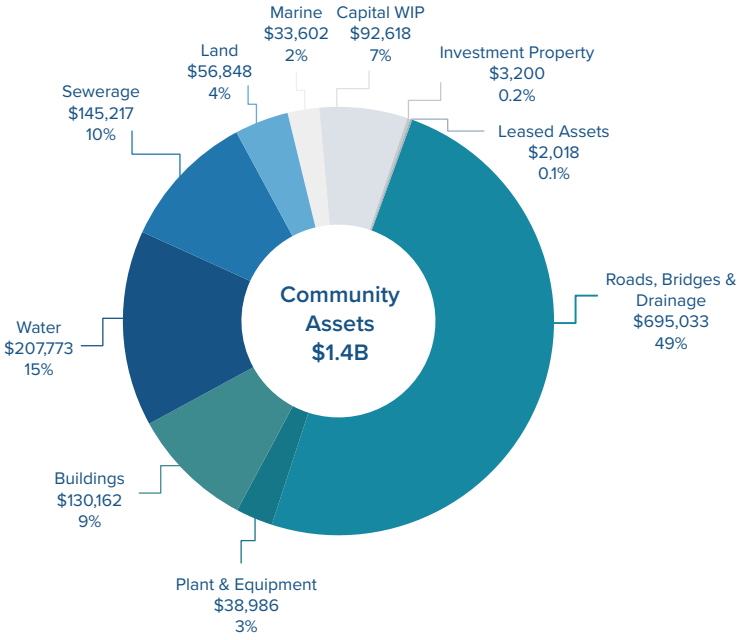
Net Community Assets total $1.43 billion, placing Council in a good position to continue to provide essential services to our community. What we have in the bank has seen a increase as we prepare to spend on major projects in the coming years.

What Do We Own?
Our Community Assets

	2025/26 (in $'000)	2024/25 (in $'000)
Roads, Bridges & Drainage Network	695,033	679,030
Water Infrastructure	207,773	213,028
Sewerage Infrastructure	145,217	148,054
Buildings	130,162	129,965
Capital Work in Progress	92,618	105,396
Land & Land Improvements	56,848	56,323
Plant & Equipment	38,986	39,207
Marine Infrastructure	33,602	33,341
Investment Property	3,200	2,950
Leased Assets	2,018	2,226
Total	1,405,457	1,409,519

49% of the community assets are in our sealed and unsealed roads network. With the water and sewer networks making the next largest segments.

Due to the significant capital works program in recent years, $83.7M of work in progress was capitalised during the year with $92.6M of assets remaining in Work in progress at 30 June 2026.

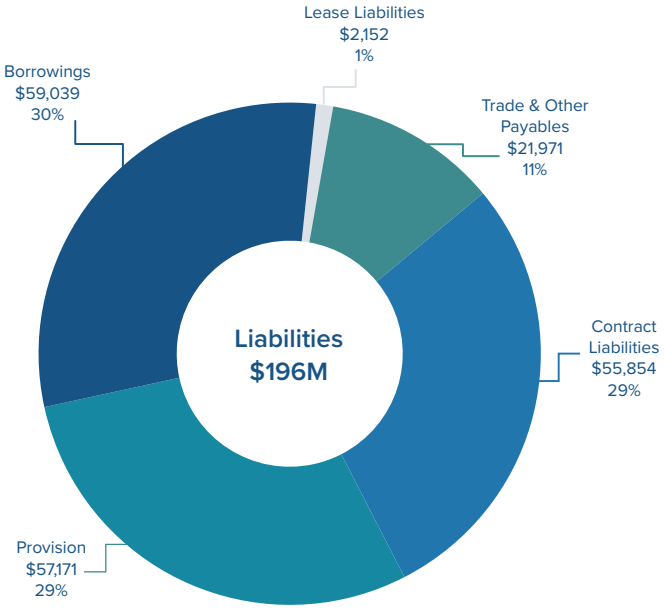


What Do We Owe?
Our Liabilities

	2025/26 (in $'000)	2024/25 (in $'000)
Trade and other payables	21,971	21,109
Contract liabilities	55,854	20,665
Provisions	57,171	50,720
Borrowings	59,039	57,392
Lease liabilities	2,152	2,349
Total	196,186	152,234

Liabilities total $196M which represents 14% of community equity. The provision increase of $6M mainly relates to recognising the increased costs for managing Council's landfills ensuring costs are put aside for future requirements.

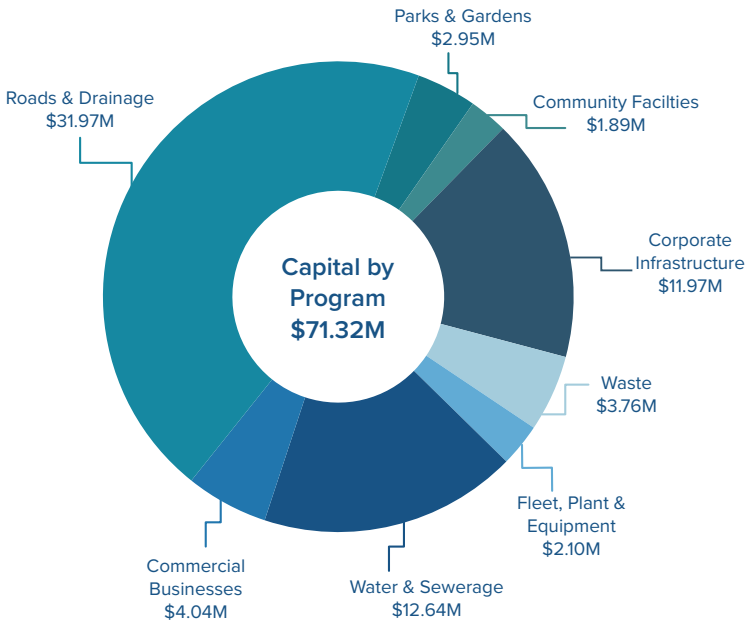
The increase in Contract Liabilities of $35M mostly relates to the Residential Activation funding received for works Council is yet to complete.



2025/26 Capital Program

In 2025/26, Council delivered a $71.32 million capital works program, investing in the renewal and enhancement of infrastructure and assets across the region. This investment supported Council in meeting service obligations for the community while also creating local job opportunities and strengthening the regional economy.

During the year, we also progressed work on a rolling three-year capital program. This long-term approach is designed to improve delivery outcomes, support sustained community growth, and provide continued opportunities for local trades and businesses.



Financial Sustainability Indicators

The Sustainability Framework has been developed by the Department of State Development, Infrastructure, Local Government and Planning. It provides a more holistic approach to monitoring Council sustainability, and it covers both financial and non-financial indicators.

As a Tier 4 Council, the table below presents the target range and Council's position for the current year and the 5-Year average and all financial sustainability ratios are within the targeted range.

Type	Measure	Target Range	2025/26	5-Year Average
Financial Capacity	Council-Controlled Revenue	N/A	84% ✓	84% ✓
	Population Growth	N/A	3% ✓	2% ✓
Operating Performance	Operating Surplus Ratio	Greater than 0%	8% ✓	4% ✓
	Operating Cash Ratio	Greater than 0%	29% ✓	27% ✓
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.88 months ✓	N/A
Asset Management	Asset Sustainability Ratio	Greater than 80%	148% ✓	118% ✓
	Asset Consumption Ratio	Greater than 60%	67% ✓	70% ✓
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	1.09 times ✓	1.63 times ✓

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Whitsunday Regional Council Financial Statements

For the year ended 30 June 2026

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Whitsunday Regional Council

Statement of Comprehensive Income
For the year ended 30 June 2026

	Note	2026 $	2025 $ Restated
Income			
Recurrent revenue			
Rates and levies	3 (a)	121,281,552	110,857,809
Sale of goods and major services	3 (b)	28,579,219	23,002,732
Fees and charges	3 (c)	4,971,148	4,465,878
Interest received		8,001,002	7,427,009
Sales of contract and recoverable works		7,047,346	6,951,888
Rental income		319,680	280,760
Grants, subsidies, contributions and donations	3 (d) (i)	11,801,248	12,387,587
Other recurrent income	3 (e)	3,015,047	2,275,903
Total Recurrent (operating) revenue		185,016,242	167,649,566
Capital income			
Grants, subsidies, contributions and donations	3 (d) (ii)	45,352,492	37,189,993
Other capital income	4	1,723,100	2,808,145
Total capital income		47,075,592	39,998,138
Total income	2 (b)	**232,091,834**	**207,647,704**
Expenses			
Recurrent expenses			
Employee benefits	5	(51,372,962)	(49,409,928)
Materials and services	6	(77,918,577)	(77,357,079)
Finance costs	7	(3,666,372)	(3,502,839)
Depreciation and amortisation			
Property, plant and equipment	15	(38,240,395)	(37,327,504)
Right of use assets	17	(316,404)	(326,246)
Total recurrent expenses		(171,514,710)	(167,923,596)
Capital expenses	8	(46,538,887)	(24,143,477)
Total expenses	2 (b)	**(218,053,597)**	**(192,067,073)**
Net result		**14,038,237**	**15,580,631**
Other comprehensive income			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	21	-	7,766,998
Total other comprehensive income for the year		-	7,766,998
Total comprehensive income for the year		**14,038,237**	**23,347,629**

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

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Whitsunday Regional Council

Statement of Financial Position
As at 30 June 2026

	Note	2026 $	2025 $ Restated
Current assets			
Cash and cash equivalents	9	130,411,982	114,104,000
Investments	10	53,000,000	10,000,000
Receivables	11 (a)	19,899,508	15,654,176
Inventories	12	2,464,522	1,995,678
Contract assets	16 (a)	5,435,795	5,659,585
Other assets	13	7,997,324	9,218,682
		219,209,131	156,632,121
Non-current assets held for sale		100,000	625,000
Total current assets		219,309,131	157,257,121
Non-current assets			
Investment property	14	3,200,000	2,950,000
Property, plant and equipment	15	1,400,238,284	1,404,342,741
Right of use assets	17 (a)	2,018,440	2,226,148
Total non-current assets		1,405,456,724	1,409,518,889
Total assets	2 (b)	**1,624,765,855**	**1,566,776,010**
Current liabilities			
Payables	18	20,384,702	19,538,733
Contract liabilities	16 (b)	44,271,402	20,664,991
Provisions	19	14,975,991	19,167,366
Borrowings	20	6,931,613	6,283,873
Lease liabilities	17 (b)	330,873	312,462
Total current liabilities		86,894,581	65,967,425
Non-current liabilities			
Payables	18	1,586,140	1,570,741
Contract liabilities	16 (b)	11,582,565	
Provisions	19	42,194,761	31,552,451
Borrowings	20	52,107,064	51,107,776
Lease liabilities	17 (b)	1,821,001	2,036,101
Total non-current liabilities		109,291,521	86,267,069
Total liabilities		**196,186,102**	**152,234,494**
Net community assets		**1,428,579,753**	**1,414,541,516**
Community equity			
Asset revaluation surplus	21	544,596,656	544,596,656
Retained surplus		883,983,097	869,944,860
Total community equity		**1,428,579,753**	**1,414,541,516**

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

Whitsunday Regional Council

Statement of Changes in Equity
For the year ended 30 June 2026

	Note	Total		Retained surplus		Asset revaluation surplus	
			Restated		Restated	Note 21	
		2026	2025	2026	2025	2026	2025
		$	$	$	$	$	$
Balance at beginning of year		1,414,541,516	1,389,458,647	869,944,860	852,628,989	544,596,656	536,829,658
Prior period adjustment for recognition of non-current assets	30	-	1,735,240	-	1,735,240	-	-
Assets not prevously recognised	15	-	-	-	-	-	-
Restated opening balances		1,414,541,516	1,391,193,887	869,944,860	854,364,229	544,596,656	536,829,658
Net result		14,038,237	15,580,631	14,038,237	15,580,631	-	-
Other comprehensive income for the year							
Revaluations:							
Property, plant & equipment	15	-	7,766,998	-	-	-	7,766,998
Total comprehensive income for year		14,038,237	23,347,629	14,038,237	15,580,631	-	7,766,998
Balance at end of year		**1,428,579,753**	**1,414,541,516**	**883,983,097**	**869,944,860**	**544,596,656**	**544,596,656**

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

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Whitsunday Regional Council

Statement of Cash Flows
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		175,675,081	157,414,223
Payments to suppliers and employees		(139,902,957)	(149,379,338)
Interest received		8,001,002	7,427,009
Rental income		319,680	280,760
Non capital grants and contributions		11,624,721	11,563,635
Borrowing costs		(2,016,795)	(2,283,264)
Net cash inflow (outflow) from operating activities	26	53,700,732	25,023,025
Cash flows from investing activities			
Payments for property, plant and equipment	15	(70,993,005)	(68,526,153)
Payments for investment property	14 & 15	(361,958)	(1,737)
Repayments of (advances of) loans to community organisations		4,000	250,000
Proceeds from sale of property, plant and equipment		181,812	759,450
Non-current assets held for sale - Proceeds from sale		88,636	-
Grants, subsidies, contributions and donations		75,767,933	38,111,741
Payments for rehabilitation work	19	(421,812)	(1,694,274)
Net transfer (to) from cash investments	10	(43,000,000)	10,000,000
Net cash inflow (outflow) from investing activities		(38,734,394)	(21,100,973)
Cash flows from financing activities:			
Proceeds from borrowings	20	7,855,434	-
Repayment of borrowings	20	(6,208,405)	(5,939,297)
Repayments made on leases (principal only)	17	(305,385)	(293,571)
Net cash inflow (outflow) from financing activities		1,341,644	(6,232,868)
Net increase in cash and cash equivalents held		16,307,982	(2,310,816)
Cash and cash equivalents at beginning of the financial year		114,104,000	116,414,816
Cash and cash equivalents at end of the financial year	9	**130,411,982**	**114,104,000**

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

Docusign Envelope ID: D8808A7D-5997-88A3-8372-9DE4ADA55903

Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

1 Information about these financial statements

1.1 Basis of preparation

These general purpose financial statements are for the period 1 July 2025 to 30 June 2026 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for 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

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

1.4 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, these standards have not been adopted by Council and will be included in the financial statements on their effective date. None of these standards are expected to have a material impact on reported positions, performance and cash flows.

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:

- Revenue recognition - note 3
- Valuation of Investment Property - note 14
- Valuation and depreciation of property, plant and equipment - note 15
- Leases - note 17
- Provisions - note 19
- Contingent liabilities - note 24
- Financial liabilities - note 27

1.6 Rounding and comparatives

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

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

1.7 Volunteer services

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. Council is in receipt of Volunteer Services provided to Proserpine Entertainment Centre from the community. Council partners with Queensland Corrective Services to provide beneficial works projects for the community, and rehabilitate offenders to assist with their return to society. Although the fair value of these volunteer services can be reliably measured they have not been recognised as per AASB 1058 as these services do not provide direct economic benefit to Council and would not be procured if they were not provided voluntarily.

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.

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

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

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 Human Resources, Communications, 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, strategic resource management and achieve effective and efficient management of Council.

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 departments include Governance and Administration, Financial Services, Procurement, Property, Fleet & Workshops, and Information Services.

Regional Strategy and Planning
Regional Strategy and Planning caters for Council's aim to achieve sustainable development in the region's communities. This is achieved through Strategic Planning, Development Assessment, Building Certification and Plumbing Certification including the management of Council's Local Government Infrastructure Plan.

Community Services and Facilitation
Caters for Council's aim to achieve sustainability by maintaining compliance activities, vibrant communities and a thriving natural environment. This includes environmental health, natural resource management, local laws, aquatic facilities, libraries and function centres. This area also manages Council's customer contact centres.

Infrastructure Services
To provide well-maintained, safe & efficient transport and stormwater networks, marine infrastructure, 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.

Commercial Businesses
To maintain public airports and ports that provide air and sea transportation for the community, tourism and industry as well as smaller airstrips within the region, quarry operations, holiday parks, economic development and tourism to support a strong and diverse economy.

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.

Capital Program and Network Planning
To provide well-constructed infrastructure assets across the organisation and delivery of strategic planning associated with the long term infrastructure needs of our community.

Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

2 Analysis of results by function (continued)

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

	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	Total Assets
	Recurrent revenue		Capital revenue				Recurrent	Capital					
	Grants	Other	Grants	Other									
Programs	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $	as at 30/6/26 $
Office of the Chief Executive	406,441	236,893	-	-	-	643,334	(8,320,393)	-	413,600	(7,906,793)	(7,263,459)	(7,263,459)	-
Corporate Services	4,028,539	97,344,672	7,988,231	247 338	(21,276,614)	88,332,166	(13,729,625)	(4,337,921)	1,173,855	(16,893,691)	67,540,827	71,438,475	339,143,174
Regional Strategy and Planning	130	2,436,245	2,702,496	-	-	5,138,871	(3,922,287)	-	707,312	(3,214,975)	(778,600)	1,923,896	23,816
Community Services and Facilitation	1,724,410	3,171,086	1,274,836	-	-	6,170,332	(22,671,957)	(503,855)	2,922,024	(20,253,798)	(14,854,437)	(14,083,466)	38,764,869
Infrastructure Services	4,186,652	4,744,153	5,900,494	-	(3,517)	14,827,782	(58,983,641)	(32,403,633)	10,518,275	(80,868,999)	(39,538,078)	(66,041,217)	739,702,595
Waste Management	82,252	21,663,263	288,181	1,422 235	(1,731,611)	21,734,320	(18,878,997)	(5,871,696)	1,349,080	(23,401,613)	2,493,987	(1,667,293)	14,055,676
Commercial Businesses	-	21,020,405	1,269,637	53 527	(9,436)	22,334,133	(21,678,905)	(3,118,518)	1,570,988	(23,226,435)	903,052	(892,302)	104,937,081
Water Services	130,343	29,354,470	2,763,602	-	(2,491,996)	29,756,419	(23,554,415)	(192,820)	2,598,865	(21,148,370)	8,037,267	8,608,049	230,487,707
Sewerage Services	118,500	19,287,476	2,687,201	-	(514,270)	21,578,907	(19,719,873)	(109,037)	3,664,303	(16,164,607)	2,836,136	5,414,300	156,882,541
Capital Program and Network Planning	1,113,981	86,917	20,477,814	-	(103,142)	21,575,570	(6,185,203)	(1,397)	1,212,284	(4,974,316)	(3,875,163)	16,601,254	768,397
Total	**11,801,248**	**199,345,580**	**45,352,492**	**1,723 100**	**(26,130,586)**	**232,091,834**	**(197,645,296)**	**(46,538,887)**	**26,130,586**	**(218,053,597)**	**13,501,532**	**14,038,237**	**1,624,765,855**

	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	Total Assets
	Recurrent revenue		Capital revenue				Recurrent	Capital					
	Grants	Other	Grants Restated	Other		Restated							Restated
Programs	2025 $	2025 $	2025 $	2025	2025 $	2025 $	2025 $	2025 $	2025 $	2025 $	2025 $	2025 $	as at 30/6/25 $
Office of the Chief Executive	250,041	14,715	-	-	-	264,756	(2,846,354)	-	204,286	(2,642,068)	(2,377,312)	(2,377,312)	-
Corporate Services	5,967,048	90,460,189	2,868,924	165 149	(21,915,423)	77,545,887	(15,727,113)	(1,624,482)	1,041,563	(16,310,012)	59,826,264	61,235,875	276,045,598
Regional Strategy and Planning	-	2,193,665	3,752,294	-	-	5,945,959	(4,579,857)	-	734,321	(3,845,536)	(1,651,871)	2,100,423	23,816
Community Services and Facilitation	750,248	2,819,013	53,978	-	-	3,623,239	(23,316,242)	(190,640)	2,934,325	(20,572,557)	(16,812,656)	(16,949,318)	38,464,351
Infrastructure Services	4,226,269	4,825,972	26,688,127	-	(3,005)	35,737,363	(60,890,235)	(9,053,916)	11,061,507	(58,882,644)	(40,779,492)	(23,145,281)	751,108,589
Waste Management	37,677	16,140,329	348,122	2,428 640	(871,102)	18,083,666	(16,821,111)	(9,237,001)	1,664,488	(24,393,624)	150,281	(6,309,958)	11,227,746
Commercial Businesses	19,352	17,731,714	2,167,298	214 356	(6,001)	20,126,719	(21,978,194)	(698,289)	1,720,888	(20,955,595)	(2,512,241)	(828,876)	106,111,349
Water Services	52,428	27,182,958	868,356	-	(2,428,356)	25,715,386	(21,673,215)	(931,787)	2,299,811	(20,305,191)	5,473,626	5,410,195	228,048,974
Sewerage Services	31,500	19,765,705	395,643	-	(630,411)	19,562,437	(19,035,333)	(2,364,452)	3,077,628	(18,322,157)	3,209,089	1,240,280	154,978,452
Capital Program and Network Planning	1,013,024	64,513	47,250	-	(82,496)	1,042,291	(6,992,736)	(42,930)	1,197,977	(5,837,689)	(4,795,398)	(4,795,398)	767,135
Total	**12,387,587**	**181,198,773**	**37,189,992**	**2,808 145**	**(25,936,794)**	**207,647,703**	**(193,860,390)**	**(24,143,477)**	**25,936,794**	**(192,067,073)**	**(274,030)**	**15,580,630**	**1,566,776,010**

This is page 135 of the Agenda of Council's Ordinary Council Meeting - 28 October 2026

Attachment 11.1.1 2025/26 Annual Report

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $
3 Revenue			
(a) Rates, levies and charges			
Rates, levies and charges are recognised as revenue when Council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.			
General rates		71,168,767	63,706,201
Water		14,283,057	13,399,560
Water consumption, rental and sundries		10,118,387	9,131,000
Sewerage		20,309,143	19,615,257
Waste management		11,249,569	10,284,628
Rates and utility charge revenue		127,128,923	116,136,646
Less: Discounts		(5,067,799)	(4,525,439)
Less: Pensioner remissions		(779,572)	(753,398)
Net rates, levies and charges		**121,281,552**	**110,857,809**
(b) Sale of goods and major services			
Sale of goods is recognised at the point in time when the performance obligation is completed or when the service is rendered.			
Council generates revenue 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		2,532,841	2,313,533
Refuse tips and transfer station charges		6,927,773	4,415,181
Aerodrome charges		8,115,381	7,133,202
Quarry charges		3,957,551	2,619,881
Shute Harbour commercial activities		3,966,456	3,614,083
Holiday Parks fees and charges		1,486,614	1,487,762
Water and sewerage fees and charges		747,021	626,758
Entertainment & community centres		845,582	792,332
		28,579,219	**23,002,732**
(c) Fees and charges			
Revenue arising from fees and charges is recognised at the point in time when 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		2,031,679	1,934,353
Animal registrations		245,331	247,777
Inspection fees		145,830	125,040
Licences and permits		925,585	860,861
Fines and infringements		481,264	439,979
Search Fees		494,967	369,845
Other statutory fees		129,510	76,673
User fees and charges		516,982	411,350
		4,971,140	**4,465,070**

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $
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 difference in value is recognised as revenue when the asset is acquired and controlled by Council.			
(i) Operating			
General purpose grants		7,739,113	8,460,761
State Government subsidies & grants		3,039,716	2,958,649
State Government grant for flood damage		986,439	945,802
Donations		3,136	550
Contributions		32,844	21,825
Total recurrent revenue		**11,801,248**	**12,387,587**
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		2,586,672	3,616,789
State Government subsidies & grants		13,998,702	7,260,886
DRFA flood damage grants for capitalised repairs		20,477,814	17,775,943
Infrastructure charges		3,115,462	3,752,294
		40,178,650	**32,405,912**

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $ Restated
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 Council obtains control of the assets 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 in excess of the recognition threshold are recognised at the fair value of the contribution received on the date of acquisition. A non-current asset is also recognised if the value is in excess of the recognition threshold.			
(b) Non-monetary revenue received is analysed as follows:			
Developer assets contributed by developers at fair value		5,173,842	4,784,081
Total capital revenue		**45,352,492**	**37,189,993**
Total grants, subsidies, contributions and donations		**57,153,740**	**49,577,580**
(iii) Timing of revenue recognition for grants, subsidies, contributions and donations			
Grants and subsidies			
Revenue recognised at a point in time		8,130,227	8,940,760
Revenue recognised over time		40,698,229	32,078,070
Contributions			
Revenue recognised at a point in time		8,325,284	8,558,750
		57,153,740	**49,577,580**
(e) Other recurrent income			
Government reimbursements		1,807,950	1,438,413
Other recurrent		1,207,097	837,490
		3,015,047	**2,275,903**
4 Other capital income			
Revaluation of investment property	14	1,131	190,380
Gain on sale of non-current assets		247,339	165,149
Changes arising from revisions of future restoration expenditure - Quarry rehabilitation	19	52,395	23,976
Reduction in rehabilitation provision on land not controlled by Council	19	1,422,235	2,428,640
		1,723,100	**2,808,145**
5 Employee benefits			
Total staff wages and salaries		37,987,084	37,430,990
Councillors' remuneration		644,927	633,522
Annual, sick and long service leave entitlements		9,035,150	7,093,420
Termination benefits		415,151	236,045
Superannuation	25	4,953,558	4,832,776
		53,035,870	50,226,753
Other employee related expenses		2,207,505	2,120,296
		55,243,375	52,347,049
Less: Capitalised employee expenses		(3,870,413)	(2,937,121)
		51,372,962	**49,409,928**
Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties.			
Total Council employees at the reporting date:		**2026 Number**	**2025 Number**
Elected members		7	7
Administration staff		204	216
Depot and outdoors staff		206	209
Total full time equivalent employees		**417**	**432**

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

		Note	2026 $	2025 $
6	**Materials and services**			
	Audit of annual financial statements by the Auditor-General of Queensland		116,242	187,598
	Community donations, grants, subsidies & contributions		2,473,092	2,635,358
	Legal services		781,069	1,028,316
	Insurance		3,163,231	3,330,427
	Consultants & services		3,350,228	2,485,556
	Contractors		29,873,160	31,596,047
	Equipment hire & plant operations		5,742,967	5,618,990
	Advertising & marketing		462,889	746,318
	Cost of inventories		1,695,921	695,156
	Communications & IT		6,900,536	6,874,432
	Repairs & maintenance & utility charges		4,434,313	4,967,880
	Raw materials & consumables		12,470,035	9,532,692
	Registrations & subscriptions		189,494	145,153
	Safety		1,527,818	1,400,644
	Purchase of water		3,126,243	2,967,384
	Low-value leases	17	33,090	66,611
	Other material and services		844,923	2,397,314
	Direct expenses in investment properties		733,326	681,203
			77,918,577	**77,357,079**
7	**Finance costs**			
	Finance costs charged by the Queensland Treasury Corporation		1,957,049	2,213,901
	Bank charges		222,655	256,189
	Impairment of receivables and bad debts written up		(41,933)	(329,959)
	Quarry rehabilitation - change in present value	19	54,272	44,962
	Landfill rehabilitation - change in present value	19	1,414,582	1,248,382
	Interest on leases	17	59,747	69,364
			3,666,372	**3,502,839**
8	**Capital expenses**			
	Loss on write-off of capital assets	15	40,940,948	14,753,115
	Loss on write-off of investment properties	14	113,089	27,117
	Increase in rehabilitation provision relating to Council controlled site	19	(66,132)	20,507
	Change arising from revision of the future restoration expenditure -Quarry	19	(229,537)	111,399
	Change arising from revision of the future restoration expenditure - Landfil	19	5,780,519	9,231,339
	Total capital expenses		**46,538,887**	**24,143,477**
9	**Cash and cash equivalents**			
	Cash at bank and on hand		63,684,297	945,710
	Deposits at call		66,727,685	113,158,290
	Balance per Statement of Cash Flows		**130,411,982**	**114,104,000**
	Councils cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.			
	Unrestricted cash			
	Cash and cash equivalents		130,411,982	114,104,000
	Less: Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:			
	Unspent government grants and subsidies		55,853,957	20,664,991
	Unspent developer contributions		20,404,818	18,950,605
	Unspent Loan monies		5,225,196	-
	Waste levy refund received in advance	18	3,156,881	3,079,883
	Total externally restricted cash		**84,640,852**	**42,695,479**
	Unrestricted cash		**45,771,130**	**71,408,521**

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $
9	**Cash and cash equivalents (continued)**		
	Cash and deposits at call are held in the Commonwealth Bank (CommBiz) 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	33,582	33,577
	Security deposits	3,258,372	2,388,413
		3,291,954	**2,421,990**
10	**Investments**		
	Term deposits in excess of 3 months are reported as Investments. Investments are held with financial institutions, which are rated A-1+ and A-2 based on rating agency Standard and Poor's ratings. Whilst not capital guaranteed, the likelihood of a credit failure is assessed as low.		
	Total investments	**53,000,000**	**10,000,000**
11	**Receivables**		
	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.		
	• Rates & Utility Charges Debtors - 0.025% of amounts outstanding past the due date • Infringement Debtors - 30% of amounts outstanding past the due date • Infringement Debtors - 100% of amounts outstanding > 12 months with SPER • 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 *Local Government Act 2009* to sell an owner's property to recover outstanding rates and utility charges.		

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $ Restated
11 Receivables (continued)			
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		8,849,213	7,789,223
Other debtors		11,684,670	8,565,304
Less: Loss Allowance		(634,375)	(704,351)
		19,899,508	15,650,176
Loans and advances to community organisations		-	4,000
Less: Loss Allowance		-	-
		19,899,508	**15,654,176**
Interest was charged on outstanding rates and levies at a rate of 12.35% 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.			
Movement in accumulated impairment losses is as follows.			
Opening balance at 1 July		704,351	1,801,009
Less: Debts written off during the year		(113,671)	(1,186,463)
Impairment adjustment in period		76,522	98,925
Less: Impairments reversed		(32,827)	(9,120)
Closing balance at 30 June		**634,375**	**704,351**
Ageing of past due receivables and the amount of any impairment is disclosed in the following table:			
Not past due		10,566,705	7,496,704
Past due 31-60 days		505,442	431,408
Past due 61-90 days		205,074	134,450
More than 90 days		9,256,662	8,295,965
Impaired		(634,375)	(704,351)
Total		**19,899,508**	**15,654,176**

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $
12 Inventories			
Stores, raw materials and quarry inventory held are valued at cost and include where applicable direct material, direct labour and other indirect costs.			
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		1,035,057	717,375
Stores and materials		1,379,210	1,164,324
Shute Harbour fuel		50,255	113,979
Closing Balance		**2,464,522**	**1,995,678**
13 Other assets			
Water charges not yet levied		5,167,112	4,654,039
GST recoverable		1,098,197	1,464,426
Prepayments		1,732,015	3,100,217
		7,997,324	**9,218,682**
14 Investment property			
An Investment property is a property held for the primary purpose of earning rentals and/or capital appreciation. This includes land held by council for a currently undetermined future use. Investment property does not include community housing or other property held to provide a social service.			
Investment property is initially recognised at cost (including transaction costs) and subsequently at fair value. Where investment property is acquired for significantly below fair value it is recorded at fair value on initial recognition.			
Owned investment property			
Fair value at beginning of financial year		2,950,000	2,785,000
Revaluation adjustment to income statement	4	1,131	190,380
Acquisitions	15	361,958	1,737
Assets written-off in the period	8	(113,089)	(27,117)
Fair value at end of financial year		**3,200,000**	**2,950,000**
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 2026. 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 15.			
Income from the investment properties are shown in note 3(b).			
Operating expenses in respect of investment properties are shown in note 6.			

Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

15 Property, plant and equipment

	Note	Land and Improvements	Buildings and Other Structures	Plant and Equipment	Transport Infrastructure	Water Infrastructure	Sewerage Infrastructure	Marine Infrastructure	Works in progress	Total
Basis of measurement		Fair Value 2026	Fair Value 2026	Cost 2026	Fair Value 2026	Fair Value 2026	Fair Value 2026	Fair Value 2026	Cost 2026	2026
Asset Values		$	$	$	$	$	$		$	$
Opening gross value as at 1 July 2025		56,352,581	190,479,727	84,882,986	958,916,776	354,747,785	244,399,558	45,868,147	105,395,695	2,041,043,254
Additions at cost		-	-	-	-	-	-	-	71,354,963	71,354,963
Internal transfers from work in progress		-	12,536,434	7,679,695	58,418,280	530,033	1,650,845	2,921,034	(83,736,321)	-
Contributed assets at valuation		-	27,907	25,771	3,157,234	170,193	200,885	-	-	3,581,990
Disposals		1,311	-	(1,418,507)	-	-	-	-	-	(1,417,196)
Write-offs	8	-	(9,409,748)	(2,506,218)	(47,128,937)	(668,821)	(408,613)	(2,776,485)	(34,639)	(62,933,461)
Revaluation adjustment to other comprehensive income		-	-	-	-	-	-	-	-	-
Revaluation adjustment to capital loss	8	-	-	-	-	-	-	-	-	-
Internal transfers between asset classes		-	1,776,421	(3,929,527)	2,153,106	-	-	-	-	-
Transfer to investment properties		-	-	-	-	-	-	-	(361,958)	(361,958)
Transfer from land held for resale		525,000	-	-	-	-	-	-	-	525,000
Closing gross value as at 30 June 2026		**56,878,892**	**195,410,741**	**84,734,200**	**975,516,459**	**354,779,190**	**245,842,675**	**46,012,696**	**92,617,740**	**2,051,792,592**
Accumulated depreciation and impairment										
Opening balance as at 1 July 2025		29,893	60,514,371	45,675,734	279,887,275	141,719,882	96,345,885	12,527,473	-	636,700,513
Internal transfers between asset classes		-	2,277,594	(2,311,248)	33,654	-	-	-	-	-
Depreciation provided in period		1,246	6,392,778	5,624,654	15,239,964	5,762,099	4,579,369	640,285	-	38,240,395
Depreciation on disposals		-	-	(1,394,087)	-	-	-	-	-	(1,394,087)
Depreciation on write-offs	8	-	(3,936,141)	(1,846,928)	(14,677,147)	(476,001)	(299,576)	(756,720)	-	(21,992,513)
Revaluation adjustment to other comprehensive income		-	-	-	-	-	-	-	-	-
Revaluation adjustment to capital loss	8	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2026		**31,139**	**65,248,602**	**45,748,125**	**280,483,746**	**147,005,980**	**100,625,678**	**12,411,038**	**-**	**651,554,308**
Total written down value as at 30 June 2026		**56,847,753**	**130,162,139**	**38,986,075**	**695,032,713**	**207,773,211**	**145,216,997**	**33,601,658**	**92,617,740**	**1,400,238,284**
Range of estimated useful life in years		Land: Not depreciated. Improvements: 0 - 50	5 - 100	1 - 80	5 - 240	5 - 225	4 - 225	25 - 200	n/a	n/a
Addition of renewal assets		-	-	644,109	-	-	-	-	48,169,878	48,813,987
Addition of other assets		-	-	-	-	-	-	-	22,540,976	22,540,976
Total additons in period		**-**	**-**	**644,109**	**-**	**-**	**-**	**-**	**70,710,854**	**71,354,963**

Whitsunday Regional Council

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For the year ended 30 June 2026

15 Property, plant and equipment

	Note	Land and Improvements	Buildings and Other Structures	Plant and Equipment	Transport Infrastructure Restated	Water Infrastructure Restated	Sewerage Infrastructure Restated	Marine Infrastructure	Works in progress	Total Restated
Basis of measurement		Fair Value 2025	Fair Value 2025	Cost 2025	Fair Value 2025	Fair Value 2025	Fair Value 2025	Fair Value 2025	Cost 2025	2025
Asset Values		$	$	$	$	$	$		$	$
Opening gross value as at 1 July 2024		48,720,583	184,450,118	77,353,707	945,521,796	352,175,982	242,485,016	44,674,827	89,955,551	1,985,336,580
Additions at cost		-	-	-	-	-	-	-	68,527,890	68,527,890
Internal transfers from work in progress		-	8,704,185	10,522,800	20,176,111	4,844,672	5,197,632	1,193,320	(50,638,720)	-
Contributed assets at valuation	3	-	-	-	3,893,264	495,181	395,636	-	-	4,784,081
Disposals		(125,000)	-	(2,413,416)	-	-	-	-	-	(2,538,416)
Write-offs	8	(10,000)	(2,674,576)	(580,105)	(10,674,395)	(2,768,050)	(3,678,726)	-	(2,448,289)	(22,834,141)
Revaluation adjustment to other comprehensive income		7,766,998	-	-	-	-	-	-	-	7,766,998
Revaluation adjustment to capital loss	8	-	-	-	-	-	-	-	-	-
Internal transfers between asset classes		-	-	-	-	-	-	-	(1,737)	(1,737)
Closing gross value as at 30 June 2025		**56,352,581**	**190,479,727**	**84,882,986**	**958,916,776**	**354,747,785**	**244,399,558**	**45,868,147**	**105,395,695**	**2,041,043,254**
Accumulated depreciation and impairment										
Opening balance as at 1 July 2024		28,647	56,108,482	42,060,485	258,588,028	137,772,708	93,109,671	11,730,129	-	609,398,150
Internal transfers between asset classes		-	-	-	-	-	-	-	-	-
Depreciation provided in period		1,246	5,403,766	5,975,934	14,815,289	5,783,437	4,550,488	797,344	-	37,327,504
Depreciation on disposals		-	-	(1,944,115)	-	-	-	-	-	(1,944,115)
Depreciation on write-offs	8	-	(997,877)	(416,570)	(3,516,042)	(1,636,263)	(1,314,274)	-	-	(8,081,026)
Revaluation adjustment to other comprehensive income		-	-	-	-	-	-	-	-	-
Revaluation adjustment to capital loss	8	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2025		**29,893**	**60,514,371**	**45,675,734**	**279,887,275**	**141,719,882**	**96,345,885**	**12,527,473**	**-**	**636,700,513**
Total written down value as at 30 June 2025		**56,322,688**	**129,965,356**	**39,207,252**	**679,029,501**	**213,027,903**	**148,053,673**	**33,340,674**	**105,395,695**	**1,404,342,741**
Range of estimated useful life in years		Land: Not depreciated. Improvements: 0 - 50	3 - 100	1 - 60	10 - 400	3 - 240	5 - 240	40 - 80	n/a	n/a
Addition of renewal assets		-	-	-	-	-	-	-	44,700,985	44,700,985
Addition of other assets		-	-	-	-	-	-	-	23,826,905	23,826,905
Total additions in period		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**68,527,890**	**68,527,890**

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15 Property, plant and equipment (continued)

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. 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 Disaster Recovery Funding 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 it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, progressively over its estimated useful life to 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 commissioned ready for use.

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

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 Council, based on advice of the Asset Management Working Group which comprises the Manager Financial Services and Systems and Asset Custodians. Revaluations are undertaken by the Revaluation Working Group with procedures reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

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15 Property, plant and equipment (continued)

Land and improvements are measured at market value. Buildings and all infrastructure assets are measured on the revaluation basis, at current 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, professionaly 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 5 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 suitably qualified party.

In the intervening years between comprehensive valuations, Council reviews the asset categories for impairment, while checking against industry cost indexes for material changes in the fair value of Councils asset portfolio.

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. This year, as in the past five years, Council has used the Local Government Association of Queensland Council Cost index (LGAQ CCI) which is an indicator of cost increases across the range of services and infrastructure delivered by Local Government.

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
- Marine Infrastructure

In accordance with AASB 13 fair value measurements are categorised on the following basis:
- Level 1 - Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - Fair value based on inputs that are directly or indirectly observable for the asset or liability
- Level 3 - Fair value based on unobservable inputs for the asset and liability

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 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 table presents Council's assets and liabilities measured and recognised at fair value at 30 June 2026.

	Note	Level 2 (Significant other observable inputs)	Level 2 (Significant other observable inputs)	Level 3 (Significant unobservable inputs)	Level 3 (Significant unobservable inputs)	Total	Total
		2026 $	2025 $	2026 $	2025 $	2026 $	2025 $
Recurring fair value measurements							
Investment Property	14						
- Investment property - Land and Buildings		3,200,000	2,950,000	-	-	3,200,000	2,950,000
Property, plant and equipment	15						
- Land and Improvements		24,983,252	24,458,188	31,864,501	31,864,500	56,847,753	56,322,688
- Buildings and Other Structures		-	-	130,162,139	129,965,356	130,162,139	129,965,356
- Transport Infrastructure		-	-	605,032,713	679,029,501	605,032,713	679,029,501
- Water Infrastructure		-	-	207,773,211	213,027,903	207,773,211	213,027,903
- Sewerage Infrastructure		-	-	145,216,997	148,053,673	145,216,997	148,053,673
- Marine Infrastructure		-	-	33,601,658	33,340,674	33,601,658	33,340,674
		28,183,252	**27,408,188**	**1,243,651,218**	**1,235,281,607**	**1,271,834,470**	**1,262,689,795**
Non-recurring fair value measurements							
Non-current assets held for sale		**100,000**	**625,000**	**-**	**-**	**100,000**	**625,000**

Notes to the financial statements
For the year ended 30 June 2026

15 Property, plant and equipment (continued)

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land and Improvements (level 2)	Direct Comparison	30-Jun-25	Herron Todd White	Market values have been derived from direct comparison method with local market trends. Inputs other than quoted prices that are observable for the assets, either directly or indirectly. Inputs are observable using market data. Adjustments to Level 2 inputs include factors specific to the asset, such as the condition, location or comparability of the asset. Level 2 inputs are commonly used in the valuation of property, plant and equipment. Land where directly comparable sales evidence is available and limited professional judgement and adjustment/analysis is required.	NIL	NIL
Land and Improvements (level 3)	Market Approach	30-Jun-25	Herron Todd White	The inputs are based on unobservabe inputs for the asset. Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing situations in which there is little, if any, market activity for the asset or liability at the measurement date. Used for specialised assets where there is no definable market activity under the cost approach methoddogy. Where limited or no directly comparable sales evidence exists, and significant professional judgement and adjustment / analysis of the market data is required.	NIL	NIL
Buildings and Other Structures (level 3)	Current Replacement Cost	30-Jun-23	Assetic Valuers	Inputs to the valuation included the design and construction, average costs of construction, condition and consumption score for each component. The unobservable inputs used to assess the level of remaining service potential required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs. This method is based or 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. This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. As a result, the revaluation for Building and Other Structures are classified as having been valued using Level 3 valuation inputs.	NIL	NIL
Transport Infrastructure (level 3)	Current Replacement Cost	30-Jun-24	Shepherd Asset Management Solutions	Value of assets were assessed on the basis of determining the Gross Replacement Cost of the modern equivalent and then adjusting for the level of consumed future economic benefit and impairment. Valuation Methods: - First Principles Approach utilising labour rates, plant hire, supply contract costs for raw materials - Average cost of outsourced projects or internal construction projects - Benchmarking rate based on surrounding councils aucited unit rates Remaining useful lives calculated utilsing independent consulting firm condition inspection data.	NIL	NIL
Water and Sewer Infrastructure (level 3)	Current Replacement Cost	30-Jun-24	Shepherd Asset Management Solutions	Gross Replacement Cost for passive assets 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. Active Assets conditions data has been prepared utilisirg the NSW Reference Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets was used. The manual is published by the NSW Government: Office of Water and references actual contract costs (including overheads) for the modern equivalent replacement cost for conventional facilities. This document details the asset useful lives for each facility which has been compared with WRC staff's knowledge and utilised at the proportional level of each asset.	NIL	NIL
Marine Infrastructure (level 3)	Current Replacement Cost	30-Jun-24	Shepherd Asset Management Solutions	Valuation Methods: - First Principles Approach utilising labour rates, plant hire, supply contract costs for raw materials - Average cost of outsourced projects or internal construction projects Remaining useful lives calculated utilsing independent consulting firm condition inspection data.	NIL	NIL

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16 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 coincice 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.

	2026 $	2025 $
(a) Contract assets	**5,435,795**	**5,659,585**
(b) Contract liabilities		
Funds received upfront to construct Council controlled assets	55,143,261	19,257,857
Deposits received in advance of services provided	710,696	1,407,134
	55,853,957	**20,664,991**
Current contract liabilities	44,271,402	20,664,991
Non-current contract liabilities	11,582,555	
	55,853,957	**20,664,991**

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

Funds to construct Council controlled assets	4,380,972	11,038,800
Deposits received in advance of services provided	924,209	441,731
	5,305,181	**11,480,531**

17 Leases

Council as a lessee

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.

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Notes to the Financial Statements
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17 Leases (continued)

Terms and conditions of leases

Buildings

Council has two building leases for the Cannonvale Library and the Cannonvale Customer Service Centre. The Library lease has been extended to March 2028 and the Customer Service Centre lease expires March 2026 and will not be renewed.

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 carcelled with reasonable notice.

(a) Right of use assets

	Buildings $	Equipment $	Land $	Total $
Balance at 1 July 2025	641,273	4,919	1,579,955	2,226,148
Additions to right-of-use assets	-	-	108,696	108,696
Depreciation charge	(269,274)	(4,919)	(42,211)	(316,404)
Balance at 30 June 2026	**371,999**	**0**	**1,646,440**	**2,018,440**

	Buildings $	Equipment $	Land $	Total $
Balance at 1 July 2024	489,361	9,837	1,397,614	1,896,813
Additions to right-of-use assets	440,087	-	215,494	655,581
Depreciation charge	(288,175)	(4,918)	(33,153)	(326,246)
Balance at 30 June 2025	**641,273**	**4,919**	**1,579,955**	**2,226,148**

(b) Lease liabilities

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

	2026 $	2025 $
Balance at start of the year	2,348,563	1,986,553
New leases during the year	108,696	655,581
Less: Payments made in the year	(305,385)	(293,571)
Balance at end of the year	**2,151,874**	**2,348,563**
Classified as:		
Current	330,873	312,462
Non-Current	1,821,001	2,036,101
	2,151,874	**2,348,563**

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 $
2026	336,950	552,331	2,861,519	3,750,800	2,151,874
2025	355,882	663,721	2,979,687	3,999,290	2,348,563

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17 Leases (continued)

(c) 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.

All potential future lease payments have been recognised in the lease liability.

(d) 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

Council	2026 $	2025 $
Interest on lease liabilities	59,747	69,364
Depreciation of right of use assets	316,404	326,246
Expenses relating to low-value assets	33,090	66,611
	409,241	**462,221**
Total cash outflows for leases	**365,132**	**362,935**

(e) 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:

- Richmond Road/ Bowen Depot Overflow parking
- Bowen Tourist Information Centre (Big Mango)
- Dingo Beach Transfer Station
- Mt Rooper Reservoir
- Dingo Beach Telecommunication Facility
- Lloyd 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 2 and 100 years and require payments between $100 and $190,000 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.

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	Note	2026 $	2025 $
10 Payables			
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.			
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.			
Current			
Creditors and accruals		13,181,910	13,070,501
Other Liabilities		1,570,741	1,509,143
Prepaid rates		4,018,063	3,607,255
Accrued wages and salaries		1,413,917	1,172,631
Other entitlements		200,071	179,203
		20,384,702	**19,538,733**
Non-Current			
Other Liabilities		1,586,140	1,570,741
		1,586,140	**1,570,741**

Other Liabilities
In 2022, the State government made an advance lump payment to Council of $5,828,035 to cover the next four financial years of the State Waste Levy to ensure households are not indirectly affected by the levy.

In 2023, the State government made an advance lump payment to Council of $1,541,591 to cover the 2025/26 financial year of the State Waste Levy to ensure households are not indirectly affected by the levy.

In 2024, 2025, the State government did not make any advance payments of the State Waste Levy.

In 2026, the State made an advance lump payment to Council of $1,586,140 to cover the 2027/28 financial year of the State Waste Levy to ensure households are not indirectly affected by the levy.

Bringing these payments forward as a lump sum payment provides council with greater flexibility when making investment decisions to help reduce waste generation and increase resource recovery. This will also provide an opportunity for early adopters of waste diversion to redirect any potential advance payment savings into other recovery initiatives for their community betterment.

2026	2026-2027	2027-2028	2028-2029	Total
Waste Levy	$ 1,570,741	$ 1,586,140	$ -	$ 3,156,881
	Current	Non-Current		

2025	2025-2026	2026-2027	2027-2028	Total
Waste Levy	$ 1,509,142	$ 1,570,741	$ -	$ 3,079,883
	Current	Non-Current		

19 Provisions

Annual Leave
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 a right to defer this liability beyond 12 months, annual leave is classified as a current liability.

Long Service Leave

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

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

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Whitsunday Regional Council

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	Note	2026 $	2025 $
19 Provisions (continued)			
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.			
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 $1,774,047 and this cost is expected to be incurred in 2042.			
Details of movements in provision:			
Balance at the beginning of financial year		1,116,710	963,818
Increase in provision - due to change in time	7	54,272	44,962
Increase/(decrease) in provision on Council held land - change in discount rate	8	(12,290)	(5,624)
Increase/(decrease) in provision on Council controlled land - change in discount rate	4	(52,395)	(23,976)
Increase/(decrease) in estimate of future cost on Council held land	8	-	5,801
Increase/(decrease) in estimate of future cost on Council held land	8	(53,842)	20,330
Increase/(decrease) in estimate of future cost Council controlled land	8	(229,537)	111,399
Balance at end of financial year		**822,918**	**1,116,710**
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 2025 and 2080. 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		38,119,006	31,762,199
Increase/(decrease) due to change in estimate of costs of future obligations at landfill sites	8	5,780,518	9,231,339
Increase/(decrease) due to change in discount rate	4	(1,422,235)	(2,428,640)
Increase in provision - due to change in time	7	1,414,582	1,248,382
Amount expended in current year		(421,812)	(1,694,274)
Balance at end of financial year		**43,470,059**	**38,119,006**
Breakdown of provisions between current and non-current:			
Current			
Landfill remediation		4,217,991	9,604,021
Annual Leave		4,766,675	4,488,407
Long service leave		5,511,048	5,074,938
Sick Leave		480,277	-
		14,975,991	**19,167,366**
Non-Current			
Landfill remediation		39,252,068	28,514,985
Long service leave		2,119,775	1,920,756
Quarry rehabilitation		822,918	1,116,710
		42,194,761	**31,552,451**

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Whitsunday Regional Council

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	Note	2026 $	2025 $
20 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 *Local Government Regulation 2012* Council adopts an annual Debt (Borrowing) 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		6,931,613	6,283,873
Non-Current			
Queensland Treasury Corporation		52,107,064	51,107,776
Total Borrowings	27	**59,038,677**	**57,391,649**
Movements in borrowings			
Queensland Treasury Corporation			
Balance at the beginning of financial year		57,391,649	63,330,947
Loans Raised		7,855,433	-
Principal repayments		(6,208,405)	(5,939,298)
Balance at end of financial year	27	**59,038,677**	**57,391,649**
The QTC loan market value at the reporting date was $54,322,859. 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.			
21 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		544,596,656	536,829,658
Adjustments to property, plant and equipment through revaluations			
Land and Improvements		-	7,766,998
		-	7,766,998
Balance at end of financial year		**544,596,656**	**544,596,656**

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	Note	2026 $	2025 $
21 Asset revaluation surplus (continued)			
Asset revaluation surplus analysis			
The closing balance of the asset revaluation surplus is comprised of the following asset categories:			
Land and improvements		16,938,183	16,938,183
Buildings and other structures		18,837,050	18,837,050
Transport infrastructure		364,975,546	364,975,546
Water infrastructure		106,648,472	106,648,472
Sewerage infrastructure		37,197,405	37,197,405
Marine infrastructure		-	-
		544,596,656	**544,596,656**
22 Commitments for expenditure			
Capital commitments			
Commitment exclusive of GST for the construction of the following assets, contracted for at the reporting date, but not recognised as liabilities are as follows:			
Fleet Replacements		523,959	163,776
Collinsville Community Hub Design & Precinct Masterplan		133,093	566,705
Project Management Services - Water/Sewer and Waste Capital Program - Contract 1		250,658	1,123,947
Project Management Services - Water/Sewer and Waste Capital Program - Contract 2		625,376	1,643,836
Cannon Valley Network Reconfiguration		7,630	69,441
Bowen and Proserpine Swimming Pools - Solar Shade Structures		45,726	470,541
Superintendency Services for Water and Sewer Projects		-	481,311
Disaster Recovery DRFA		7,585,282	3,918,956
Build Whitsunday – Regional Water and Sewer Network Upgrade		35,893,284	-
Cannonvale Community Hub - Construction		17,979,282	-
Collinsville Community Hub - Construction		8,877,944	-
Whitsunday Regional Sports Precinct - Principal Design Consultancy		634,735	-
Regional Reseal and Rehab Package 2025-2026		3,387,705	-
Other Assets		7,732,331	3,194,252
These expenditures are payable within one year		**83,677,004**	**11,632,765**
23 Events after reporting period			
There were no material adjusting or disclosing events after the balance date.			
24 Contingent liabilities			
Details and estimates of maximum amounts of contingencies are as follows:			
Local Government Workcare			
The Council is a member of the Queensland local government workers compensation self-insurance scheme, Local Government Workcare. Under this scheme 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.			
Council's maximum exposure to the bank guarantee is:		**1,620,412**	**1,209,423**
Local Government Mutual			
Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or 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 2025 the Financial Statements reported an accumulated surplus and it is not anticipated any liability will arise.			
Accumulated surplus:		**73,436,848**	**72,144,102**

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	Note	2026 $	2025 $ Restated
25 Superannuation			
Council contributes to the Brighter Super 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 Brighter Super trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the Brighter super trustee.			
The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at 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 Council.			
Technically 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 LGIA super 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 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. 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 due on 1 July 2027.			
The most significant risks that may result in Brighter super 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		67,089	110,469
Other superannuation contributions for employees		4,886,469	4,722,307
Total superannuation contributions paid by Council for employees:	5	**4,953,558**	**4,832,776**
26 Reconciliation of net result for the year to net cash inflow from operating activities			
Net result		**14,038,237**	**15,580,631**
Non-cash operating items			
Impairment of receivables and bad debts written off	7	(41,933)	(329,959)
Depreciation		38,556,799	37,653,750
Change in restoration provisions expensed to finance costs	7	1,468,854	1,293,344
		39,983,720	38,617,135
Investing and development activities (non-cash)			
Capital grants, subsidies and contributions	3 (d) (ii)	(45,352,492)	(37,189,993)
Capital income	4	(1,723,100)	(2,808,145)
Capital expenses	8	46,538,887	24,143,477
		(536,705)	(15,854,661)
Changes in operating assets and liabilities			
(Increase)/ decrease in receivables		(2,615,548)	(3,975,897)
(Increase)/ decrease in other assets		1,221,358	(1,033,442)
(Increase)/ decrease in contract assets		519,912	(1,006,700)
(Increase)/ decrease in inventories		(468,844)	(520,290)
Increase/ (decrease) in payables		861,368	(6,714,362)
Increase/ (decrease) in contract liabilities		(696,438)	182,749
Increase/ (decrease) in provisions		1,393,672	(252,138)
		215,480	(13,320,080)
Net cash inflow from operating activities		**53,700,732**	**25,023,025**

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27 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

Risk management framework

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

Council's Audit and Risk Impovement Committee approves policies for overall risk management, as well as providing oversight of Council's credit, liquidity and market risks.

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

Council's Audit,Risk & Impovement Committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by Council. The audit committee is assisted in its oversight role by the internal audit function. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Credit risk

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

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

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

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

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

Liquidity risk

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

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

Exposure to liquidity risk

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

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 20. The following lines of credit were available at the end of the reporting period:

	2026 $	2025 $
Overdraft - QTC working capital facility - limit	20,000,000	20,000,000
Available at 30 June	**20,000,000**	**20,000,000**

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Notes to the Financial Statements
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27 Financial instruments and financial risk management (continued)

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

	0-1 year $	1 to 5 years $	Over 5 years $	Total contractual cash flows $	Carrying amount $
2026					
Trade and other payables	20,384 702	1,586,140	-	21,970,842	21,970,842
Loans - QTC	8,979 262	32,878,123	26,823,666	68,681,051	59,038,677
	29,363 964	34,464,263	26,823,666	90,651,893	81,009,519
2025					
Trade and other payables	19,538 733	1,570,741	-	21,109,474	21,109,474
Loans - QTC	8,223 105	29,807,243	29,277,255	67,307,603	57,391,649
	27,761 838	31,377,984	29,277,255	88,417,077	78,501,123

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

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

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

Sensitivity
Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the net profit and total community equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

		Effect on Net Result		Effect on Equity	
	Net carrying amount $	1% increase $	1% decrease $	1% increase $	1% decrease $
2026					
Cash and cash equivalents	130,411 982	1,304,120	(1,304,120)	1,304,120	(1,304,120)
Investments	53,000 000	530,000	(530,000)	530,000	(530,000)
Loans - QTC	(59,038 677)	-	-	-	-
	124,373 305	1,834,120	(1,834,120)	1,834,120	(1,834,120)
2025					
Cash and cash equivalents	114,104 000	1,141,040	(1,141,040)	1,141,040	(1,141,040)
Investments	10,000 000	100,000	(100,000)	100,000	(100,000)
Loans - QTC	(57,391,349)	-	-	-	-
	66,712 351	1,241,040	(1,241,040)	1,241,040	(1,241,040)

In relation to the QTC loans held by the Council, the following has been applied:

QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

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

Measurement of fair value
The valuation technique used in measuring other financial liabilities is discounted cash flows. This valuation model considers the present value of expected payments, discounted using a risk-adjusted discount rate.

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27 Financial instruments and financial risk management (continued)

(c) Reconciliation of liabilities arising from financing activities

2026	As at 30 June 2025	Cash flows	Non-cash changes	As at 30 June 2026
Loans	57,391 649	1,647,028	-	59,038,677
Lease liability	2,348 563	(305,385)	108,696	2,151,874
	59,740 212	**1,341,643**	**108,696**	**61,190,551**

2025	As at 30 June 2024	Cash flows	Non-cash changes	As at 30 June 2025
Loans	63,330 947	(5,939,298)	-	57,391,649
Lease liability	1,986 553	(293,571)	655,581	2,348,563
	65,317 500	**(6,232,869)**	**655,581**	**59,740,212**

28 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 in 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 governments 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 $340,000 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.

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Whitsunday Regional Council

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28 National competition policy (continued)

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

Whitsunday Coast Airport
Foxdale Quarry
Shute Harbour Marine Terminal
Waste and Recycling Services
Water Supply & Sewerage Services
Whitsunday Holiday Parks

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 presents 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:

For the year 2026 financial year	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Marine Terminal	Waste and Recycling Services	Water Supply & Sewerage Services	Whitsunday Holiday Parks
	2026 $	2026 $	2026 $	2026 $	2026 $	2026 $
Revenue for services provided to external clients	11,103,395	2,997,388	4,247,654	17,271,712	44,604,026	1,394,224
Revenue for services provided to internal clients	-	1,157,644	10,344	2,752,191	1,280,498	-
Community service obligations *	60,860	-	73,000	100,120	808,178	9,789
	11,164,255	4,155,032	4,330,998	20,124,023	46,692,702	1,404,013
Less : Expenditure	9,698,761	3,678,155	4,865,568	17,529,916	37,011,121	1,200,348
Surplus (deficiency)	**1,465,494**	**476,877**	**(534,570)**	**2,594,107**	**9,681,581**	**203,665**

For the year 2025 financial year	Whitsunday Coast Airport	Foxdale Quarry	Shute Harbour Marine Terminal	Waste and Recycling Services	Water Supply & Sewerage Services	Whitsunday Holiday Parks
	2025 $	2025 $	2025 $	2025 $	2025 $	2025 $
Revenue for services provided to external clients	9,700,021	2,580,007	3,858,596	13,847,063	42,749,278	1,395,938
Revenue for services provided to internal clients	-	180,994	5,152	1,459,810	1,264,546	-
Community service obligations *	61,766	-	194,200	159,591	1,155,056	16,867
	9,761,787	2,761,001	4,058,248	15,466,494	45,168,880	1,412,805
Less : Expenditure	8,659,767	3,132,503	4,648,440	15,156,622	35,331,109	1,200,441
Surplus (deficiency)	**1,102,020**	**(371,502)**	**(590,192)**	**309,872**	**9,837,771**	**212,364**

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

Activities	CSO description	2026 Actual $	2025 Actual $
Whitsunday Coast Airport	Landing fees to support essential services	60,860	61,766
Shute Harbour Marine Terminal	Berthing fees to support essential services	73,000	194,200
Waste and Recycling Services	Pensioner concessions	71,517	64,208
Waste and Recycling Services	Sporting/community organisation concessions	28,603	95,383
Water Supply & Sewerage Services	Pensioner concessions	327,145	314,726
Water Supply & Sewerage Services	Sporting/community organisation concessions	481,033	840,330
Whitsunday Holiday Parks	Permanent Resident Concession	9,789	16,867
		1,051,947	**1,587,480**

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

	Note	2026 $	2025 $
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	209,738	202,646
	Whitsunday River Improvement Trust	209,738	202,646
		419,476	**405,292**
	(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	2,231,970	2,398,611
	Post-employment benefits	293,082	266,172
	Long-term benefits	194,670	53,439
	Termination benefits	335,268	-
		3,054,990	**2,718,222**
	Detailed remuneration disclosures are provided in the annual report.		
	(c) Transactions with other related parties		
	(i) Employee expenses for close family members of key management personnel.		
	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.		
	Council employs 417 staff of which only 6 are close family members of key management personnel (2024/25: 7 close family members). Total employee expenses applicable to these 6 employees are:-	**467,576**	**564,914**
	Council have reviewed all other related party transactions and found that there were no materially relevant amounts to report. There are no loans or guarantees to/from related parties.		
	(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: - Payment of rates - Animal registration - Borrowing books from a council library		

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Whitsunday Regional Council

Notes to the Financial Statements
For the year ended 30 June 2026

30 Change in Accounting Policy

During the 2025/26 financial year, Council revised its Contributed Assets Policy, specifically the timing of recognition of contributed assets, and changed its accounting policy for determining when these assets are recognised. Under the revised policy, contributed assets are recognised when they become on-maintenance, being the point at which Council recognises ownership of the asset, while the developer remains responsible for risks and defects during the warranty period. Off-maintenance occurs at the end of the warranty period, when the developer is released from these risks and full ownership and responsibility for the asset resides with Council. Council considers that recognition at the on-maintenance date provides more reliable information by aligning recognition with the point at which sufficient evidence exists to support recognition of the asset. This change has been accounted for as a voluntary change in accounting policy, rather than the correction of a prior period error, as the previous treatment represented the Council's interpretation of when sufficient evidence existed to support recognition of the asset.

As a result of the change in accounting policy, $4,784,081 of contributed assets became on-maintenance in 2024/25 financial year. In addition to that, $1,735,240 of contributed assets became on-maintenance in prior years requiring an adjustment to the opening balance at 1 July 2024. The adjustment to opening balances at 1 July 2024 was assessed as not material to the opening Statement of Financial Position. Consequently, an additional Statement of Financial Position as at 1 July 2024 has not been presented. The net movements of these changes can be viewed in the tables below, restating opening and closing balances for 2024/25 financial year.

The cumulative impact of retrospective depreciation of $105,483 has been assessed and concluded the effect was immaterial to all periods presented and therefore no retrospective depreciation adjustments have been recognised.

To address the impact of this change in policy, Council has restated the 2024/25 comparative figures in the following financial statements:
Statement of Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Relevant notes to the financial statements

Details of the adjustments affecting the 2024/25 comparative year are presented below.

Restatement of Contributed Assets Summary	Original balance as presented at 30 June 2025	Net Adjustment	Restated balance at 30 June 2025
Grants, subsidies, contributions & donations			
Developer assets contributed by developers at fair value	1,102,777	3,681,304	4,784,081
Receivables			
Accrual for Developer assets contributed by developers at fair value	847,303	(847,303)	-
Property, plant & equipment			
Contributed assets at valuation	255,474	6,263,847	6,519,321
Equity			
Opening Balance Retained Surplus	852,628,989	1,735,240	854,364,229

Statement of Comprehensive Income (Extract)	Original balance as presented at 30 June 2025	Net Adjustment	Restated balance at 30 June 2025
Capital Income			
Grants, subsidies, contributions & donations	33,508,689	3,681,304	37,189,993
Net result	11,899,327	3,681,304	15,580,631

Statement of Financial Position (Extract)	Original balance as presented at 30 June 2025	Net Adjustment	Restated balance at 30 June 2025
Current assets			
Receivables	16,501,479	(847,303)	15,654,176
Non-current assets			
Property, plant & equipment	1,398,078,894	6,263,847	1,404,342,741
Total assets	1,561,359,466	5,416,544	1,566,776,010
Net Community assets			
Retained surplus	864,528,316	5,416,544	869,944,860
Total community equity	1,409,124,972	5,416,544	1,414,541,516

Statement of Changes in Equity (Extract)	Original balance as presented at 30 June 2025	Adjustment	Restated balance at 30 June 2025
Prior period adjustment for recognition of non-current assets	-	1,735,240	1,735,240
Net Result	11,899,327	3,681,304	15,580,631
Balance of Retained Surplus	864,528,316	5,416,544	869,944,860

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Whitsunday Regional Council

FINANCIAL STATEMENTS
For the year ended 30 June 2026

MANAGEMENT CERTIFICATE

For the year ended 30 June 2026

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 33, 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 Ry Collins

Mayor

Cr Ry Collins

Date: 08-10-2026

Chief Executive Officer

Warren Bunker

Date: 09-10-2026

Queensland Audit Office
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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 (the council).

The financial report comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

a) I received all the information and explanations I required.

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

c) In my opinion, the financial report:

i. gives a true and fair view of the council's financial position as at 30 June 2026, and of its financial performance for the year then ended

ii. complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The council is responsible for the other information.

The other information comprises the information included in the council's annual report for the year ended 30 June 2026, but does not include the financial report and my auditor's report thereon.

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At the date of this auditor's report, the available other information in the council's annual report for the year ended 30 June 2026 was the current year financial sustainability statement, current year financial sustainability statement – contextual ratios and unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the council for the financial report

The council is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012, and other prescribed requirements and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:
www.auasb.gov.au/auditors_responsibilities/ar4.pdf

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A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

16 October 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

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Whitsunday Regional Council

CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT
For the year ended 30 June 2026

Measures of Financial Sustainability

Type	Measure	Target	As at June 2026	5-Year Average	Council Narrative
Audited ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.88 months	N/A	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.
Operating Performance	Operating Surplus Ratio	Greater than 0%	7.50%	3.55%	The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.
	Operating Cash Ratio	Greater than 0%	29.23%	26.55%	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation amortisation, and finance costs.
Asset Management	Asset Sustainability Ratio	Greater than 80%	147.69%	117.66%	The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.
	Asset Consumption Ratio	Greater than 60%	66.67%	70.39%	The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	1.09 times	1.63 times	The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

Note 1 - Basis of Preparation
The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2025*. The amounts used to calculate the six 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 2026.

Certificate of Accuracy
For the year ended 30 June 2026

This current-year financial sustainability statement has been prepared pursuant to Section 173 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 Ry Collins

Mayor

Cr Ry Collins

Date: 08-10-2026

Chief Executive Officer

Warren Bunker

Date: 08-10-2026

Queensland Audit Office
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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 (the council).

The financial sustainability statement for the year ended 30 June 2026, comprises the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s. 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement is accurately calculated in accordance with the Financial Management (Sustainability) Guideline 2024.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

The council is responsible for the other information.

The other information comprises the information included in the council's annual report for the year ended 30 June 2026, but does not include the financial sustainability statement and my auditor's report thereon.

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At the date of this auditor's report, the available other information in the council's annual report for the year ended 30 June 2026 was the general purpose financial statements, current-year financial sustainability statement – contextual ratios, and the unaudited long-term financial sustainability statement.

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

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

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

Responsibilities of the council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Financial Management (Sustainability) Guideline 2024 and the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines 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.

Queensland Audit Office
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- obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.

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

16 October 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Whitsunday Regional Council

CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT - Contextual Ratios
For the year ended 30 June 2026

Type	Measure	Target	As at June 2026	5-Year Average	Council Narrative
Contextual ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue	N/A	83.69%	84.20%	Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.
	Population Growth	N/A	3.13%	2.18%	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Note 1 - Basis of Preparation
The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2025*. The amounts used to calculate the two 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 2026.

Certificate of Accuracy
For the year ended 30 June 2026

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

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

Mayor Ry Collins

Mayor

Cr Ry Collins
Date: 08-10-2026

Chief Executive Officer

Warren Bunker
Date: 09-10-2026

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Whitsunday Regional Council

UNAUDITED LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT
For the year ended 30 June 2026

Type	Measure	Target	As at June 2025	As at June 2027	As at June 2028	As at June 2029	As at June 2030	As at June 2031	As at June 2032	As at June 2033	As at June 2034	As at June 2035
Audited ratios												
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	10.88 months	6.68 months	5.47 months	5.44 months	5.61 months	5.83 months	5.81 months	6.32 months	6.54 months	7.11 months
Operating Performance	Operating Surplus Ratio	Greater than 0%	7.50%	3.29%	2.93%	3.96%	4.77%	6.01%	6.32%	6.61%	6.26%	6.29%
	Operating Cash Ratio	Greater than 0%	29.23%	25.51%	24.60%	25.97%	26.19%	26.93%	26.84%	27.01%	26.27%	25.83%
Asset Management	Asset Sustainability Ratio	Greater than 80%	147.69%	250.58%	136.93%	121.77%	116.24%	109.80%	102.43%	94.39%	99.60%	113.49%
	Asset Consumption Ratio	Greater than 60%	66.67%	67.83%	67.19%	66.71%	65.59%	64.81%	63.77%	62.85%	61.82%	61.59%
Debt Servicing Capacity	Leverage Ratio	0 to 3 times	1.09 times	1.14 times	1.03 times	0.88 times	0.78 times	0.63 times	0.58 times	0.48 times	0.41 times	0.33 times
Contextual ratios (unaudited)												
Financial Capacity	Council-Controlled Revenue	N/A	83.69%	89.24%	89.89%	90.26%	90.27%	90.39%	90.44%	90.44%	90.44%	90.43%
	Population Growth	N/A	3.13%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.20%
Asset Management	Asset Renewal Funding ratio	Greater than 90%	127.65%	205.80%	140.20%	95.88%	90.36%	87.38%	90.87%	88.81%	96.26%	96.26%

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 2026

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 Ry Collins

Mayor

Cr Ry Collins

Date: 08-10-2026

Chief Executive Officer

Warren Bunker

Date: 09-10-2026


OPERATIONAL PLAN
2025/26
ANNUAL REPORT
Whitsunday
Regional Council

OUR ECONOMY

We plan for growth with the future needs of the community, business and industry in mind

- Diverse economic opportunities where traditional industries and futuristic vision meet
- We're committed to identifying and driving innovation and opportunities
- Bolstering local business and attracting new investment

No.	Operational Initiative/Action	Annual Comment	Status
1.1	Implement actions from the newly adopted Economic Development Strategy and work with key industry sectors such as Tourism, Agriculture, Mining and Energy	The actions for the 25/26 year have progressed and work has continued with key industry sectors.	Completed
1.2	Work collaboratively with Tourism Whitsundays and Bowen Tourism & Business to promote the Whitsunday Region as a destination of choice for tourism	End of year reporting received and satisfied with Financial Year performance. Work alongside Investment, Attraction and Growth to ensure that our ports are able to assist with tourism growth and demand. Preparation commenced within industry for the potential growth on a world scale of the 2032 Olympics within region.	Completed
1.3	Publish an investment prospectus to attract investment to the Whitsunday region across key industry sectors, and to support local businesses	Two initial Investment Prospectuses, focusing on accommodation and retail investment opportunities, are currently being finalised and are on track for completion by mid-September. The Investment & Attraction presentation slide pack has also been created. This action will continue progressing to December 2026.	Progressing
1.4	Support the attraction and delivery of economic driving events	Adopted Major Events & Conferences Sponsorship Policy and administered first round of funding.	Completed
1.5	Implement initiatives and projects from the Whitsunday Advocacy Plan and build partnerships with State and Federal Governments, e.g. Abbot Point SDA	Implementation of the Whitsunday Advocacy Plan is ongoing, with advocacy priorities being refined annually. In the lead-up to the 2028 State and Federal election cycles, Council will continue to fine-tune its advocacy platform to ensure key regional priorities are well positioned for government consideration and future funding opportunities.	Completed

No.	Operational Initiative/Action	Annual Comment	Status
1.6	Refine the advocacy work of Council to ensure a regional voice for the Whitsundays	Implementation of the Whitsunday Advocacy Plan is ongoing. The Advocacy Advisory Group continues to meet bi-monthly, with key outputs progressing through the Economic Development Advisory Group (Policy priorities) and Council. During this financial year, the Group delivered the State and Federal Government Budget Submissions. Advocacy priorities will continue to be refined annually, with Council strengthening its platform in the lead-up to the 2028 State and Federal election cycles.	Completed
1.7	Continue the development of the Whitsunday Coast Airport	Whitsunday Coast Airport Master Plan was adopted. A staged approach is underway with the commencement of the Sewerage Treatment Plant, a Sewerage Pump Station and Treated Effluent Irrigation Field. Completed in January 2026. Design of Bay 1 expansion completed, RFT prepared with the intent of practical completion in early 2027. Working with Investment, Attraction and Growth for grant opportunities for terminal expansion in preparation for the Olympics in 2032.	Completed
1.8	Finalise Airlie Beach Master Plan and commence staged implementation	The Airlie Beach Master Plan was adopted by Council at its January 2026 Ordinary Meeting. The Master Plan includes priority 5 and 10 year actions to be progressed.	Completed
1.9	Finalise Bowen Foreshore Master Plan and commence staged implementation	The Master Plan has been adopted by Council. The Action Plan is now being implemented.	Completed
1.10	Improve recreation vehicle services within the Whitsundays	Successful opening of the Proserpine RV Park in April 2026.	Completed

OUR COMMUNITY

Our places and spaces enhance the liveability and diversity of our communities

- Supporting everyone in the region
- Working with our residents to provide opportunities, programs, facilities and resources
- Building strong relationships and engagement which meets community expectations

No.	Operational Initiative/Action	Annual Comment	Status
2.1	Develop Park Master Plan for Galbraith Park as part of the Cannonvale Community Hub Project	During 2025/26, the Galbraith Park Master Plan was successfully developed, consulted on and adopted by Council. The project progressed from initial concept planning through stakeholder engagement and community consultation to formal adoption in January 2026. The Master Plan provides a strategic vision for the future development and enhancement of Galbraith Park, supporting recreation, community use and long-term open space planning while ensuring the park continues to meet the needs of the growing community.	Completed
2.2	Preparation of new Aquatic Facilities Master Plan, including business model and approach	Otium were engaged to undertake the preparation of a new aquatic facilities masterplan. In March 2026, Otium provided their Research, Situational and Opportunities Report. In May 2026, Otium and Liquid Blu provided site sketch options and component schedules. Feedback was provided to Otium in June 2026 following discussions between the Director and CEO. In July 2026, Otium provided Council Officers with further information to progress detailed component schedules, cost estimates, operating and financial models.	Progressing
2.3	Advocate for appropriate community services including Health, Aged Care and Education facilities for the region	This initiative form part of the Mayor's Advocacy Agenda and will continue to be progressed through ongoing advocacy activities and future reporting processes.	Completed
2.4	Finalise Collinsville Community Hub and Showgrounds Master Plan and commence implementation	Collinsville Showgrounds Precinct Masterplan adopted at September 2025 Council meeting - Resolution OM2025/09/24.9. Contract for Construction of Collinsville Hub has been awarded, demolition of existing Community Centre complete. The project is on track with expected practical completion by March 2027.	Progressing
2.5	Finalise Whitsunday Sports Precinct Master Plan and commence implementation	Completed - Resolution OM2025/12/10.3. Tender for Design of Stage 1 awarded and design progressing. Liaison with TMR continuing on access intersection. Additional grant funds being pursued for construction. Development Application lodged for staged development linked to available funding. Project is on schedule to progress to calling tenders for stage 1 in August 2026 subject to final decision by Council on funding arrangements.	Completed

No.	Operational Initiative/Action	Annual Comment	Status
2.6	Finalise Whitsunday Regional Library Strategy and business model and commence implementation	With the organisation restructure, a final review is required by the new Manager Customer Experience to ensure alignment with new Hub and business model. Initial draft has been completed.	Progressing
2.7	Finalise review of community grants, donations and sponsorships	Community Support Policy adopted at Council - SM2026/05/27.4.	Completed
2.8	Finalise Whitsunday Cemetery Strategy	During 2025/26, Council successfully completed and adopted the Cemetery Strategy and associated Cemetery Master Plans. Extensive planning and review were undertaken throughout the year, culminating in formal Council adoption in January 2026. These documents provide a clear strategic framework to guide the future development, management and long-term sustainability of Council cemeteries, ensuring they continue to meet community needs while preserving their cultural and historical significance.	Completed
2.9	Optimise use of the Proserpine Entertainment Centre in delivering arts and culture for the region	Due to the recent transition of the Proserpine Entertainment Centre (PEC) to the Commercial Directorate as at 1 July 2026, a full business review is currently being undertaken with individual events/shows at the PEC being assessed against their individual profit and loss statements. The PEC Staffing Structure has been reviewed with significant efficiencies now found. An assessment of all purchasing rates is underway, with a tender to go out for alcohol procurement in due course. A range of arts and cultural initiatives and movies were delivered at the facility over the financial year adding to the livability of the region. Commencement of commercialising of the Proserpine Entertainment Centre and understanding the costs associated. The PEC Staffing Structure has been reviewed with significant efficiencies found. An assessment of all purchasing rates continues. Forward planning of events and bookings aligning with performances travelling between our northern and southern neighbouring regions.	Completed
2.10	Facilitate opportunities to enhance events, arts and culture	Facilitated opportunities to enhance events, arts and culture through community engagement, event support and partnerships, supported by the establishment of the new Community Support Policy.	Completed

OUR ENVIRONMENT

Our region is resilient and celebrates its natural assets

- Promote our natural advantage for liveability
- Demonstrate a commitment to leave a responsible sustainable environmental footprint
- Minimise waste and encourage recycling as we work towards a circular economy through innovation

No.	Operational Initiative/Action	Annual Comment	Status
3.1	Advocate for support and funding for pest management initiatives across the region	Council staff were involved in a deer management project with Queensland Dept of Primary industries that resulted in the finalisation of an investigation into the economic and environmental impacts of feral deer. In addition four aerial flights were conducted that resulted in the removal of 610 feral deer and 260 feral pigs. This project was funded by the Commonwealth and Qld government. Feral pigs continued to be trapped in Jubilee Pocket and Airlie Beach adjacent to Conway National Park. The final Yellow Crazy Ant baiting round for the financial year was in late April and early May where all seven infestations were baited.	Completed
3.2	Collaborate with stakeholders to advocate for improvements in the marine and wetland environment (e.g. Reef Discovery Centre Shute Harbour)	Working collaboratively with marina stakeholders to advocate for opportunities at Shute Harbour, including ongoing discussions with JCU to provide opportunity for ongoing Marine and Wetland improvements. Ministers and Department of State Development were provided site visits during which time precinct plans and renders were shared to continue discussions around the possible future opportunities at Shute Harbour. Improvements such as the Reef Discovery Centre will be informed by the Shute Harbour Precinct Plan. The Investment, Attraction, and Growth team have identified this within the Advocacy Plan and continue to search for grant funding opportunities.	Completed
3.3	Develop Waste Management Strategy and Waste Infrastructure Network Plan for implementation beyond 2025	Consultant appointed and works progressing. Workshop held with Council to progress options. Progress has been impacted by State Waste Strategy release which has now occurred. Regional Waste Strategy underway. Waste model has been updated to provide more accurate forecasting of asset lifecycle costs. Future decisions by Council will determine direction, asset matrix and enable completion of this activity.	Progressing

No.	Operational Initiative/Action	Annual Comment	Status
3.4	Continue to promote waste education opportunities to reduce waste to landfill and improve recycling and reuse	School education programs continued, with positive feedback received from participants. Waste education activities continued across the region during Under 8's Day celebrations in May, with presentations delivered at Proserpine State School, Queens Beach State School (Bowen) and St Catherine's Catholic College (Proserpine). The focus of this year's sessions was the Waste-Free Lunchbox Challenge, encouraging students and families to reduce waste by choosing reusable containers, avoiding single-use packaging, and making sustainable lunchbox choices. The Waste-Free Lunchbox Challenge stall included: • Interactive activity focused on reducing everyday waste at school • Kids build a lunchbox activity using reusable vs single-use materials Additionally, Compostology was a school waste education program provided to educate students on composting as a practical and effective means to reduce organic waste.	Completed
3.5	Review agricultural land uses to support sustainability of local industry - especially sugar cane	A change of scope is being progressed with the grant body. Scoping of the Agricultural Sustainability Project is continuing, with Agricultural Protection and Transition Area Mapping now being incorporated into the Growth Management Package. Project to be completed by 30 June 2027 as per the grant.	Progressing
3.6	Develop an Environmental Strategy to guide Council's priorities and focused advocacy	Council's Draft Environment Strategy has been completed, and consultation is expected to commence in late August through to mid- September 2026. A Consultation Strategy has been developed by the Engagement team. Consultation will be undertaken with key stakeholders, particularly those who were involved in the development of the plan. Other consultation initiatives to be undertaken include social media posts, a newspaper public notice, digital signage at customer service centres, "Your Say" project page including links to the draft strategy and a feedback form. Further engagement will be undertaken with Council once the engagement phase is completed. It is anticipated that adoption of the strategy will occur in Quarter 2 of the financial year.	Progressing
3.7	Support externally funded revegetation and urban tree planting efforts to enhance local environments and amenity	Throughout 2025/26, Parks and Open Spaces worked collaboratively with Natural Resource Management to support tree planting and revegetation initiatives across the region. Key outcomes included new plantings at Bowen and Proserpine Cemeteries, implementation of planting actions within the Bowen Cemetery Masterplan, support for National Tree Day activities, and revegetation works within community parks. These initiatives have contributed to improving environmental outcomes, enhancing the appearance and amenity of public spaces, and supporting Council's commitment to sustainable open space management.	Completed

No.	Operational Initiative/Action	Annual Comment	Status
3.8	Continue to deliver energy efficiency initiatives to Council buildings, facilities and fleet	Council continued to deliver initiatives aimed at improving energy efficiency and reducing operating costs across its buildings, facilities and fleet. Ongoing investment in solar infrastructure across Council facilities contributed to lower energy consumption and reduced electricity costs, while supporting Council's broader sustainability objectives. Council also continued its light vehicle fleet renewal program and promoted the efficient utilisation of fleet assets across the organisation. The introduction of newer, more fuel-efficient vehicles has contributed to reduced fuel consumption, lower maintenance costs and improved fleet reliability. Through these initiatives, Council has strengthened its focus on sustainable and cost-effective operations, delivering ongoing efficiency improvements across its assets, facilities and fleet.	Completed
3.9	Collaborate with partners to explore funding and initiatives to address the impacts of land uses on waterways to improve catchment management	Council officers finalised the results of the 2025-2026 wet season water quality report in June. The data from this study is useful in providing information on how the urban catchment responds to the wet season and urban development. The data collected will be used to inform the Council's erosion and sediment control program and to guide how impacts from urban development can be minimised during the wet season.	Completed
3.10	Finalise the Stormwater Management Plan	Senior Stormwater Engineer has progressed Strategy to adoption by Council in August 2025. This was a significant milestone. The Developer Guidelines to support the strategy have been finalised and in process of being implemented. Work on the disaster management information portal continues. The actions in the management plan have been utilised for grant and budget submissions. Advocacy continues to secure funding for major items. Engagement with River Trusts has occurred to progress common priorities.	Completed

OUR COUNCIL

People, business and community

- At the heart of the organisation are our people and community
- Delivering accountable goals
- Ensuring good governance, agile procurement, consolidated systems and robust financials

No.	Operational Initiative/Action	Annual Comment	Status
4.1	Review and modernise Council's core technology systems and implement digital processes to enable contemporary and easier ways to access and interact with Council information and services, including Technology One Implementation	Council has continued to modernise core technology systems and digital processes through a range of business improvement and system optimisation initiatives. Progress has been improving information management practices and reducing manual processing across key business functions. Technology related initiatives have progressed, including implementation activities within Enterprise Asset Management, continued optimisation of existing modules, advancement of automated purchase card bank feeds and development of Council's longer-term ERP roadmap. Document management and records processes have also been enhanced through integration activities and collaboration across Council departments. Work has commenced on uplift of CRM Platforms and Services in support of digital citizen platforms. These initiatives support improved efficiency, stronger information governance and more contemporary access to Council information and services. Council continued to progress improvements of its technology environment and digital business processes throughout 2025/26. Improvements were made to information management, records management and business workflows, supporting the move to automation, reducing manual processing and improving access to information across the organisation. Work has continued on strategic technology planning, including the development of a draft long-term roadmap to guide future investment in core business systems, digital service delivery and technology infrastructure. Planning and investigative work progressed to identify opportunities to improve system integration, strengthen information governance and enhance customer access to Council services. These initiatives have focussed on and are establishing operational efficiency, supported better information management and is progressing towards a foundation that supports future digital transformation activities. As this is a multi-year program of work, further technology and business process improvements will continue to be progressed in line with Council's ongoing review of its information technology function and the implementation roadmap currently under development.	Progressing

No.	Operational Initiative/Action	Annual Comment	Status
4.2	Develop and deliver a Customer Experience Strategy to enable customer centric service delivery which meets the community's changing needs, making it easier to contact and work with Council while providing quality outcomes consistently	The development of the operating models for the Collinsville and Cannonvale Hubs has provided the opportunity to review existing levels of service and how the Hubs can provide increased levels of services to the community. This review has embedded high level customer experience principles to be embedded into the operating models to reflect the individual needs of our diverse communities. The Customer Experience Strategy will commence in the 2026-2027 financial year.	Progressing
4.3	Continue to progress the autonomy and independence of commercial businesses and refine business planning and reporting to the community	The Business is continuing to separate from core Council business. Business Plans have been completed, reporting has improved significantly with the appointment of our Management Accountant. The Strategic Procurement Pilot Program is continuing with the report to be brought back to Council with findings at a later stage. Strategic and Operational Financial Reporting has improved significantly with the appointment of a Management Accountant. Commercial has commenced the transition of fleet from General to Whitsunday Coast Airport initially.	Completed
4.4	Develop financial business plans for identified functions / operations of Council	Templates for financial plans have been provided for review and comment. Financial business plans have been provided for Commercial Businesses and Utilities. Other financial plan templates have been provided for review and comment.	Completed
4.5	Continue with safety system implementation to enhance safety outcomes	The Whitsafe System was scheduled to be implemented at the end of August 2026. Delays occurred due to technical issues with the application that were resolved.	Completed
4.6	Implement procurement improvements that create organisational efficiencies and provide more opportunities for local business	Council continued to implement procurement improvements that support efficient, compliant and value-for-money purchasing while creating greater opportunities for local businesses. During the year, Council adopted a principles-based Procurement Policy, enhanced digital procurement platforms, and introduced a new Tender Portal to improve supplier awareness of procurement opportunities. Council also refreshed its Trade Services Panel, introducing additional categories and increasing participation from local suppliers, while continuing to apply its 10% local supplier benefit and engage with industry through supplier information sessions and major project forums. These initiatives have strengthened procurement governance, improved organisational efficiency and increased opportunities for local businesses to participate in Council procurement activities.	Completed

No.	Operational Initiative/Action	Annual Comment	Status
4.7	Develop and deliver an Organisational Development Plan to drive efficiency and effectiveness outcomes (i.e. HR, ICT, Governance)	An Organisational Development Plan was completed in October 2025. This is a multi-year plan where initiatives will be completed in a staged approach.	Completed
4.8	Review and update Council website to ensure adequate transparency, information and functionality for the community, visitors and investors with a focus on digital citizens and online transactions	Digital citizen services continued to expand through enhancements to online services, bookings and customer self-service functionality. Improvements to digital forms and online service delivery are continuing in support of easier access to Council services for residents, visitors and businesses. Online booking and payment capabilities for Council facilities, events and RV parks remain in operation, with ongoing refinement of digital customer interactions through Council's website and online service platforms. During 2025/26, Council continued to improve digital customer services by expanding online transactions, bookings, payments and digital forms. Enhancements to website functionality and digital self-service capabilities have improved accessibility and convenience for residents, visitors and businesses while reducing reliance on manual processes. Further work will be undertaken in 2026/27 to progress towards community self service.	Completed

OUR INFRASTRUCTURE

Our region has infrastructure that meets current and future needs

- Prioritise the needs of the region
- Plan and manage growth corridors for future expansion
- Develop and action Master Plans that support community ambitions

No.	Operational Initiative/Action	Annual Comment	Status
5.1	Advocate for improvements to the road networks including additional funding from State and Commonwealth Governments	Mayor Collins has continued to lobby for funding for the region to address network needs. The Department of Transport and Main Roads' (TMR) engagement on Bruce Highway upgrades has continued. Additional funding for major patching of the state road network has been received. Roadtek have undertaken repairs to Goorganga Plains to support Council's efforts. Significant work between Proserpine and Bowen commenced with widening works. Additional pavement improvements funding scheduled for Gumlu area early in 2027. Meetings held regarding Council's expectations for the Goorganga widening south of Airport Access. Funds committed to address condition of Main Street Proserpine in 2027.	Completed
5.2	Continue to progress the Local Housing Action Plan, growth corridor, rural residential and cane land strategies	Draft Growth Management Package is being finalised for Regional Plan Submission. The Agricultural work remains ongoing this year. The Local Housing Action Plan continues to progress as a longer term initiative delivered over multiple financial years.	Completed
5.3	Progress network plans to inform 10-year Capital Plan such as: • Water and Waste Water Network Plan including identification of critical land and future infrastructure to service the growth corridors of Cannon Valley and Bowen South • Waste Network Plan including precinct plans for key disposal sites, legacy site plans and network priorities • Integrated Transport Strategy including service levels, road corridors within the Cannon Valley Growth Corridor and active transport priorities throughout the region	Water Network - The Water and Wastewater Network Plan is scheduled for presentation to Council in August 2026. Hydraulic modelling has been completed and provides the evidentiary basis for the plan's strategic recommendations. Growth corridor assessments have also been finalised and have informed the advancement of Residential Activation Fund (RAF) initiatives across Bowen, Proserpine and Cannonvale. The draft Network Plan has further supported the development of the 10-Year Capital Works Program and Strategic Land Acquisition Plan, ensuring alignment between future infrastructure investment, growth planning and service delivery objectives Waste Network - Consultant appointed and works progressing. Workshop held with council this quarter to progress options. Progress has been impacted by State Waste Strategy release which has now occurred. Regional Waste Strategy underway. Waste model has been updated to provide more accurate forecasting of asset lifecycle costs and impacts of different service offerings. Future decisions by council will determine direction, asset matrix and enable completion of this activity Transport Network - Work has largely been completed on the Cannon Valley Growth Corridor Network Plan with Council adopting the growth corridor network plan in June 2026. Council has also adopted its preferred intersection layout for Shute Harbour Rd through the corridor. The whole of Council network plan is anticipated to be presented to Council in September 2026 after further workshopping in July 2026. Footpath missing links program has been prioritised subject to funding being available. Design of active transport links along Shute Harbour Road is progressing.	Completed

No.	Operational Initiative/Action	Annual Comment	Status
5.4	Commence Street Lighting audit using internal resources	Electrical audits have been completed for Airlie Beach/Cannonvale. 4 new power boards have been ordered incorporating 3 phase power to all sites. Cabling for these power boards is being installed and board installation progressing. Repairs commenced on the Coastal Boardwalk and Foreshore solar lighting as well as pedestrian linkages between Cannonvale Beach and Jubilee Pocket. Engagement with TMR and ERGON continuing to address route lighting that is not functional but not under the control of Council. Overall there has been progress with identifying the cause of lighting failures with solutions being longer term. This work will be ongoing.	Completed
5.5	Continue to enhance disaster resilience, disaster management preparedness and recovery practices to ensure long term community benefits	Continued to strengthen disaster resilience, preparedness and recovery through the review and refinement of disaster management plans, procedures, and operational arrangements. Further improvements were made to Local Disaster Coordination Centre capability, Guardian IMS processes, stakeholder coordination and community preparedness initiatives. Local Resilience Action Plan (LRAP) priorities and funding opportunities also continued to be progressed to support long-term community resilience and improved disaster management outcomes across the Whitsunday Region. Throughout 2025–26, the Disaster Management Unit strengthened regional resilience, preparedness and recovery through a broad program of operational and community initiatives. Key achievements included Exercise Shaken Waters, the Get Ready Whitsunday song and video, Turbine Tentacles school education program, community pop-ups and promotion of the Disaster Dashboard and Emergency Action Guide. Operational capability was improved through new and updated SOPs, the Community Impact Assessment and Damage Assessment systems, enhanced Guardian IMS impact and cost capture, LDCC training, pre-season briefings and post-event improvement actions. The Unit also progressed Caravan, Camping and Holiday Park Emergency Flood Plans, evacuation and shelter planning, the Local Resilience Action Plan, funding opportunities and recovery self-assessment tools. Collectively, this work strengthened Council capability, interagency coordination, community preparedness and evidence-based recovery planning.	Completed
5.6	Advocate to the State Government to deliver improvements to public boating facilities and parking	Advocacy has continued for the new large capacity Boat Ramp at Shute Harbour. This project is listed on the TMR Queensland Transport and Roads Investment Program (QTRIP) portal as Project 3552018. Dredging of the VMR boat ramp at Cannonvale is progressing and will occur in new financial year. Repairs to the Proserpine River Boat Ramp Pontoon and Molongle Creek Boat Ramp Pontoon and parking areas have been completed. Council has supported Molongle Creek in the application of the tripartite agreement for the facility and dredging of the channel by Maritime Safey Queensland.	Completed





2026 FINAL MANAGEMENT REPORT

Whitsunday Regional Council

16 October 2026

Queensland Audit Office
Better public services

Queensland Audit Office
Better public services

Cr R Collings
Mayor
Whitsunday Regional Council

Dear Mayor

Final management report for Whitsunday Regional Council

This report provides the outcome of the Queensland Audit Office's external audit of your financial statements for the year ended 30 June 2026.

We have completed our audit and issued an unmodified opinion. This means the financial statements follow required laws and accounting standards, and can be relied on.

Final observations arising from our audit

Following our interim report to you dated 23 April 2026, we identified the following additional internal control and financial reporting matters. Further detail of these matters is in Appendix A.

Issue number	Issue rating	Issue name
Internal control issues		
26CR-1	Significant deficiency	User access reviews of TechnologyOne CES and CIVICA are not performed regularly
26CR-2	Deficiency	Inappropriate Privileged Users in Microsoft Entra Break Glass Administrator Account
26CR-3	Deficiency	Understatement of accrual for water charges not yet levied
26CR-4	Deficiency	Borrowing costs on qualifying assets are not assessed for capitalisation
26CR-5	Deficiency	Unreconciled bank reconciliation differences
26CR-6	Deficiency	Delayed removal of former bank signatory
Financial reporting issues		
26FR-1	High risk	Delayed recognition of disaster-damaged asset write-offs
26FR-2	Medium risk	Inadequate assessment of accounting treatment for rehabilitation obligations

Our final audit fee is $165,000, excluding GST, which is $15,000 higher than the estimate in our external audit plan.

We have discussed the reasons for the variation with your Chief Executive Officer. The additional fees relate to additional unplanned audit effort mainly relating to capital write offs, restatement of developer contributed assets and testing of the fixed asset management system migration.

Report to parliament

Each year, we report to parliament on the results of our financial audits by sector, including insights on internal control issues, outcomes across the sector, and major transactions and events. Our reports support transparency, accountability, and decision-making by parliament and stakeholders.

We intend to include the outcome of your audit in our report, Local government 2026.

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Queensland Audit Office (QAO)

We value input from the entities we include in our reports. If we highlight insights from your audit, we will discuss the proposed content with you and consult as we prepare the report. You will also have an opportunity to formally comment on the draft report, and we include your response in the final version tabled in parliament.

Next steps

We would like to thank you and your staff for your engagement this year and look forward to working with you again in future.

Please note, section 213 of the Local Government Regulation 2012 requires you to present a copy of this report at your council's next ordinary meeting.

If you have any questions or would like to discuss this report or our audit services and engagement, please contact me on 07 3011 3529.

Yours sincerely



Lloyd Marufu
Partner – Ernst & Young

cc: W Bunker, Chief Executive Officer

Peter Sheville, Chair of the Audit, Risk and Improvement Committee

Appendix A – Status of audit issues

Internal control issues

The following table identifies the number of deficiencies in internal controls, and other matters we have identified. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.

Ratings	Significant deficiencies (S)	Deficiencies (D)	Other matters* (O)
Description	A serious internal control issue that requires immediate action by management due to risk of material misstatement, financial loss, or non-compliance.	An internal control weakness that management is expected to address in a timely manner to prevent misstatements or non-compliance.	A recommendation to improve internal control efficiency or effectiveness, with implementation at management's discretion.
New issues raised in this report	1	5	-
Matters previously reported – resolved in this report	1	1	-

Note: *Queensland Audit Office only tracks resolution of other matters where management has committed to implementing action.

New issues raised in this report

The following section details control deficiencies and other matters identified since our last interim report dated 23 April 2026. It includes a response from the management.

S

26CR-1 Manage Access – User Access Reviews Not Performed Regularly

Issue category	**Information systems – system access**

Observation

User access reviews for the TechnologyOne CES and CIVICA applications are performed on an ad hoc basis rather than through a formal, periodic review process to confirm that access rights and assigned roles continue to remain appropriate.

Implication

In the absence of a periodic user access review process, user access permissions may no longer remain commensurate with users' roles and responsibilities. Consequently, inappropriate or excessive access may persist, increasing the risk of unauthorised access to systems, data integrity issues, and inappropriate processing of transactions.

QAO recommendation

We recommend that council undertake a full review of users with access to TechnologyOnce CES platform and CIVICA to assess whether current access privileges are appropriate, and remove access no longer required.

Council should then establish a formal policy supporting a risk-based user access reviews on a periodic basis, with a focus on users holding privileged access (i.e., $ALL_ROLES profile) and other key financial profiles assigned to users and identified within the application as critical by management. The policy should define roles/profiles in scope for the reviews and to standardise review procedures to ensure consistency.

Management response

User access reviews are undertaken as part of onboarding, offboarding and role changes of staff. Current periodic ad hoc reviews are undertaken, particularly given staff turnover, at which time user access is reassessed. However, Management agree that to strengthen the control environment, an annual, more formal, scheduled, documented review process should be implemented.

Management does not support the development of a standalone User Access Rights Monitoring Policy. Consistent with Council's Policy Framework, policies are intended to provide strategic direction, support governance and guide decision-making, whereas user access monitoring is an operational IT control that is more appropriately managed through procedures, system controls and periodic reviews. Management considers that strengthening existing processes and control activities will effectively address the recommendation without creating unnecessary duplication or administrative burden within Council's policy suite.

Responsible officer: Manager Innovation and Technology

Status: Work in progress

Action date: FY26/27

D

26CR-2 Manage Access – Inappropriate Privileged Users in Microsoft Entra Break Glass Administrator Account

Issue category	**Information systems – system access**

Observation

We observed that 5 of the 15 users with access to ‘Break Glass’ account in Microsoft Entra (Active Directory) through Vault Warden were deemed inappropriate by Whitsunday Regional Council management. Refer the table under management response for the details.

Implication

The existence of accounts with inappropriate privileged access decreases management’s ability to rely on the integrity of production data within the application.

QAO recommendation

We recommend that the council should remove or disable the five (5) users deemed inappropriate. In addition, the council should implement a process to perform periodic user access reviews over the access to “Break Glass” account in Microsoft Entra (Active Directory) through Vault Warden.

Management response

The inappropriate access identified by the External Audit has been addressed as soon as the recommendation was made therefore the risk is significantly reduced in this space. Council agrees with the recommendation and will implement an annual review utilising FreshDesk ticketing system to automate this annual process.

Responsible officer: Manager Innovation and Technology

Status: Work In Progress

Action date: FY26/27

D

26CR-3 Understatement of accrual for water charges not yet levied

Issue category	**Revenue controls and revenue management**

Observation

Council has recognised an accrual for water charges not yet levied of approximately $4.4m as at 30 June 2026 using average dollar values from the previous three years and does not incorporate actual water consumption data or other current-period indicators of water usage.

Further, subsequent billing undertaken in September 2026 identified actual billings of approximately $5.2m, resulting in a variance of approximately $0.8m compared to the accrued amount.

Management have advised that the variance may be attributable to the replacement of water meters during the year, which resulted in more accurate consumption measurements and higher-than-anticipated billings. Management is continuing to investigate underlying drivers of the variance to confirm the extent to which meter replacements and other factors contributed to the increase in actual billings.

Implication

The current “average dollar value” methodology may not accurately reflect water consumption incurred prior to year-end. Reliance on historical dollar values without considering actual consumption patterns, changes in customer usage, rate changes, seasonal trends, or other relevant factors increases the risk of material misstatement of accrued water revenue.

QAO recommendation

We recommend Council develop and document a formal methodology for estimating accrued water revenue at year end. The methodology should incorporate relevant consumption data and key assumptions, including historical and current water usage patterns and applicable rates.

In addition, Council should implement a periodic retrospective review control whereby estimated accruals are compared to subsequent actual billings and consumption data. Any significant variances should be investigated and used to refine the estimation methodology to improve the accuracy and reliability of future accrual calculations.

Management response

Management acknowledges the recommendation and notes that an accrual is required at year-end for water consumption charges relating to the period December through June, as the corresponding rates are typically not available for invoicing until August. To enable the timely completion of the annual financial statements, an estimate is therefore necessary and is required at 30 June.

The current accrual methodology is based on a three-year historical analysis of actual water consumption charges for the same period. This approach has been adopted consistently and is intended to capture normal seasonal fluctuations and consumption trends. Historically, the variance between the accrued estimate and the subsequently invoiced actual charges has been immaterial, providing reasonable assurance over the accuracy of the estimate.

While Management asserts that the accrual variance is not material in quantum, the finance team will work collaboratively with the Water Services team to review and enhance the methodology used to calculate the year-end accrual.

Responsible officer: Manager Finance

Status: Work in progress

Action date: 30 June 2027

D

26CR-4 Borrowing costs on qualifying assets are not assessed for capitalisation

Issue category	**Expense controls and expense management**

Observation

Council has borrowings of approximately $59m as at 30 June 2026 and undertakes significant capital works projects that may qualify for borrowing cost capitalisation under AASB 123 *Borrowing Costs*. However, Council has not established a formal policy or process to assess whether borrowing costs incurred on qualifying assets should be capitalised.

Based on discussions with management, a loan facility of $7.8m loan facility obtained in June 2026 to fund the construction of Bowen Cell 2 (A & B) relates to the development of a "qualifying asset". Management have confirmed the borrowing costs incurred on this loan during FY26 was immaterial as it was obtained in June 2026.

Implication

In the absence of a documented assessment process, Council is not identifying borrowing costs that meet the criteria for capitalisation. This creates a risk that borrowing costs are incorrectly expensed and the carrying value of property, plant and equipment is understated. It may also result in non-compliance with the requirements of AASB 123 *Borrowing Costs.*

QAO recommendation

We recommend Council develop and implement a formal policy and methodology for assessing the capitalisation of borrowing costs in accordance with AASB 123 *Borrowing Costs.*

Management response

Management acknowledges the recommendation and will update Council's Borrowing Policy to include a documented assessment methodology for the treatment of borrowing costs under AASB 123 Borrowing Costs.

As part of this review, Council will assess the accounting policy options available under AASB 123, including the election available to not-for-profit public sector entities under paragraph Aus8.1 to recognise borrowing costs as an expense in the period in which they are incurred.

The outcome of this assessment will be documented within the Borrowing Policy and will establish Council's accounting treatment for borrowing costs, ensuring consistent application and compliance with AASB 123.

Responsible officer: Manager Finance

Status: Work in progress

Action date: 30 June 2027

D

26CR-5 Unreconciled bank reconciliation differences

Issue category	**Other**

Observation

At 30 June 2026, Council's bank reconciliation for CBA Bank Account 10174796 contained an unreconciled difference of approximately $62K between the bank statement balance and the general ledger cash balance.

Implication

Unreconciled differences between the general ledger and bank balance increase the risk that errors or unauthorised transactions remain undetected and cash balances may be misstated.

QAO recommendation

Council should implement a formal review control to ensure all bank reconciliations are independently reviewed and approved on a timely basis, with all reconciling items explained and supported.

Management response

Management acknowledges the recommendation and notes that the variance identified at year end arose from timing differences between transactions processed by the bank and the corresponding recognition of receipts within the general ledger.

The variance was subsequently resolved through normal reconciliation processes and did not result in any financial reporting impact. Similar immaterial timing differences have occurred in prior years and have not materially impacted on Council’s financial statements.

Management will continue to monitor bank reconciliation procedures to ensure reconciling items are appropriately identified, supported and cleared in a timely manner, with review processes maintained to support the effectiveness of existing controls.

Responsible officer: Manager Finance

Status: Completed

Action date: August 2026

D

26CR-6 Delayed removal of former bank signatory

Issue category	**Other**

Observation

The bank confirmation received from NAB listed a former Director of Corporate Services as an authorised signatory at 30 June 2026. Management advised that the officer ceased employment with Council in July 2025 indicating the bank’s records have not been appropriately updated.

Implication

This increases the risk that outdated authorities remain recorded by external parties and may weaken controls over banking access and authorisations.

QAO recommendation

We recommend Council periodically review authorised signatory details maintained by financial institutions against its internal records. Any discrepancies identified should be promptly followed up and resolved to ensure banking records remain accurate and up to date.

Management response

Management acknowledges the recommendation and notes that the discrepancy identified resulted from an administrative oversight following the employee's departure.

The matter has since been rectified and there were no instances of unauthorised access or transactions. Management will continue to periodically review authorised signatory details with financial institutions to ensure records remain current and accurate.

Responsible officer: Coordinator Operational Finance

Status: Completed

Action date: August 2026

Financial reporting issues

This table identifies the number of financial reporting issues we have identified. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.

Year and status	High risk H	Medium risk M	Low risk L
Description	A high likelihood of a material misstatement in one or more components of the financial statements, or there is the potential for financial loss, including fraud.	A medium likelihood of a material misstatement in one or more components of the financial statements.	A low likelihood of a material misstatement in one or more components of the financial statements.
New issues raised in this report	1	1	-
Matters previously reported	-	-	-

The following section details financial reporting issues identified as at 30 June 2026. It includes a response from management.

26FR-1 Delayed recognition of disaster-damaged asset write-offs

Observation

As reported under *Areas of audit focus* section of this report, Council recognised losses on the write-off of property, plant and equipment of approximately $40.9 million during FY26, of which a significant portion ($29m) relates to assets damaged by weather events in prior years. We understand Council's current practice is to recognise asset write-offs when replacement or restoration projects are capitalised, rather than when the damage is identified and assessed.

As a result, there may be a significant delay between the occurrence of asset damage and the recognition of the associated impairment or derecognition. The $29m asset write off in FY26 should have been recognised as an impairment in the period in which the damage event occurred. Management have confirmed the impairment process and asset write off processes use different methodologies and hence different outcomes are expected. This requires further assessment and documentation to ensure its a supportable position in the context of the Council.

Further to this, where revaluation of assets occurs between damage event and asset write off date there is a risk of double counting the asset write offs. Out of the $29m, we believe assets worth $18m were potentially double counted as their condition would have been considered as part of the revaluation exercise in FY24.

We also note that Council has not established a formal process to assess whether damage to assets should be recognised as an impairment/write off through P&L or as an adjustment through the revaluation reserve in accordance with Australian Accounting Standards.

Implication

The current process may result in asset impairments, derecognitions and associated losses being recognised in the incorrect reporting period. There is also a risk that asset write-downs are incorrectly recognised through profit or loss rather than against the asset revaluation surplus where required under Australian Accounting Standards.

Furthermore, where affected assets have subsequently been revalued, there is a risk that asset reductions may have already been reflected in prior valuations, resulting in potential double counting and misstatement of asset values and operating results.

QAO recommendation

We recommend Council establish a formal process to identify and assess disaster-damaged assets at the time damage occurs. The assessment should be supported by damage assessment reports, disaster funding submissions and other relevant evidence, and should determine whether the asset requires impairment/write off through P&L or adjustment through the revaluation reserve in accordance with Australian Accounting Standards.

Where assets have been subject to subsequent revaluations, management should assess whether any asset reductions have already been reflected in carrying values to avoid the risk of double counting.

We also recommend management fully document the differences between its impairment review and asset write off processes and why both are supportable.

Management response

Management acknowledges the recommendation; however, based on the assessment undertaken, does not consider this matter to represent a high risk of material misstatement.

Council has established processes to assess disaster-damaged assets when an event occurs, utilising condition inspections, damage assessment reports, disaster funding submissions, engineering

assessments and other relevant evidence available at the time. Management considers that the accounting treatment applied is consistent with the requirements of AASB 116 Property, Plant and Equipment and other relevant Australian Accounting Standards, and that affected assets continued to provide significant service potential following the disaster event.

Management's review, including consultation with the independent valuer, did not identify evidence of material double counting through subsequent revaluations and therefore no material duplication of asset reductions.

Transport infrastructure valuations are undertaken using network-level condition assessments and average condition ratings across road segments, meaning isolated disaster-related damage is unlikely to result in a material movement in the valuation of the overall road network.

In addition, the value of the disaster-related write-offs and any potential valuation impacts are not material when considered against the overall transport infrastructure asset class and Council's adopted materiality thresholds.

Management's assessment concluded that the carrying amount of the transport infrastructure network remains within a reasonable fair value range and is not materially misstated.

While Management does not consider a separate formal process is necessary, they will continue to work collaboratively with auditors to further assess the matters raised and to enhance documentation supporting the assessment and accounting treatment of disaster-damaged assets to ensure the application of Australian Accounting Standards is clearly evidenced.

Responsible officer: Manager Finance

Status: Work in Progress

Action date: 30 June 2027

M

26FR-2 Inadequate assessment of accounting treatment for rehabilitation obligations

Observation

During our review of the rehabilitation provision, we noted that a net amount of $5.5 million (2025: $9.3 million), relating to changes in estimated future rehabilitation expenditure for quarry and landfill restoration obligations, was recognised through the Statement of Profit & Loss during FY26.

Under IFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities, changes in rehabilitation liabilities (other than those arising from the unwinding of the discount) are generally recognised as an adjustment to the carrying amount of the related asset, or through the revaluation model where applicable unless the asset has been fully depreciated or derecognised.

Implication

There is a risk that the FY26 adjustment relating to changes in rehabilitation cost estimates has been incorrectly recognised through profit or loss rather than against the related asset or other comprehensive income, if under the revaluation model.

In addition, the inability to identify the corresponding rehabilitation asset may suggest the historical accounting treatment may not have been in accordance with applicable accounting standards (IFRIC 1, AASB 116 and AASB 137).

QAO recommendation

Management should undertake a review of the accounting treatment applied to rehabilitation obligations, including the initial recognition of the liability and corresponding asset, and the treatment of subsequent changes in rehabilitation cost estimates to ensure treatment is in accordance with accounting standards

Management response

Management acknowledges the recommendation and notes that the current accounting treatment for changes in rehabilitation provisions has been applied consistently and in accordance with Management's interpretation of AASB Interpretation 1 para 7 an established accounting practices.

Management has prepared supporting documentation outlining the methodology applied to landfill and quarry rehabilitation obligations, including consideration of relevant industry guidance. This methodology and the associated accounting treatment are currently being reviewed in consultation with the auditors.

Management will continue to work collaboratively with the auditors to further evaluate the accounting treatment of rehabilitation obligations, including the relationship between rehabilitation provisions, associated assets and the treatment of subsequent changes in rehabilitation cost estimates. Following completion of this review, Council will formally document its accounting policy position and implement any changes considered necessary to ensure ongoing compliance with the relevant accounting standards.

Based on the assessment undertaken to date, Management does not consider this matter to have resulted in a material misstatement of Council's financial statements. However, Management recognises the benefit of further documenting the accounting treatment to support consistency and alignment with evolving industry guidance and accounting standards.

Responsible officer: Manager Finance

Status: Work in Progress

Action date: 30 June 2027

Matters previously reported

This section provides an update on the status of matters previously reported on internal controls and financial reporting issues.

Ref.	Rating	Issue	Status
25CR -1	S	**Significant deficiency in Council's processes for monitoring and recording developer contributed assets** Category: Property, plant and equipment Audit procedures identified that developer-contributed assets were not recognised in the financial year in which Council obtained control, as required by applicable accounting standards. Due to data limitations at the time of asset acceptance, process inefficiencies between internal departments, and resourcing constraints, assets accepted in the 2023 and 2024 financial years were only recorded in 2025. This resulted in a material misstatement in the 2025 financial statements which required correction. It was recommended that Council continue to focus efforts on the timely capitalisation of contributed assets.	**Resolved.** The new Contributed Asset Policy was adopted by Council on 17 June 2026 with assets now being recognised by WRC when they become on maintenance. An accrual has been taken up for the FY2025-26 period for subdivision that came on maintenance towards the end of June 2026 and the 2025/26 Financial Statements include a restatement reflecting the change in policy.
25CR - 2	D	**Asset disposals not recorded in the correct financial year** Category: Property, plant and equipment	**Resolved.**

Ref.	Rating	Issue	Status
		Testing of asset disposals identified that five fleet assets sold via auction in the 2024 financial year were not removed from the asset register until the 2025 financial year, as the assets team was not informed of the disposals at the time of sale. It was recommended that Council update its processes to ensure timely recording of such transactions.	Communications with the fleet team have confirmed no auctions of plant items will occur in May and June of each year. The additional measure of this item on the internal audit milestones will confirm this on an annual basis as reminder communication. Additionally, the proceeds account in Tech One have been reviewed and validated to ensure all proceeds have been accounted for in the asset register where necessary.



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Queensland Audit Office
Better public services

11.2 - 20160144 - Request to Extend a Currency Period - Material Change of Use for Major Utility (Solar Farm) and Reconfiguration of a Lot (Access Easement) at Tailing Gully Road, Kelsey Creek for Alinta Energy (TE) Pty Ltd

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Senior Planner

AUTHORISING OFFICER: Director Liveability and Development Services

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PURPOSE

To present a request for the extension of the currency period for the Tailing Gully Solar Farm and seek Council's determination.

EXECUTIVE SUMMARY

This report considers a request from Alinta Energy (TE) Pty Ltd to extend the currency period of the development approval for the Tailing Gully Solar Farm and associated access easement at Kelsey Creek to 22 December 2027.

The approval was issued on 22 June 2016 and has received two Council extensions and applicable COVID-19 Ministerial extensions. The request does not meet the progress milestones in Item 3 of Council's *Requests for Extension of Time – Development Permits Policy* and would exceed the general ten-year period identified in Item 4. The policy guides Council's discretion under section 87 of the *Planning Act 2016* (the Act), with the request to be determined on its individual merits.

The acquisition of the former project owner caused a pause while an 18-month Foreign Investment Review Board process was completed. Since the acquisition in July 2025, the applicant has progressed approval reviews, grid studies, connection enquiries and business-case development. These circumstances, together with earlier pandemic disruption, support granting further time despite the unmet policy milestones.

Officers have considered the changed State assessment framework, particularly agricultural land protection, rehabilitation and decommissioning. While the development would displace agricultural use during operation, the matters identified do not, on balance, provide sufficient reason to require a fresh application. The existing conditions provide substantial controls over development impacts. Section 106ZI of the Act also prevents refusal on the grounds that a community benefit agreement is absent.

Having weighed the approval history, reasons for delay, subsequent progress and relevant planning considerations, approval of the extension to 22 December 2027 is recommended.

OFFICER'S RECOMMENDATION

That Council approve the Request to Extend the Currency Period for the Development Permit for Material Change of Use for a Major Utility (Tailing Gully Solar Farm) and Development Permit for Reconfiguration of a Lot (Access Easement) to 22 December 2027.

BACKGROUND

The development approval history is summarised below:

- On 22 June 2016, Council issued a Development Permit via a Negotiated Decision Notice subject to conditions under the Whitsunday Shire Planning Scheme 2009

whilst the *Sustainable Planning Act 2009* was in effect. The initial currency period was to 22 June 2020.

- A second Development Permit for Reconfiguring a Lot (Lease in excess of 10 years) was granted on 19 December 2016 also under the *Sustainable Planning Act 2009*, which lapsed on 19 December 2018.
- On 20 September 2017, a Minor Change to the Development Permit was issued by Council. This change amended the layout of the facility and buildings, decreased the size of the security fence around the solar farm and provided an amended vegetation regrowth buffer plan.
- On 12 August 2020, a 2-year extension to the currency period was granted to the original Material Change of Use and Reconfiguring a Lot, which extended the approval until 22 June 2022.
- Automatically extended by Minister under section 275R of the *Planning Act 2016* (Covid-19 automatic Ministerial extensions), providing an extension until 22 December 2023.
- On 16 November 2023, an extension to the currency period was granted to the Material Change of Use (solar farm) and Reconfiguring a Lot (access easement), which extended the approval for a further two (2) years until 22 December 2025.

DISCUSSION/CURRENT ISSUE

Statutory framework and Council policy

Section 87 of the *Planning Act 2016* allows Council, as assessment manager, to consider any matter it considers relevant when deciding an extension request, even if that matter was not relevant to assessing the original development application.

Council's *Requests for Extension of Time – Development Permits Policy* guides the exercise of this discretion and promotes consistent decision-making. The policy does not replace the statutory assessment or remove Council's discretion to determine each request on its merits. A departure from the policy must be supported by reasons relevant to the circumstances of the request.

The request falls within Item 3 of the policy because Council has previously granted two extensions to the currency period of the original approval. Item 3 requires further extension requests to demonstrate that:

- for a Material Change of Use approval, building plans have been lodged with a certifier for approval; and
- for a Reconfiguring a Lot approval, a subsequent operational works application has been lodged with Council.

The policy provides that these requests are to be determined by Council. Neither aspect of the approval has reached the relevant milestone, and the request does not satisfy the progress requirements of Item 3.

Item 4 also provides that currency periods will generally not exceed a total of 10 years unless exceptional circumstances can be demonstrated or the approval relates to staged development. The requested extension to 22 December 2027 would result in a total currency

period of approximately 11 years and six months from the original approval on 22 June 2016.

Reasons for delay

The approval history must be considered in the context of the circumstances affecting development activity. The COVID-19 pandemic disrupted development around 2020 and was recognised through the Ministerial extensions to approval currency periods. That context is accepted as relevant to the earlier delay.

Since the previous extension in November 2023, the proposed acquisition of the former project owner resulted in a further pause. The applicant advises that Alinta Energy Finance Pty Ltd, through its wholly owned subsidiary Alinta Energy Clean Energy Development Pty Ltd, completed the acquisition of Tetris Energy on 1 July 2025. Alinta Energy (TE) Pty Ltd is a related body corporate of these entities.

Due to Alinta Energy's foreign ownership by Chow Tai Fook Enterprises, the acquisition required Foreign Investment Review Board (FIRB) approval. The applicant advises that the review took 18 months and that uncertainty about whether the acquisition would proceed prevented funding commitments and substantive progress during that period.

The acquisition and associated FIRB process provide a reasonable explanation for the pause since the previous extension. The transaction has now been completed, allowing the new owner to progress the project.

Progress towards implementation

The applicant advises that, since completing the acquisition, it has:

- reviewed the existing approvals and development design to optimise generating capacity and efficiency;
- obtained third-party advice regarding existing and surrounding developments;
- undertaken grid studies examining connection requirements, available capacity and potential upgrades to the Ergon and Powerlink networks;
- submitted a connection enquiry to Powerlink; and
- refined the project business case and underlying assumptions to reflect current market conditions.

The applicant reports that Powerlink's preliminary assessment identified no significant impediment to connecting the project to its transmission network through a new, suitably-rated 132 kV single-circuit connection to the Proserpine substation.

Changes to the planning framework

The *Planning (Social Impact and Community Benefit) and Other Legislation Amendment Act 2025* commenced on 18 July 2025 after the previous extension. A new application for the solar farm would now be assessed and decided by the State Assessment and Referral Agency (SARA), rather than Council, against the relevant State Development Assessment Provisions (SDAP), including State code 26: Solar farm development.

The new legislation introduced a social impact assessment and community benefit framework for all new renewable energy projects, including solar farms. It is relevant that section 106ZI of the *Planning Act 2016* expressly provides that the absence of a community benefit agreement, or its inadequacy in managing, mitigating or counterbalancing social impacts, is not a ground for refusing an extension application.

There are no changes to the planning framework that affected the access easement approval.

Consideration of the changed State requirements

The existing approval contains substantial controls addressing access, traffic, stormwater, erosion, vegetation screening, glare, environmental management and emergency planning. The principal differences identified through consideration of State code 26 concern agricultural land protection, rehabilitation and decommissioning.

The affected land is identified as Class B agricultural land, which is included within State code 26's definition of high-quality agricultural land. Agricultural impacts were considered in the original assessment. The approval requires topsoil management, earthworks assessment, drainage design and erosion controls, while the original proposal contemplated restoration of agricultural use following decommissioning. These measures support the potential reversibility of the land-use change. However, the production opportunities forgone during operation remain an adverse consideration and have been taken into account.

The February 2016 Construction and Operation Plan submitted with the original application commits to removing and recycling infrastructure and restoring the land to its original condition for agricultural or livestock use. Rehabilitation and decommissioning were therefore contemplated as part of the proposal. A decommissioning completion timeframe or financial security comparable to the current State framework were not included in the approval and have been taken into consideration.

Summary

The approval's age and limited implementation progress weigh against further time. The requested total currency period also exceeds the policy's general ten-year limit.

Those matters must be considered alongside the circumstances affecting implementation. Earlier disruption occurred in the context of the COVID-19 pandemic. The subsequent acquisition of the former project owner caused a further pause while the transaction underwent an extended FIRB review. Since the acquisition was completed, the applicant has undertaken work to progress the approvals, design, grid connection and business case. These circumstances provide a reasonable explanation for the interrupted progress of the development.

The acquisition-related pause has ended, and the subsequent activity supports a further opportunity to implement the approval. While delivery by 22 December 2027 is not assured, the reasons for delay and renewed progress weigh in favour of the request.

The existing approval also contains substantial controls addressing the development's impacts. Although the changed State framework places greater emphasis on agricultural protection, rehabilitation and decommissioning safeguards, the matters identified do not, on balance, provide sufficient reason to require a fresh development application.

Having considered the policy as guidance to the exercise of Council's discretion under section 87, approval of the requested extension to 22 December 2027 is recommended.

FINANCIAL IMPLICATIONS

All application fees have been paid.

No infrastructure charges are applicable to this permit.

CONSULTATION/ENGAGEMENT

Manager Development Assessment

STATUTORY/COMPLIANCE MATTERS

Planning Act 2016
Whitsunday Regional Council Planning Scheme 2017.

RISK ASSESSMENT/DEADLINES

The decision may be appealed in the Planning & Environment Court of Queensland.

STRATEGIC IMPACTS

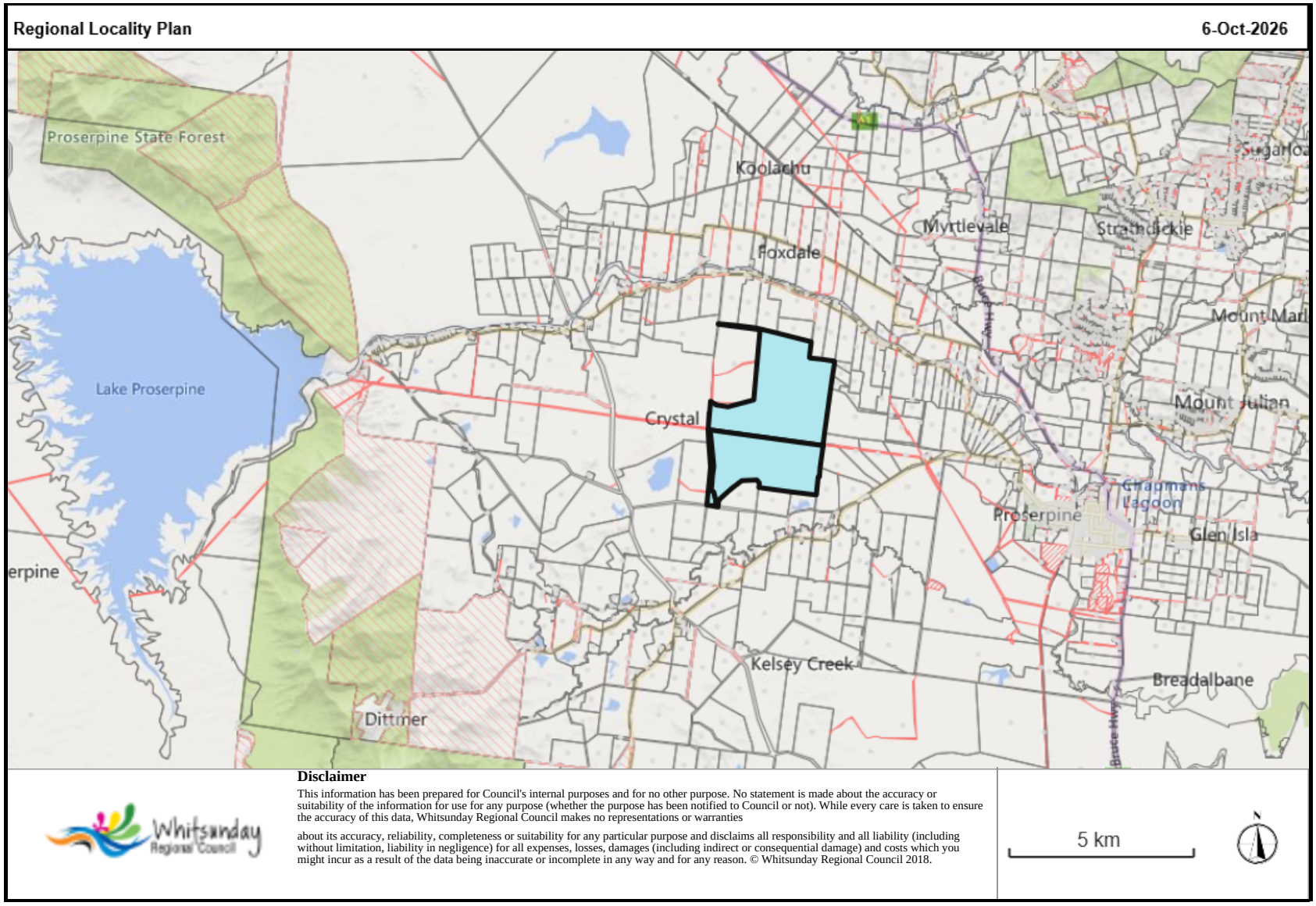
Corporate Plan Reference:

Prioritise the needs of the region.

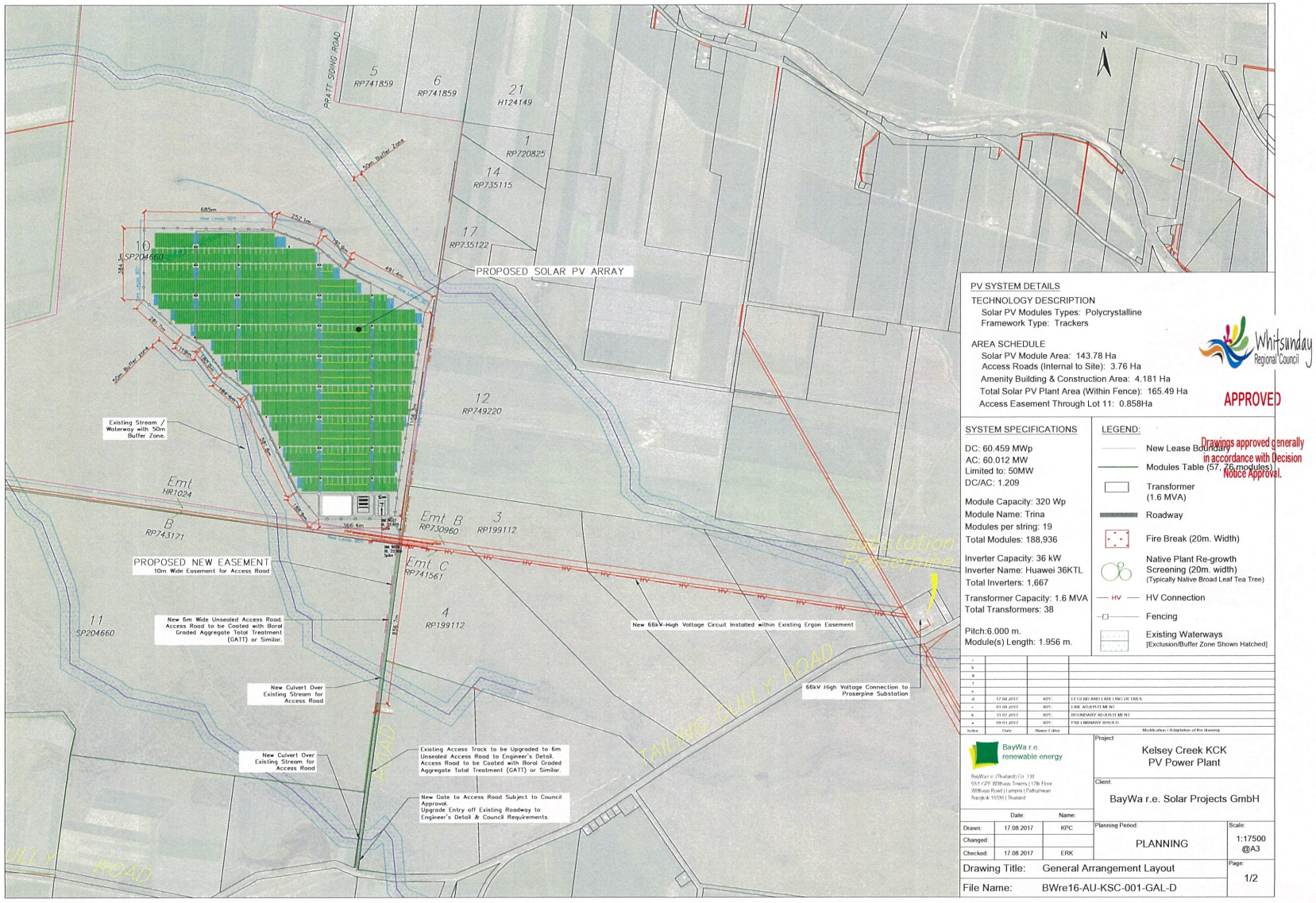
ATTACHMENTS

1. Regional Locality Plan [**11.2.1** - 1 page]
2. Overall Layout Plans [**11.2.2** - 3 pages]

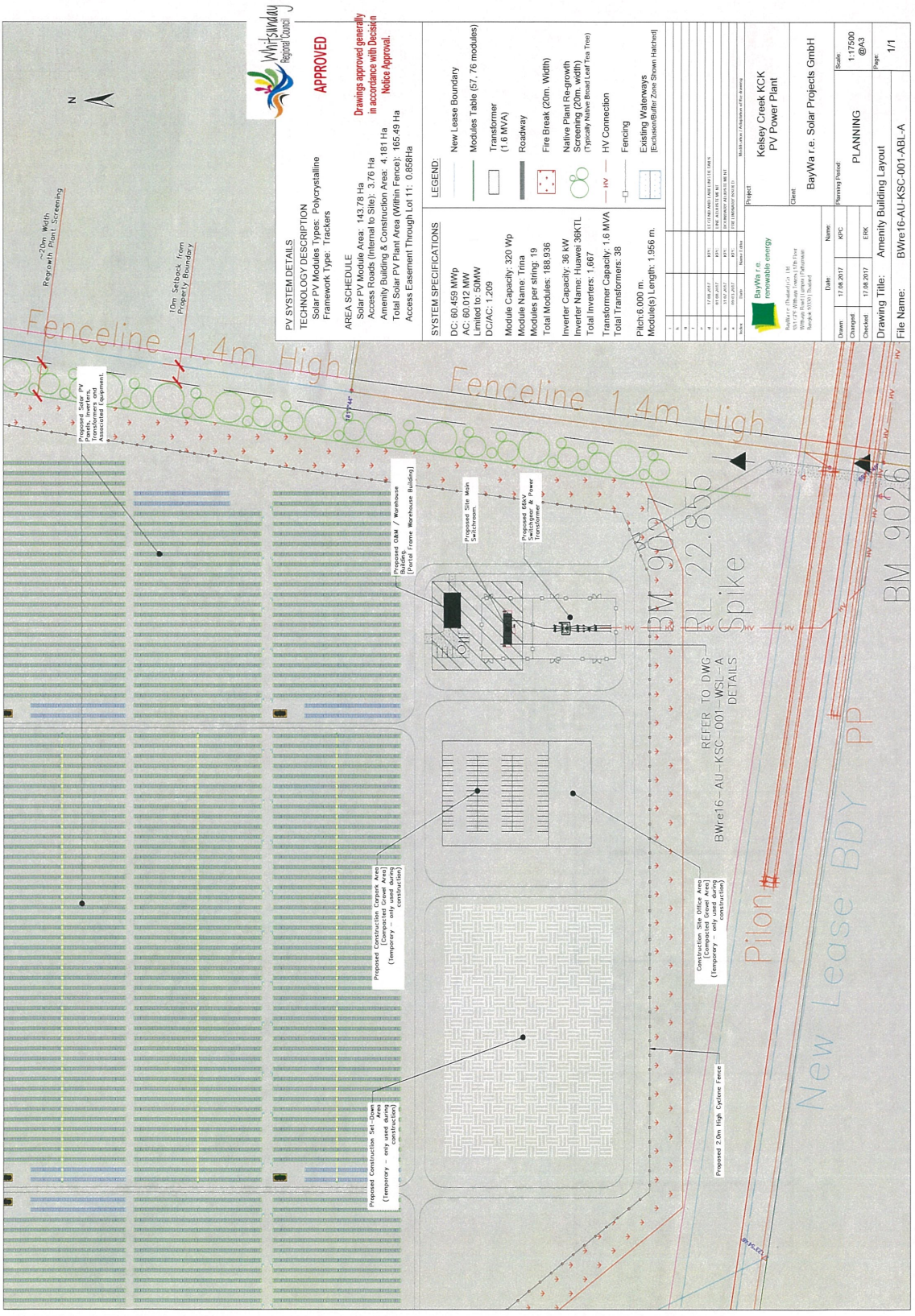
Attachment 11.2.1 Regional Locality Plan



Attachment 11.2.2 Overall Layout Plans




APPROVED
Drawings approved generally in accordance with Decision Notice Approval.
PV SYSTEM DETAILS
TECHNOLOGY DESCRIPTION
Solar PV Modules Types: Polycrystalline
Framework Type: Trackers
AREA SCHEDULE
Solar PV Module Area: 143.78 Ha
Access Roads (Internal to Site): 3.76 Ha
Amenity Building & Construction Area: 4.181 Ha
Total Solar PV Plant Area (Within Fence): 165.49 Ha
Access Easement Through Lot 11: 0.858Ha
SYSTEM SPECIFICATIONS
DC: 60.459 MWp
AC: 60.012 MW
Limited to: 50MW
DC/AC: 1.209
Module Capacity: 320 Wp
Module Name: Trina
Modules per string: 19
Total Modules: 188,936
Inverter Capacity: 36 kW
Inverter Name: Huawei 36KTL
Total Inverters: 1,667
Transformer Capacity: 1.6 MVA
Total Transformers: 38
Pitch 6.000 m.
Module(s) Length: 1.956 m.
LEGEND:
New Lease Boundary
Modules Table (57, 76 modules)
Transformer (1.6 MVA)
Roadway
Fire Break (20m. Width)
Native Plant Re-growth Screening (20m. width) (Typically Native Broad Leaf Tea Tree)
HV Connection
Fencing
Existing Waterways [Exclusion/Buffer Zone Shown Hatched]
Project:
Kelsey Creek KCK PV Power Plant
Client:
BayWa r.e. Solar Projects GmbH
Planning Period
PLANNING
Scale:
1:8000 @A3
Page:
2/2
Drawing Title: General Arrangement Layout
File Name: BWre16-AU-KSC-001-GAL-D
Whitsunday Regional Council
N
17 RP735122
12 RP749220
3 RP199111
Emt B
Emt C RP741561
Emt HR1024
B RP743171
10 SP204660
New Lease BDY
685m
~20m Width Regrowth Plant Screening
Fenceline 1.4m High
Existing Stream / Waterway with 50m Buffer Zone.
Proposed Solar PV Panels, Inverters, Transformers and Associated Equipment.
Proposed 2.0m High Cyclone Fence
Cleared and Maintained Fire Break (20m Width)
Proposed Native Plant Regrowth Screening (Typically 20m Width)
Proposed Warehouse / O&M Building Area
Proposed Fenced HV Substation Compound c/w:
- Incoming 66kV Circuit Connections
- Main Distribution Transformers
Site Access Gate
Pylon
BM: 90.61 RL: 22.865 Spike
BM: 90.61 RL: 22.906 Spike
Construction Carpark Area and Site Offices (Compacted Gravel Area) (Temporary – only used during construction)
Construction Set-Down Area (Temporary – only used during construction)
To Powerlink Equipment
Mt 28 5m


Wheatbelt Regional Council
APPROVED
Drawings approved generally in accordance with Decision Notice Approval.
PV SYSTEM DETAILS
TECHNOLOGY DESCRIPTION
Solar PV Modules Types: Polycrystalline
Framework Type: Trackers
AREA SCHEDULE
Solar PV Module Area: 143.78 Ha
Access Roads (Internal to Site): 3.76 Ha
Amenity Building & Construction Area: 4.181 Ha
Total Solar PV Plant Area (Within Fence): 165.49 Ha
Access Easement Through Lot 11: 0.858Ha
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AC: 60.012 MW
Limited to: 50MW
DC/AC: 1.209
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Module Name: Trina
Modules per string: 19
Total Modules: 188,936
Inverter Capacity: 36 kW
Inverter Name: Huawei 36KTL
Total Inverters: 1,667
Transformer Capacity: 1.6 MVA
Total Transformers: 38
Pitch:6.000 m
Module(s) Length: 1.956 m
LEGEND:
New Lease Boundary
Modules Table (57, 76 modules)
Transformer (1.6 MVA)
Roadway
Fire Break (20m. Width)
Native Plant Re-growth Screening (20m. width) (Typically Native Broad Leaf Tea Tree)
HV Connection
Fencing
Existing Waterways (Exclusion/Buffer Zone Shown Hatched)
Fenceline 1.4m High
~20m Width Regrowth Plant Screening
10m Setback from Property Boundary
Proposed Solar PV Panels, Inverters, Transformers and Associated Equipment.
Proposed O&M / Warehouse Building [Portal Frame Warehouse Building]
Proposed Site Main Switchroom
Proposed 66kV Collector & Power Transformer
Proposed Construction Carpark Area [Compacted Gravel Area] (Temporary – only used during construction)
Construction Site Office Area [Compacted Gravel Area] (Temporary – only used during construction)
Proposed Construction Set-Down Area (Temporary – only used during construction)
Proposed 2.0m High Cyclone Fence
REFER TO DWG BWre16-AU-KSC-001-WSL-A DETAILS
BM 90275
RL 22.855
Spike
Pilon #
New Lease BDY
PP
BM 90276
BayWa r.e. renewable energy
Project
Kelsey Creek KCK PV Power Plant
Client
BayWa r.e. Solar Projects GmbH
Planning Period
PLANNING
Scale:
1:17500 @A3
Page:
1/1
Drawing Title:
Amenity Building Layout
File Name:
BWre16-AU-KSC-001-ABL-A

11.3 - 20260849 - Development Application for Development Permit for Reconfiguration of a Lot - Two (2) Lots into Three (3) Lots - 30 Wrights Road & 29 Camille Drive, Strathdickie - 5SP353421 & 11SP163586 - Big Pammy Pty Ltd

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Planner

AUTHORISING OFFICER: Director Liveability and Development Services

PURPOSE

To present the assessment of the development application for a rural subdivision at Wrights Road, Strathdickie and Camille Drive, Strathdickie and seek Council's determination.

EXECUTIVE SUMMARY

The application seeks a Development Permit for Reconfiguring a Lot (two lots into three lots). The proposal involves subdividing the rural allotment to create one additional lot and realigning the boundary of the adjoining rural residential allotment to provide access to the new lot.

The application is impact assessable as the proposed allotments are below the minimum lot size of 100 hectares prescribed within the Rural Zone. The subject sites comprise a 2.25ha rural allotment and 1.267ha rural residential improved by an existing dwelling house on each lot.

The proposed subdivision comprises the following lots:

Proposed Lots	Lot Sizes	Minimum Width	Minimum Depth
Lot 5	1.475ha	10.9 – 218.6m	145m – 723.3m
Lot 6	7763m^2	10.0m	144.5m – 146.2m
Lot 7	1.264ha	203.3m	132.2m – 151.4m

Proposed Lot 5 will retain the existing access and easement arrangements to Wrights Road. Similarly, Proposed Lot 7 will retain the direct access to Camille Drive. Proposed Lot 6 will obtain direct access to Camille Drive.

To support the application, the applicant has submitted a Technical Memorandum for Engineering Assessment, Slope Stability Assessment, Foundation Investigation & On-site Wastewater Management reports, an Environmental Review, Vegetation and Bushfire Hazard Assessment Report and a Bushfire Hazard Assessment & Management Plan.

Subject Lot 5 is affected by the Agricultural Land Overlay and is identified as a State Important Agricultural Area containing Class A and Class B agricultural land. The proposal conflicts with the Rural Zone Code and the Agricultural Land Overlay Code by fragmenting land intended to be retained for agricultural purposes into smaller allotments that are not capable of supporting ongoing agricultural production. The subdivision will facilitate additional rural residential development on land identified for long-term agricultural use, reducing the availability of agricultural land.

Notwithstanding these conflicts, the site occupies a transitional location between two established rural residential precincts along Wrights Road and Camille Drive. The subject site represents a "missing tooth" within the existing settlement pattern, being located between established rural residential development. The surrounding area in Wrights Road is

also characterised by relatively small rural lots exhibiting an existing rural residential character. The proposed subdivision would infill this gap and reflects the existing allotment configuration and settlement character within this section of Wrights Road and Camille Drive, representing a logical infill of the established rural residential corridor rather than an isolated incursion into the broader rural landscape.

No upgrades to the local road network are required as the new lot can be accommodated within the existing operation and capacity of the local road network.

The application was publicly notified in accordance with the statutory requirements. Two properly made submissions were received during the notification period, advising concerns over the existing environmental habitat. The concerns are suitably addressed over the proposed environmental covenants and development conditions associated with the covenant.

Overall, while the proposal conflicts with provisions of the Rural Zone Code and Agricultural Land Overlay Code, those conflicts are considered to be outweighed by the site's transitional context, its consistency with the established pattern of development along Wrights Road and Camille Drive and no material additional burden on existing road infrastructure.

On balance, the development is considered to warrant approval, subject to appropriate conditions.

OFFICER'S RECOMMENDATION

That Council approve the Development Application for Development Permit for Reconfiguration of a Lot - Two (2) Lots into Three (3) Lots, made by Big Pammy Pty Ltd, on L: 5 SP: 353421 T: EMT A, L: 11 SP: 163586 and located at 30 Wrights Road and 29 Camille Drive, Strathdickie subject to the conditions outlined in **Attachment 11.3.4**.

BACKGROUND

The application was not lodged following any compliance action from Council.

On 23 April 2025, Council has approved a five-lot subdivision of the parent rural parcel that created Lot 5.

DISCUSSION/CURRENT ISSUE

The principal planning issue is the fragmentation of rural land identified for long-term agricultural protection. The proposal seeks to create two rural allotments that are substantially below the 100ha minimum lot size prescribed for the Rural Zone, resulting in conflict with the Rural Zone Code and the Agricultural Land Overlay Code. The subdivision will facilitate additional rural residential development on land intended to remain available for agricultural production.

Notwithstanding these conflicts, the proposal demonstrates compliance with the majority of the relevant assessment benchmarks. The proposed allotments provide suitable building envelopes capable of accommodating future development, on-site wastewater treatment and landscaping. Technical assessments have also demonstrated that the site is capable of being appropriately serviced and developed, including in relation to access, bushfire hazard, environmental constraints, slope stability, and infrastructure servicing.

The site occupies a transitional location within an established rural residential corridor along Wrights Road and Camille Drive. The subject site represents a "missing tooth" in the existing settlement pattern, being located between established rural residential development. The

surrounding area in Wrights Road is also characterised by relatively small rural lots exhibiting an existing rural residential character. The proposed subdivision would infill this gap and the proposed allotment pattern is consistent with the existing development character of the locality, representing a logical infill of the established rural residential corridor rather than an isolated expansion into the broader rural landscape.

A further consideration is the creation of one additional lot onto Camille Drive can be accommodated within the existing operation and capacity of the local road network.

On balance, while the proposal conflicts with the strategic planning intent for the Rural Zone and Agricultural Land Overlay, those conflicts are outweighed by the site's established context, the proposal's compliance with the remaining relevant assessment benchmarks, and no additional burden on existing road infrastructure.

FINANCIAL IMPLICATIONS

The application fee has been paid in full.
The development attracts infrastructure charges of $16,352.57.

CONSULTATION/ENGAGEMENT

Manager Development Assessment
Development Engineer
Plumbing Inspector
Environment Officer

RISK ASSESSMENT/DEADLINES

The decision may be appealed in the Planning & Environment Court of Queensland.

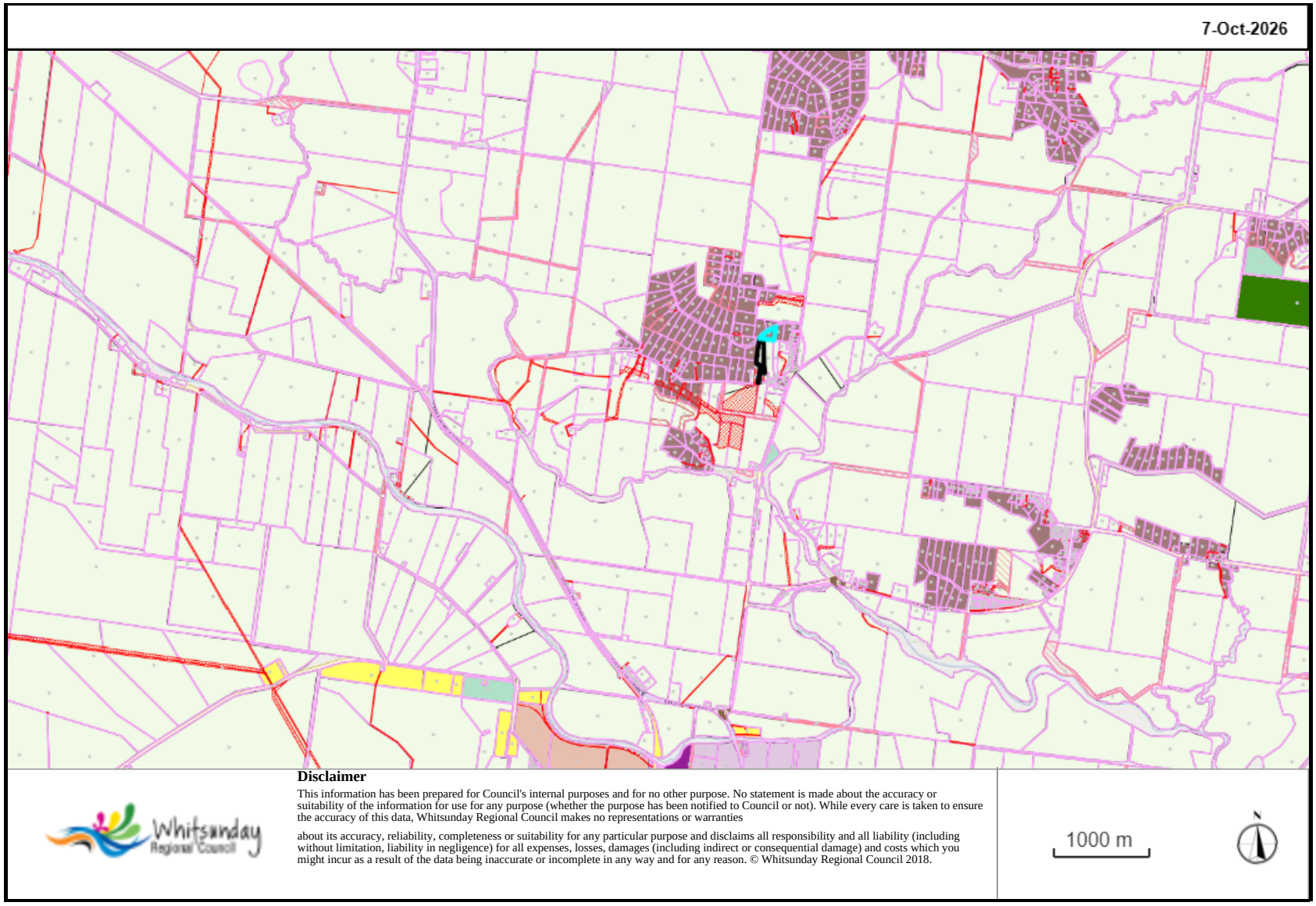
STRATEGIC IMPACTS

Corporate Plan Reference:

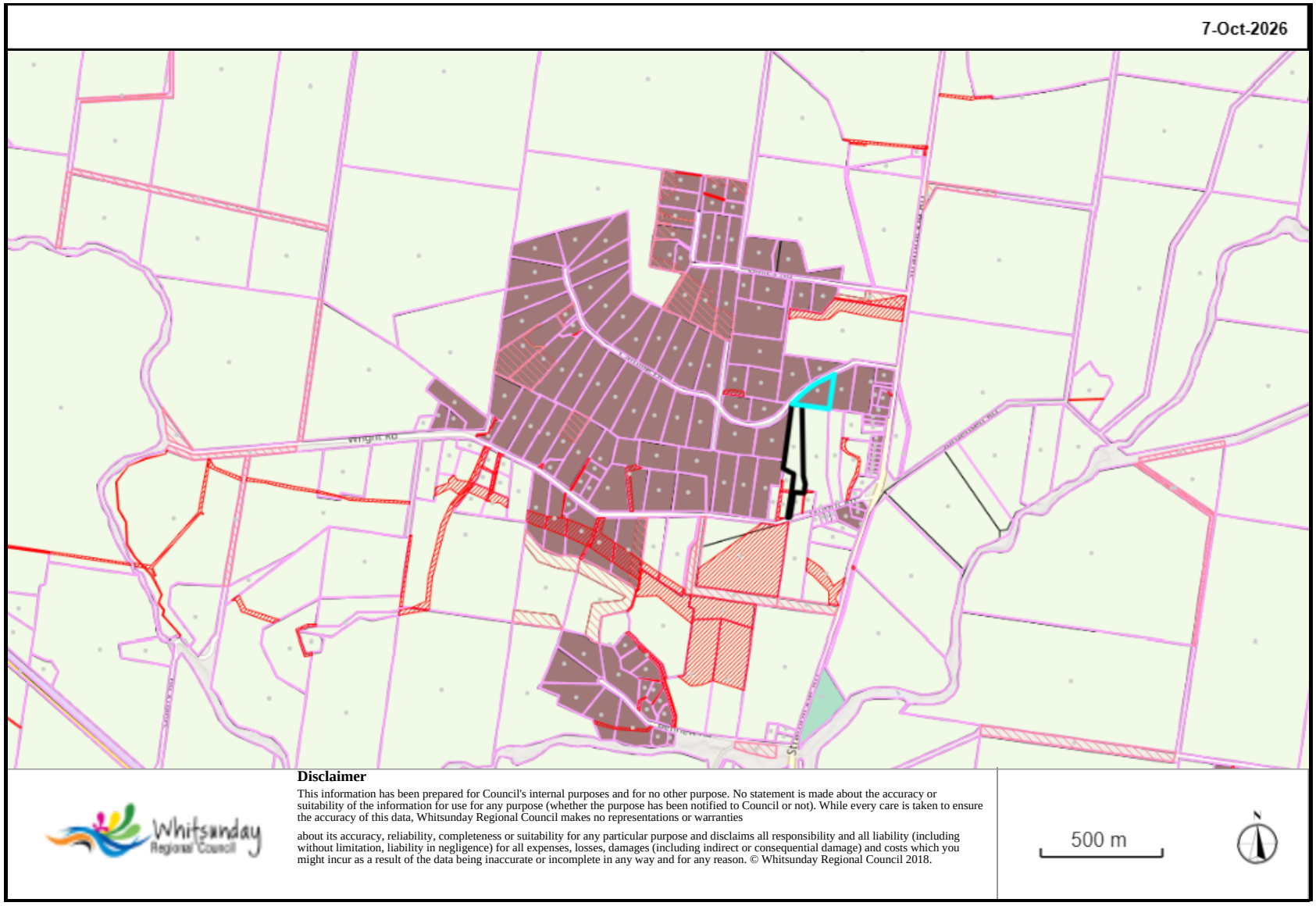
Prioritise the needs of the region.

ATTACHMENTS

1. Regional Plan [**11.3.1** - 1 page]
2. Locality Plan [**11.3.2** - 1 page]
3. Planning Assessment Report [**11.3.3** - 11 pages]
4. Conditions of Approval [**11.3.4** - 5 pages]
5. Plans of Development [**11.3.5** - 1 page]


7-Oct-2026
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Whitsunday Regional Council
1000 m

Attachment 11.3.2 Locality Plan



PLANNING ASSESSMENT REPORT

Council has received the following Development Application, which has been assessed against the provisions of the relevant legislation as reported below.

1. **Application Summary**

Proposal:	Development Application for Development Permit for Reconfiguration of a Lot - Two (2) Lots into Three (3) Lots
Landowner	5SP353421 – Big Pammy Pty Ltd 11SP163586 – T T Hewitt
Property Address:	30 Wrights Road STRATHDICKIE, 29 Camille Drive STRATHDICKIE
Property Description:	L: 5 SP: 353421 T: EMT A, L: 11 SP: 163586
Area of Site:	5SP353421 – 2.25 ha 11SP163586 – 1.267 ha
Planning Scheme Zone:	5SP353421 – Rural zone 11SP163586 – Rural residential zone
Level of assessment	Impact assessable
Overlays:	Acid Sulfate Soils Agriculture Land Bushfire Hazard Biodiversity, Waterways and Wetlands Flood Hazard Infrastructure Landslide Hazard
Existing Use:	Dwelling house
Existing Approvals:	NIL
Public Notification:	7 September 2026 to 28 September 2026
Submissions received:	Two submissions
State referrals:	NIL
Infrastructure charges:	$16,352.57

2. **Site Description**

Both subject allotments have direct frontage to Wrights Road and Camille Drive and are developed and used for rural residential purposes. The access handle on Lot 5 contains Easement A, which provides adjoining properties with access to Wrights Road.

Both allotments occupy a hillside. Lot 5 has variable topography, with steep land across the rear two-thirds descending from the eastern boundary towards the north-western, western and south-western boundaries. The slope decreases across the remaining third, transitioning to relatively flat ground. Lot 6 slopes steeply down from its rear boundary. Both sites have been pockets of cleared of vegetation in association with their existing residential uses.

The surrounding land uses are characterised as follows:

- North: Rural residential allotments
- East: Smaller rural allotments
- South: Mix of Small and Large rural allotments
- West: Rural residential allotments

3. **Proposal Details**

The application seeks a Development Permit for Reconfiguring a Lot (two lots into three lots), involving an existing 2.25 ha rural residential allotment (Lot 5) and a 1.267 ha rural allotment (Lot 11). The proposal involves subdividing the rural allotment and realigning its boundary with the adjoining rural residential allotment to facilitate access to the newly created lot.

The proposed lot configuration is as below:

Proposed Lots	Lot size (min. 100 ha)	Width (min. 200m)	Depth (min. 800m)
Lot 5	1.475 ha	10.9 – 218.6 m	145 m – 723.3 m
Lot 6	7763 m^2	10.0 m	144.5 m – 146.2 m
Lot 7	1.265 ha	203.3 m	132.2 m – 151.4 m

Proposed Lots 5 and 7 will retain their existing access to Wrights Road and Camille Drive respectively. Proposed Lot 6 will establish a new access to Camille Drive.

Existing easements affecting Lot 5 will remain unchanged. Covenants are proposed over land mapped as essential habitat to protect habitat for the Proserpine rock-wallaby.

The subject site is within the Rural Zone and situated between established rural residential areas. Rural Residential-zoned land adjoins the site to the north and west, with further rural residential land nearby to the east. These areas form a rural residential corridor extending between Camille Drive, Strathdickie Road and Wrights Road.

The application is supported by the following technical reports:

- Technical Memorandum for Engineering Assessment
- Slope Stability Assessment, Foundation Investigation & On-site Wastewater Management.
- Environmental Review and Vegetation and Bushfire Hazard Assessment Report
- Bushfire Hazard Assessment & Management Plan.

The application underwent public notification, during which Council received two properly made submissions objecting to the proposed development.

4. **Planning Assessment**

The application has been assessed against the relevant provisions of the *Planning Act, 2016* and the *Whitsunday Regional Council Planning Scheme, 2017*. The proposal is generally in accordance with the Planning Scheme and is recommended for approval in

accordance with the drawings and documents submitted, subject to reasonable and relevant conditions.

4.1. State Assessment and Referral Agency (SARA)

The application was not referrable.

4.2. State Planning Policy – July 2017

The State Planning Policy (SPP) includes interim development assessment requirements to ensure that State interests are appropriately considered by local government when assessing development applications where the local government Planning Scheme has not yet appropriately integrated all of the State's interests in the SPP. The most recent SPP has been reflected in the Whitsunday Regional Council Planning Scheme, in particular Part 2 of State Planning Provisions.

4.3. Mackay Isaac and Whitsunday Regional Plan – February 2012

The Mackay, Isaac and Whitsunday Regional Plan was established to provide the vision and direction for the region to 2031. The plan provides certainty about where the region is heading in the future and provides the framework to respond to the challenges and opportunities which may arise.

The proposal is for rural residential use, connected to rural residential land, located in an area designated as Rural Living Area within the Plan. The proposal complies with the Desired Regional Outcomes.

4.4. Whitsunday Regional Council Planning Scheme, 2017

4.4.1. Strategic Framework

The Strategic framework sets the policy direction for the Planning Scheme and forms the basis for ensuring appropriate development occurs in the Planning Scheme area for the life of the Planning Scheme.

4.4.2. Strategic Intent

The Planning Scheme sets the policy direction to ensure that to 2036 and beyond, the Whitsundays is a prosperous, liveable, and sustainable region which will be achieved through the integration of the unique attributes and competitive advantages of each township. The region's townships and communities have a strong and proud social identity. The promotion and protection of the region's environmental values is significant to the expressed identities, including the unique scenic values, which consist of key urban gateways, views, and vistas.

Strategic Intent – Theme 1 – Liveable Communities and Housing

The Strategic Framework provides that rural residential areas will continue to occur on the fringes of urban areas and will generally not expand into adjacent rural areas. The proposal departs from this intent by creating an additional rural residential lot within the Rural Zone. However, the site is situated between established rural residential areas, with Rural

Residential-zoned land adjoining to the north and west and further rural residential land nearby to the east. In this context, the proposal is better considered a consolidation of the existing settlement pattern than an outward expansion into the broader rural area. While the Rural zoning gives rise to a conflict, the site's location and established residential use support a limited departure from the general intent, reinforcing the existing rural residential character of Wrights Road and Camille Drive.

Strategic Intent – Theme 2 – Economic Growth
While this theme seeks to protect rural areas and support sustainable economic outcomes, the proposal does not compromise these strategic objectives. The development is located within an established rural residential corridor extending between Camille Drive and Wrights Road and represents an orderly continuation of the existing development pattern.

The roads on both Wrights Road and Camille Drive are currently sealed. Existing Camille Drive can suitably service the additional one new lot created through this subdivision.

Strategic Intent – Theme 3 – Environment and Heritage
The proposal has been supported by two environmental covenants to avoid areas of Proserpine Rock Wallaby habitat. The land is not affected by any State or Local Heritage Register listings. Subject to the recommended conditions of approval, the proposal is consistent with the environmental and heritage outcomes sought by the Strategic Framework.

Strategic Intent – Theme 4 – Safety and Resilience to Hazard
Comprehensive technical assessments demonstrate that the identified natural hazards can be appropriately managed. Future dwelling can be sited outside of Acid sulfate soils area. The Bushfire Hazard Assessment and Slope Stability Assessments confirm that future development can be designed to achieve an acceptable level of safety through appropriate building siting and design measures. Flood-affected area has been addressed through the adjoining stormwater easements. Accordingly, the proposal is consistent with the Strategic Framework's objective of ensuring development is resilient to natural hazards.

Strategic Intent – Theme 5 – Infrastructure
The proposal is supported by appropriate infrastructure and servicing arrangements consistent with the intended rural residential use of the land. The proposal therefore does not support the efficient provision of infrastructure and long term function of the local transport network.

4.4.3. Overlay Codes

Acid Sulfate Soils Overlay
A small section of the subject land near the road frontage is mapped with Acid Sulfate Soil (Land above 5m AHD and below 20m AHD). Future dwellings can avoid building within the overlay.

Agriculture Land Overlay
Subject Lot 6 is identified within the State Important Agriculture Area, this appears to be the result of a mapping anomaly or alignment error. Subject Lot 5 is identified within the Agricultural Land Overlay as a State Important Agricultural Area containing Class A and Class B agricultural land. The proposal does not comply with the purpose, overall outcomes and relevant performance outcomes of the Agricultural Land Overlay Code, as the subdivision will facilitate rural residential development on land identified for agricultural protection.

The conflict with the Agricultural Land Overlay Code is acknowledged. However, it is considered that there are sufficient planning grounds to justify approval of the proposal despite this conflict.

The subject site occupies a unique strategic position between two established rural residential precincts. Rural Residential-zoned land adjoins the site to the north and west and followed by the immediate vicinity to the east. As such, the proposal represents a logical consolidation of an existing rural residential corridor rather than an isolated encroachment into the rural landscape.

Furthermore, the prevailing subdivision pattern along Wrights Road vicinity demonstrates a transition towards smaller rural lot sizes. Existing allotments in the locality range from 1138 m^2 to 12.379 ha reflecting smaller lot size character. Subject Lot 5 of 2.25 ha was recently established as part of a five-lot rural subdivision approved by Council on 23 April 2025, with adjoining Lots 1 to 4 having lot sizes between 4026 m^2 to 5298 m^2. Therefore, the development is compatible with the established pattern of development along Wrights Road and Camille Drive and reinforces the existing settlement form.

The proposed development will create an additional lot accessed from Camille Drive. No upgrades to the local road network are required as the new lot can be accommodated within the existing operation and capacity of the local road network.

While the proposal conflicts with the Agricultural Land Overlay Code, that conflict is considered to be outweighed by the site's strategic context, the orderly consolidation of an existing rural residential locality and the absence of any material increase in demand on existing road infrastructure. Accordingly, there are sufficient planning grounds to justify approval notwithstanding the identified conflict with the Planning Scheme.

Biodiversity, Waterways and Wetlands Overlay

Both subject sites are affected by the Biodiversity, Waterways and Wetlands Overlay. The rear portion of both sites are mapped as containing Matters of State Environmental Significance (MSES) regulated vegetation B. In particular, Subject Lot 5 is also mapped as containing MSES regulated vegetation associated with essential habitat and the MSES wildlife habitat associated with endangered or vulnerable wildlife.

An Environmental Review and Vegetation and Bushfire Hazard Assessment Report was submitted in support of the application. Council’s Environmental Officer reviewed the proposal and identified that the report did not provide adequate technical information or supporting evidence to demonstrate that the vegetation on site is predominantly vine scrub.

Furthermore, the habitat mapped area on subject Lot 5 is linked to the Mount Lucas colony which is a critical area for the Proserpine Rock Wallaby species identified by the National Recovery Plan for the Proserpine Rock Wallaby and is under threat due to fragmentation of the remaining movement corridors. The absence of *Wildnet* sighting or no Proserpine Rock Wallaby species on the day of the inspection should not be considered confirmation that the species is absent from the area. In response to the Proserpine Rock Wallaby habitat concern, two covenants X and Y will be provided over the mapped habitat areas.

On this basis, the proposal is considered to appropriately respond to the environmental constraints of the site and is consistent with the intent of the Biodiversity, Waterways and Wetlands Overlay Code.

Bushfire Hazard Overlay

Both subject sites are predominantly mapped as being affected by a Very High Bushfire Hazard Area under the Planning Scheme. A Bushfire Hazard Assessment & Management Plan has been submitted in support of the application to assess the site's suitability for the proposed subdivision and identify appropriate mitigation measures.

During the subdivision that created subject Lot 5, Proposed Lot 5 was assessed as not presenting bushfire risk due to its remnant vegetation.

The accompanying site photographs show that the vegetation within Proposed Lot 6 comprises of vine forest which is generally associated with a low bushfire hazard risk. The report has determined the potential bushfire hazard as Low. No bushfire conditions are required for proposed Lot 6. Despite the low bushfire hazard, it is noted that the report recommends a 10m wide and 15m wide Asset Protection Zone (APZ) for Proposed Lot 6. Council's Environmental Officer does not object to the proposed APZ given the anticipation that future development of the land will involve clearing a portion of the site for establishing buildings areas and landscaping.

As for proposed subject 29 Camille Drive, a desktop review by Council's Environmental Officer suggests an emerging presence of Eucalypt species around subject 29 Camille Drive. However, the report shows some dead Eucalypt species within the area. This may indicate that the site represents a transitional vegetation area and may have previously exhibited a greater bushfire hazard risk than is currently. No bushfire conditions are required for proposed Lot 7.

The proposed subdivision is not expected to increase the bushfire hazard and is consistent with the outcomes sought by the Bushfire Hazard Overlay Code.

Flood Hazard Overlay
A small portion of the southern boundary of Wrights Road contained within the Identified Flood Hazard Overlay. The proposed lots are outside of this overlay extent.

Landslide Hazard Overlay
Both subject sites are affected by the Landslide Hazard Overlay, with areas mapped as having High and Moderate landslide hazard. These hazard areas cover nearly the entirety of both subject sites.

Slope Stability Assessment reports have been submitted in support of the application to assess the suitability of the site for the proposed subdivision and future development. The identified risks can be appropriately mitigated through site-specific engineering design and implementation of the report's recommendations.

The geotechnical assessment demonstrates that the long-term landslide risk associated with the proposed development can be reduced to a Low level, provided the recommended design, construction and ongoing site management measures are implemented. Conditions of approval require future building development to be undertaken in accordance with the recommendations of the geotechnical assessment.

Subject to these conditions, the proposal is considered to appropriately respond to the site's landslide constraints and is consistent with the outcomes sought by the Landslide Hazard Overlay Code.

4.4.4. Zone Codes
Rural Zone
The proposed development does not fully comply with the Purpose and Overall Outcomes of the Rural Zone Code. The purpose of the Rural Zone is to provide for a wide range of

rural activities and a limited range of non-rural activities that complement or service rural areas. The proposal facilitates two rural allotments and, accordingly, is not consistent with the primary intent of the zone.

Notwithstanding this conflict, the proposal achieves a number of the outcomes sought by the Rural Zone Code and is supported by the site's unique strategic context.

The proposed subdivision will create one additional lot intended for detached dwelling houses. Each lot is of sufficient size and dimensions to accommodate a dwelling house, ancillary structures and on-site wastewater treatment, maintaining the spacious, low-density character that is characteristic of rural residential development. In this respect, the proposal is generally consistent with Overall Outcomes (b) and (j) of the Rural Zone Code.

The subject site occupies a unique position between two established rural residential precincts, with Rural Residential-zoned land adjoining the site to the north and west and followed by the immediate vicinity to the east. The surrounding rural residential development extends between Wrights Road and Camille Drive, with the subject site representing the remaining undeveloped parcel within this corridor. The surrounding area in Wrights Road is characterised by relatively small rural lots, including subject Lot 5 which was recently created as part of a five-lot rural subdivision which established additional rural allotments of rural residential character. The proposal therefore constitutes a logical consolidation of the existing settlement pattern and will assimilate with the established rural residential character of the locality.

As such, the proposal represents a logical consolidation of an existing rural residential corridor rather than an isolated encroachment into the rural landscape.

The proposal does, however, conflict with Overall Outcome (h) of the Rural Zone Code, which seeks to ensure that non-rural activities do not prejudice the continued operation of existing or potential rural activities or create land use conflicts. The proposed subdivision introduces additional rural residential development adjacent to land within the Rural Zone, thereby increasing the rural–residential interface. In the absence of a detailed land use conflict assessment, it cannot be concluded that the proposal fully satisfies the intent of Overall Outcome (h), and this conflict is acknowledged.

Despite this conflict, there are sufficient planning grounds to justify approval. The proposal represents the orderly consolidation of an established rural residential locality rather than the expansion of rural residential development into a new area. Furthermore, the development will not affect the accessibility, safety and functionality of the local road network for both the proposed development and the existing Camille Drive community.

Accordingly, while the proposal conflicts with the primary intent of the Rural Zone and Overall Outcome (h) of the Rural Zone Code, those conflicts are considered to be outweighed by the site's established strategic context, the logical consolidation of the existing rural residential settlement pattern, and no additional burden on existing road infrastructure. These matters provide sufficient planning justification to support approval notwithstanding the identified conflict with the Rural Zone Code.

Rural Residential Zone
The proposal is consistent with the purpose of the zone code. The subdivision realigns a minor section of 68m^2 of subject Lot 6 to establish an access for Proposed Lot 6. Proposed Lot 7 will remain suitable for its existing residential uses.

4.4.5. Development Codes

Reconfiguring a lot code

The proposed development conflicts with the Reconfiguring a Lot Code. The proposal does not comply with the relevant acceptable outcomes relating to minimum lot size and allotment dimensions for land within the Rural Zone, as the proposed lots are substantially smaller than the 100-hectare minimum envisaged by the code. Consequently, the proposal also conflicts with the purpose and overall outcomes of the code, which seek to maintain the rural character of the zone through the creation of appropriately sized rural allotments.

Notwithstanding this conflict, the proposed lots are each of sufficient size and dimensions to accommodate future dwelling houses, associated outbuildings and on-site wastewater treatment systems suitable for rural residential living. Proposed Lots 5 and 7 will retain the existing dwellings, while Proposed Lot 6 will contain suitable building areas that respond to the site's physical constraints.

The proposal also departs from the intended subdivision pattern contemplated by the code by facilitating rural residential allotments within the Rural Zone. However, the subject site occupies a unique strategic position between two established rural residential precincts, with Rural Residential-zoned land adjoining the site to the north and west and followed by the immediate vicinity to the east. In this context, the subdivision represents a logical consolidation of an existing rural residential corridor rather than an isolated incursion into the rural landscape.

It is acknowledged that the proposal is not entirely compatible with the intended outcomes for the Rural Zone and has the potential to create an interface between rural residential and rural land uses. This conflict is recognised and has been considered in the assessment of the application.

The proposed development is not expected to impede the safety, accessibility and function of the local road network for both existing and future residents as further discussed in the Transport and Parking Code. Together with the site's strategic location and the established pattern of rural residential development surrounding the land, these matters are considered to outweigh the identified conflict with the Reconfiguring a Lot Code.

Excavation and filling code

Extensive earthworks operations are not required to facilitate the establishment of new Lot 6. Considering the natural falls across Proposed Lot 6, site grading will instead rely on preserving the existing overland flow paths and drainage characteristics of the site. Minor or localised cut to fill activities will be required for the construction of the internal driveway and the establishment of future building pads. These works will be undertaken as part of the Building Works stage.

Infrastructure code

An On-site Wastewater Management Report has been submitted in support of the application. The report concludes that Proposed Lot 6 is capable of accommodating an on-site effluent disposal system designed in accordance with the Queensland Plumbing and Wastewater Code for a four-bedroom dwelling. Should the application be approved, conditions of approval will require the submission of detailed on-site wastewater design documentation as part of the subsequent Building Works approval process.

The proposal will generally maintain the same stormwater drainage regime as the existing condition, with Lot 7 continuing to discharge to Camille Drive and Lot 5 continuing to discharge to Wrights Road.

The site is capable of being serviced by essential infrastructure, including electricity, telecommunications and on-site water supply. Fixed wireless internet and mobile telecommunications services are available within the locality. Accordingly, the proposed lots are capable of being adequately serviced for future rural residential development.

Landscaping code
The proposed subdivision is consistent with the intent of the Landscaping Code. Each proposed lot contains sufficient area to accommodate future landscaping associated with a dwelling house, including private open space, vegetation planting and buffering. The size and configuration of the lots provide adequate opportunity for landscaping to be established as part of future development, contributing to the rural residential character of the locality and softening the visual appearance of built form. Landscaping will be further addressed at the Building Works stage as part of the future development of each allotment.

Transport and parking code
Proposed Lots 5 and 7 will retain their existing access to Wrights Road and Camille Drive respectively. No changes are proposed for the existing shared access arrangement with three other adjoining premises under Easement A within proposed Lot 5. Proposed Lot 6 will have direct frontage and access to Camille Drive.

As per Council's Road Register, Camille Drive and Wrights Road are both categorised as a Rural Access roads both with 6m wide seal widths in accordance with WSRC Rural Road Hierarchy requirements, Table D1.3 of the Whitsunday Regional Council Development Manual. The additional traffic generated by the one additional allotment can be accommodated within the existing operation and capacity of the local road network.

5. **Public Submissions**

The development application was placed on public notification between 7 September 2026 and 28 September 2026 in accordance with the relevant provisions of the Planning Act 2016. The Notice of Compliance was received on 30 September 2026. Two submissions were received during this period of Public Notification. One of the two submissions is an adjoining landowner.

Two submissions have been received and summarised in the below table:

Issue	**Comment/Condition Number**
1. Effectiveness of covenants in protecting Proserpine Rock Wallaby movement	The submission is concerned of whether subdivision boundaries will restrict the movement of wallabies across Proposed Lots 5 and 6. The proposed covenants will not allow further development within the covenanted area which preserves existing vegetation for the movement of Proserpine Rock Wallaby within the corridor of Mount Lucas.
2. Loss of the peace and tranquillity of the area	The submitter is concerned that further subdivision will diminish the amenity of the area that has existed since they moved to the locality approximately 25 years ago.

	Subject Lot 5 is located within an established rural residential node between Wrights Road and Camille Drive. The proposal constitutes a logical consolidation of the existing settlement pattern and is not out of character with the area.
3. Wildlife impacts from clearing	The submission is concerned of further residential development given their observations on wildlife activity associated with the clearing for subdivision of the parent parcel that created subject Lot 5. Photographs of wallaby observations on their property were provided with the submission. The proposal indicates that clearing will occur on proposed Lot 6 which is limited to residential uses only, such as a driveway, a dwelling house pad, a effluent treatment system and an asset protection zone. No clearing is permitted within the covenanted areas.
4. Reduction in ecological connectivity due to increasing development pressure in the locality	The submission is concerned over ongoing fragmentation of habitat through incremental development that contributes to the continuing loss of habitat quality and increased pressure on local wildlife populations, reducing the ecological connectivity of the area. The proposal does not fragment the mapped habitat area with the provision of environmental covenants. Condition 7.1 requires the development to provide the covenants indicated in Locus Survey's amended proposal plan.
5. Cumulative effect of ongoing rural residential development throughout Strathdickie, Cannonvale and the Mount Lucas area on the long-term survival of endangered species such as the Proserpine Rock-wallaby and to the broader range of native wildlife	The submission is concerned regarding the compounding environmental harm of further rural residential development within the locality towards the Proserpine Rock Wallaby and wildlife. Council's mapping has identified the Proserpine Rock Wallaby habitat corridor along Mt Lucas. Development

	proposals are required to address the Biodiversity, Waterways and Wetlands overlays code in accordance with the requirements under the Whitsunday Regional Planning Scheme which includes the identified said habitat. Assessments will be carried out in its own merits. Further, Condition 7.1 does not permit keeping of domestic cat or dog and erecting of fences on covenanted lands to protect the Proserpine Rock Wallaby.
7. Request to consider whether the proposal gives rise to impacts that are relevant under the Environmental Offsets Act 2014	The submission requested Council to consider the impacts as under the Environmental Offsets Act 2014. Council does not have jurisdiction under the Environmental Offset Act 2014 and it is not otherwise triggered in this application.

6. **Infrastructure Charges**

6.1. Adopted Infrastructure Charges Resolution

The following is a breakdown on the Infrastructure Charges for the development:

Adopted Charge					
Type of Development	Development Category	Demand Unit & Qty	Charge Rate*		Adopted Charge
ROL	Residential – 3 or more bedroom dwelling house	3	$38,029.25		$114,087.75
				Total Adopted Charge	*$114,087.75*
Credit					
Type of Development	Development Category	Demand Unit & Qty	Charge Rate*	Discount	Total Credit
ROL – existing lawful use	Residential – 3 or more bedroom dwelling house	2	$38,029.25	100%	$76,058.50
ROL – Sewer N/A	Residential – 3 or more bedroom dwelling house	1	$38,029.25	27%	$10,267.90
ROL – Water N/A	Residential – 3 or more bedroom dwelling house	1	$38,029.25	30%	$11,408.78
				Total Credit	*$97,735.18*
				Total Levied Charge	***$16,352.57***

1. ADMINISTRATION

1.1 The approved development must be completed and maintained generally in accordance with the approved drawings and documents:

Plan/Document Name	Prepared By	Plan Number	Dated
Proposed Lots 5, 6 & 7, Cov X in Lot 6 and Cov Y in Lot 5 Cancelling Lot 11 on SP163586 & Lot 5 on SP353421	Locus Surveys	PD-03 Rev.E	26/08/2026
Proposed Lots 5, 6 & 7, Cov X in Lot 6 and Cov Y in Lot 5 Cancelling Lot 11 on SP163586 & Lot 5 on SP353421	Locus Surveys	SA-01 Rev.C	26/08/2026
Technical Memorandum	MOSAIC	26-0322-L01-MK	14/05/2026
Slope Stability Assessment Report	Ground Environments Pty Ltd	GE_2504.1210	30/07/2025
Slope Stability Assessment, Foundation Investigation & On-site Wastewater Management	Ground Environments Pty Ltd	GE_2604.1210_LOT 6	22/05/2026
Slope Stability Assessment, Foundation Investigation	Ground Environments Pty Ltd	GE_2604.1210_Lot 7	25/05/2026
Bushfire Hazard Assessment & Management Plan	BAL-QLD		25/06/2026
Environmental Review and Vegetation and Bushfire Hazard Assessment Report	Earth Environmental	Lot 13 RP734153 Wright Road V.4	02/09/2024

1.2 Where a discrepancy or conflict exists between the written conditions of this approval and the approved plans, the requirements of the written condition(s) will prevail.

1.3 All conditions of this approval must be complied with in full to Council's satisfaction prior to the commencement of the use.

1.4 The applicant shall demonstrate and provide evidence that compliance with all conditions of this development approval and any other subsequent development approvals as a result of this development approval have been complied with at the time of sealing the survey plan or commencement of the use, whichever is the sooner.

2. CLEARING, LANDSCAPING AND FENCING

2.1 Any vegetation removed must be disposed of to the requirements of the Council. Transplanting, chipping or removal from site are the preferred solutions.

2.2 All vegetative waste cleared as part of the development of the site is to be either:

a) stored neatly on site and shredded within sixty (60) days of clearing; or
b) removed off the site to an approved disposal location.

3. WATER INFRASTRUCTURE

3.1 Design and construct a potable water supply to proposed Lot 6 in accordance with Council's Planning Scheme or Planning Policy applicable at the time. Such work must be in accordance with an approved detail design at future building application stage.

4. ON SITE EFFLUENT DISPOSAL

4.1 At future building application stage design and construct an on-site domestic sewerage treatment system to proposed Lot 6. Such work must be in accordance with the Queensland Plumbing and Wastewater code. The Slope Stability Assessment, Foundation Investigation & On-site Wastewater Management by Ground Environments Pty Ltd dated 22/05/2026be noted at future building application stage.

5. ACCESS AND PARKING

5.1 A Road Works permit must be obtained prior to commencement of work for the external access on Camille Drive.

5.2 The external access must be constructed in accordance with the Approved Road Works permit prior to the commencement of use or signing of the Survey Plan of the first stage.

6. ELECTRICITY AND TELECOMMUNICATIONS

6.1 Provide electricity and telecommunications connection to the proposed development to the requirements of the relevant authority. The applicant must submit to Council, either:

(a) a certificate of supply demonstrating that existing low-voltage electricity supply is available to the newly created lots; or

(b) a certificate of supply that the applicant has entered into an agreement with the authorised electricity supplier, Ergon, to provide electricity services to the newly created lots, payment has been received and the connection will be completed at a date in the future.

If low-voltage electricity supply is unavailable to the newly created lots then the applicant must provide a certificate of supply of the proposed electricity connection date to all future property owners prior to entering into a contract of sale for the newly created lots prior to signing of survey plan.

7. ENVIRONMENTAL COVENANT

7.1 The applicant shall provide, prior to the lodgment of the survey plan for the configuration of the lot, documentation to confirm the creation of an Environmental Covenant within Proposed Lots 5 and 6, generally in accordance with Locus Survey's Drawing No. PD-03 Rev.E dated 26/08/2026. Documentation shall include the following:

a) A survey plan to a suitable scale, that shows the location of the Environmental Covenant, such that:

i. is consistent with the approved plan; and

ii. the area of the covenant is clearly identified on the site plan, including covenant boundary measurements.

b) A properly completed instrument of covenant that stipulates the covenantor's obligations, as a minimum:

i. no living or dead vegetation now existing or hereafter existing in the Vegetated Fauna Habitat, may be trimmed, pruned, cut down, damaged, destroyed, moved, harvested or removed from the Vegetated Fauna Habitat and the Covenantor covenants;

ii. no fixtures or improvements, including buildings or other structures may be erected in the Vegetated Fauna Habitat;

iii. no fill, soil, rock, rubbish, ashes, garbage, waste or other material foreign to the Vegetated Fauna Habitat may be deposited in or on the Vegetated Fauna Habitat;

iv. no invasive or toxic plant (e.g. pink periwinkle, oleander which could be consumed by the Proserpine Rock Wallaby) as specified from time to time by the Covenantee shall be introduced to the Vegetated Fauna Habitat;

v. no native or indigenous animals within the Vegetated Fauna Habitat shall be killed, taken or interfered with;

vi. no cat or dog shall be kept within the Lot;

vii. no solid, chain link or wire mesh type fences shall be erected on the Lot;

viii. no vegetative waste is to be stored on the Lot for a period greater than sixty (60) days;

ix. no access by the public at large shall be allowed to the Vegetated Fauna Habitat;

x. no other acts may be carried out on or in respect of the Vegetated Fauna Habitat which, in the opinion of the Covenantee, acting reasonably, may have a detrimental impact on the Vegetated Fauna Habitat.

c) Notwithstanding clause 7.1 b) if any native or indigenous animal on the Vegetated Fauna Habitat poses a risk to human safety the native or indigenous animal may be removed with the prior written consent of the Covenantee and any other approvals that might be required by law.

d) Notwithstanding clause 7.1 b), the Covenantor may remove any Noxious Weeds or other foreign fauna from the Vegetated Fauna Habitat that, in the opinion of the Covenantee, acting reasonably, may have a detrimental impact on the Vegetated Fauna Habitat.

8. MAINTENANCE VALUATION

8.1 The applicant must pay to Council a maintenance valuation fee per lot at the time of sealing of the survey plan at the rate applicable at the time of payment. The current rate is $58.00 per lot.

9. MISCELLANEOUS

9.1 If any item of cultural heritage is identified during site works, all work must cease and the relevant State Agency must be notified. Work can resume only after State Agency clearance is obtained.

The Applicant is reminded of their obligations under the Aboriginal Cultural Heritage Act, 2003 and the Torres Strait Islander Cultural Heritage Act 2003. Further information and databases are available from the Department of Aboriginal and Torres Strait Islander Partnerships at: *www.datsip.qld.gov.au*

9.2 Any alteration necessary to electricity, telephone, water mains, sewerage mains, and/or public utility installations resulting from the development or in connection with the development, must be at full cost to the developer.

9.3 Any building materials, equipment and the like must be appropriately tied down, placed indoors and secured on site at the time of preparation for cyclone events. The on site supervisor is to ensure that all contractors/employees take the necessary steps to secure the construction site in the event of a cyclone.

9.4 All construction materials, waste, waste skips, machinery and contractors' vehicles must be located and stored or parked within the site. No storage of materials, parking of construction machinery or contractors' vehicles will be permitted in Wrights Road, Camille Drive or adjoining land unless written permission from the owner of that land and Council is provided.

9.5 It is the developer's responsibility for the full rectification of any damage caused to neighbouring public infrastructure (such as footpaths, driveways, fences, gardens, trees and the like) caused by contractors, including clean up of any litter or waste that is a result of the subject development.

10. ADVISORY NOTES

10.1 Hours of work

It is the developer's responsibility to ensure compliance with the *Environmental Protection Act 1994*, which prohibits any construction, building and earthworks activities likely to cause nuisance noise (including the entry and departure of heavy vehicles) between the hours of 6.30 pm and 6.30 am from Monday to Saturday and at all times on Sundays or Public Holidays.

10.2 Dust Control

It is the developer's responsibility to ensure compliance with the Environmental Nuisance of the *Environmental Protection Act 1994* which prohibits unlawful environmental nuisance caused by dust, ash, fumes, light, odour or smoke beyond the boundaries of the property during all stages of the development including earthworks and construction.

10.3 Sedimentation Control

It is the developer's responsibility to ensure compliance with the *Environmental Protection Act 1994* and Schedule 9 of the *Environmental Protection Regulation 2008* to prevent soil erosion and contamination of the stormwater drainage system and waterways.

10.4 Noise During Construction and Noise in General

It is the developer's responsibility to ensure compliance with the *Environmental Protection Act 1994.*

10.5 General Safety of Public During Construction

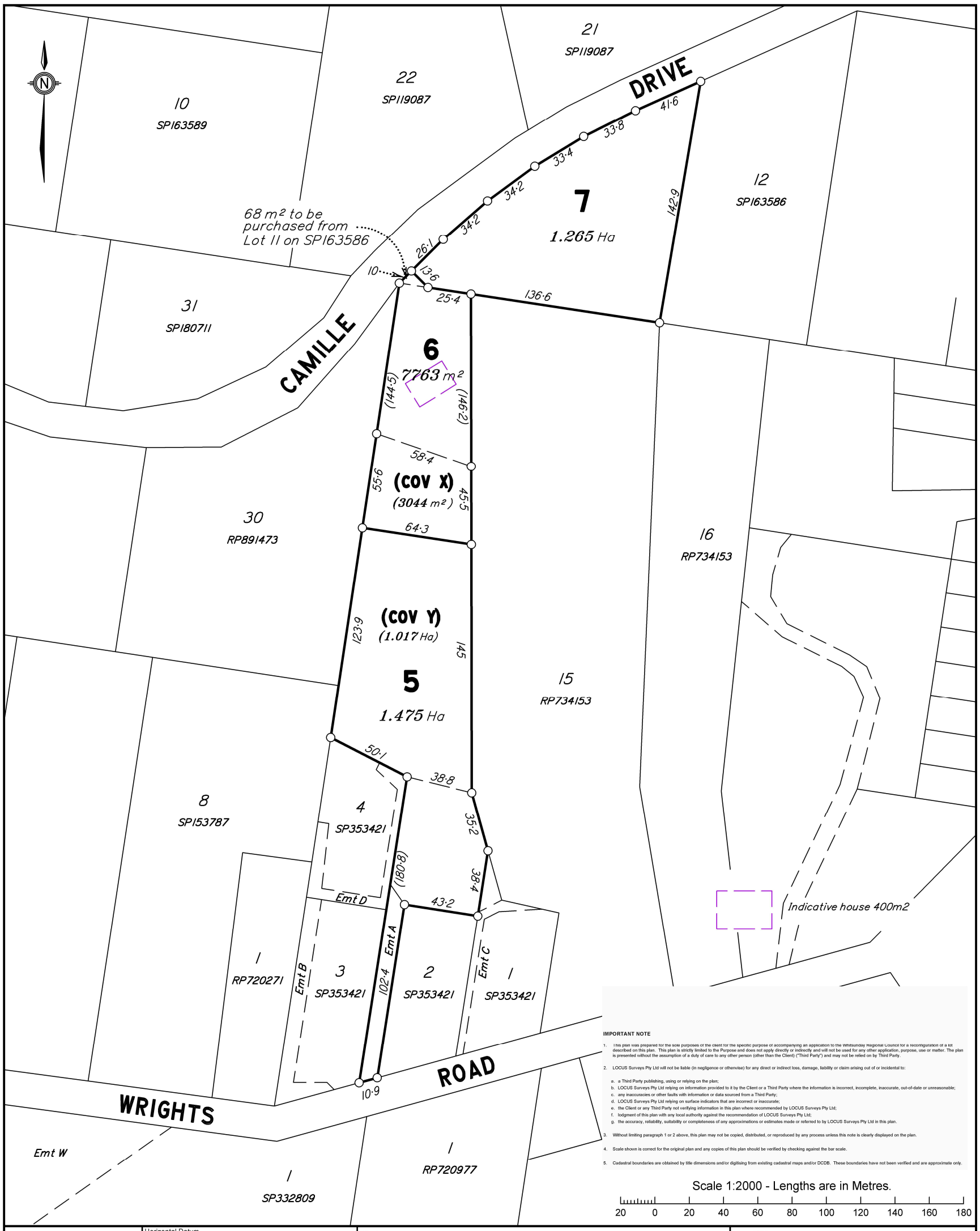
It is the project manager's responsibility to ensure compliance with the *Work Health and Safety Act 2011*. It states that the project manager is obliged to ensure construction work is planned and managed in a way that prevents or minimises risks to the health and safety of members of the public at or near the workplace during construction work.

It is the principal contractor's responsibility to ensure compliance with the *Work Health and Safety Act 2011*. It states that the principal contractor is obliged on a construction workplace to ensure that work activities at the workplace prevent or minimise risks to the health and safety of the public at or near the workplace during the work.

It is the responsibility of the person in control of the workplace to ensure compliance with the *Work Health and Safety Act 2011*. It states that the person in control of the workplace is obliged to ensure there is appropriate, safe access to and from the workplace for persons other than the person's workers.

10.6 The proposed lots are on the flora survey trigger map for protected plants. The Earth Environmental report does not provide a flora survey which is required prior to clearing to determine if the protected plant is present on site. For further information please see the following website:
https://www.qld.gov.au/environment/plants-animals/plants/protected-plants/clearing

10.7 Enquiries relating to the aforementioned conditions should be directed to the Liveability and Development Services Directorate who will direct the enquiry to the relevant officer.



IMPORTANT NOTE

1. This plan was prepared for the sole purposes of the client for the specific purpose of accompanying an application to the Whitsunday Regional Council for a reconfiguration of a lot described on this plan. This plan is strictly limited to the Purpose and does not apply directly or indirectly and will not be used for any other application, purpose, use or matter. The plan is presented without the assumption of a duty of care to any other person (other than the Client) ("Third Party") and may not be relied on by Third Party.
2. LOCUS Surveys Pty Ltd will not be liable (in negligence or otherwise) for any direct or indirect loss, damage, liability or claim arising out of or incidental to:
   a. a Third Party publishing, using or relying on the plan;
   b. LOCUS Surveys Pty Ltd relying on information provided to it by the Client or a Third Party where the information is incorrect, incomplete, inaccurate, out-of-date or unreasonable;
   c. any inaccuracies or other faults with information or data sourced from a Third Party;
   d. LOCUS Surveys Pty Ltd relying on surface indicators that are incorrect or inaccurate;
   e. the Client or any Third Party not verifying information in this plan where recommended by LOCUS Surveys Pty Ltd;
   f. lodgment of this plan with any local authority against the recommendation of LOCUS Surveys Pty Ltd;
   g. the accuracy, reliability, suitability or completeness of any approximations or estimates made or referred to by LOCUS Surveys Pty Ltd in this plan.
3. Without limiting paragraph 1 or 2 above, this plan may not be copied, distributed, or reproduced by any process unless this note is clearly displayed on the plan.
4. Scale shown is correct for the original plan and any copies of this plan should be verified by checking against the bar scale.
5. Cadastral boundaries are obtained by title dimensions and/or digitising from existing cadastral maps and/or DCDB. These boundaries have not been verified and are approximate only.

Scale 1:2000 - Lengths are in Metres.

20 0 20 40 60 80 100 120 140 160 180

Surveyed by	Horizontal Datum: GDA2020 Zone 55 Vide	Client: **Big Pammy Pty Ltd**			
Survey Date					
Drawn by: TMM	Level Datum: AHD Vide	Title: **Proposed Lots 5, 6 & 7, Cov X in Lot 6 and Cov Y in Lot 5 Cancelling Lot 11 on SP163586 & Lot 5 on SP353421**			
Checked by: TMM					
Contour Interval: ---- min / ---- maj	Sheet: 1 of 1				
Locality: Cannonvale	Local Authority: Whitsunday Regional	CCAD: 0140.mjo	Date: 26/08/2026	Scale: 1:2000m @ A3	Job Ref: **0140** / Drawing No: **PD-03** / Rev: **E**

LOCUS SURVEYS — SURVEY | PLAN | MANAGE
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11.4 - Donations, Sponsorships and Grants Approved - September 2026

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Manager Sports, Recreation and Community Development

AUTHORISING OFFICER: Director Liveability and Development Services

PURPOSE

To advise Council of the donations, sponsorships and grants approved in September 2026.

EXECUTIVE SUMMARY

Council receives applications from community organisations seeking financial assistance to support the delivery of projects, initiatives and events that benefit the Whitsunday community. In accordance with Council's Community Support Policy, these applications are assessed and determined under delegated authority. Consistent with Council's resolution of 18 June 2025, this report provides a monthly summary of all approvals made under delegated authority.

Approvals outlined in this report include:

a) Young Achievers
b) Donations
c) Sponsorships
d) Donation on Council Fees
e) Sport and Recreation Club Grant
f) Facility Management Grant
g) RADF Grants

OFFICER'S RECOMMENDATION

That Council notes the financial assistance approved, under delegated authority, during the month of September 2026 in accordance with the Community Support Policy.

BACKGROUND

As per resolution SM2026/05/27.4 Council resolved to adopt the amended Community Support Policy.

DISCUSSION/CURRENT ISSUE

Council has continued to strengthen engagement with local community organisations and schools as the new Community Support Policy and application framework is embedded. Recent activity has focused on providing practical guidance, responding to enquiries and supporting applicants to understand the new requirements and available funding pathways.

Ongoing communication with key stakeholders and previous applicants is helping to build familiarity with the new process, with feedback and enquiries being used to identify areas where further information or support may be required.

Below is an overview of the approvals that were made in the month of September 2026.

<u>Young Achievers</u>
A total of 16 applications were approved, representing a combined value of $4,000.

Recipients:

Name	Location	Details
Andrew Firth	Bowen	Tournament of the Minds
Hayley Hickey	Bowen	Tournament of the Minds
Mia Beck	Bowen	Tournament of the Minds
Kaylee Symonds	Bowen	Tournament of the Minds
Ava Shubert	Bowen	Tournament of the Minds
Joel Young	Bowen	Tournament of the Minds
Jaylah Jensen	Bowen	Tournament of the Minds
Alexis Howell	Bowen	Tournament of the Minds
Isaiah Howell	Bowen	Tournament of the Minds
Alice Winstanley	Bowen	Windsurfer State Championships
Liberty-Grace Fellows	Bowen	Tournament of the Minds
Lucas O'Toole	Bowen	State Honours Ensemble Program
Stephen Fletcher	Strathdickie	Oceania Karate Knockdown Tournament
Ava Neden	Bowen	Softball National Championships
Violet Lemmon	Strathdickie	National Baton Twirling Championships
William Pomeroy	Proserpine	Oceania Karate Knockdown Tournament

One Young Achiever application was assessed but was unable to proceed, as the event had already occurred in the 2025/26 financial year and therefore fell outside the eligibility requirements of the Community Support Policy for the current funding period.

Donations
A total of 2 applications were approved, representing a combined value of $3,000.

Recipients:

1. Whitsunday Housing Company Limited
   A donation of $2,000 was approved to support the official opening ceremony of the Tiny Homes Project. Located in Proserpine, the Project is in the final stages of constructing four small, purpose-built homes to provide safe, secure and affordable accommodation for women aged 55 and over who are experiencing homelessness or housing insecurity.

2. Proserpine State High School
   A donation of $1,000 was approved to support the 64th Annual Awards Night, an important event on the school calendar that recognises and celebrates student achievements across academics, sport, culture and leadership. The event provides an opportunity to acknowledge students for their hard work, commitment and contribution to the school community throughout the year.

Donation on Council Fees
A total of 1 application was approved, representing a combined value of $781.

Recipients:

1. Proserpine & District Respite Services Inc
   A donation on Council fees was approved to support the annual renewal of the service's Food Licence, to the value of $781. The assistance helps reduce the organisation's operating costs and supports the continued delivery of its services to the local community.

Sponsorships
A total of 3 applications were approved, representing a combined value of $13,000.

Recipients:

1. Whitsunday Swimming Club Inc
   A sponsorship of $3,000 was approved to support the 2026 Whitsunday LC Transition Meet. The event is a competitive swimming meet that provides an opportunity for local and visiting swimmers to participate in long-course racing, gain competition experience and prepare for higher-level swimming events. The sponsorship will assist with the delivery of the event and support opportunities for athletes to compete and develop within the sport.

2. Bowen State High School
   Council has provided $5,000 in support, contributing to the delivery of its school and community events. This support recognises the important role the school plays within the local community and provides Council with Gold Sponsorship status across the school's events.

3. Bowen Historical Society & Museum
   Council has provided $5,000 in sponsorship to assist with ongoing operating costs and support the important work undertaken by the Society. The Bowen Museum plays a valuable role in preserving and showcasing Bowen's rich history and heritage, with an extensive collection of artefacts, stories and local history that provides an important resource for residents, visitors and future generations.

Sport and Recreation Club Grant
A total of 0 applications were approved, representing a combined value of $0.

Facility Management Grant
A total of 0 applications were approved, representing a combined value of $0.

RADF Grants
A total of 0 applications were approved, representing a combined value of $0.

FINANCIAL IMPLICATIONS

While the Community Support Programs represent a financial cost to Council, they provide valuable support to community members and organisations, assisting them to continue undertaking and delivering activities that benefit the Whitsunday community.

Community Support Programs	2026/27 Budget ($)	YTD Actual + Commitment ($)	September Approvals ($)	Budget Remaining ($)
Young Achievers	40,000	5,000	4,000	31,000
Donations	150,000	9,715	3,000	130,692
Donation on Council Fees		5,812	781	
Sponsorships	50,000	7,000	13,000	30,000
In-Kind Support	40,000	21,200	0	18,800
Sport & Recreation Club Grant	60,000	0	0	60,000
Facility Management Grant	60,000	0	0	60,000
RADF Grant	60,000	0	0	60,000

Total	**460,000**	**48,727**	**20,781**	**390,492**

CONSULTATION/ENGAGEMENT

Director Liveability and Development Services
Community Development Officer
Arts & Community Programs Officer

STATUTORY/COMPLIANCE MATTERS

Local Government Act 2009
Local Government Regulation 2012
Community Support Policy

RISK ASSESSMENT/DEADLINES

Support for approved activities is to be completed by 30 June 2027 in line with the 2026/27 financial year budget.

STRATEGIC IMPACTS

Corporate Plan Reference:

Working with our residents to provide opportunities, programs, facilities and resources

ATTACHMENTS

Nil

11.5 - GWCoM Regional Waste Implementation Plan

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Manager Waste and Recycling

AUTHORISING OFFICER: Director Infrastructure Services

PURPOSE

To seek Council's endorsement of the Greater Whitsunday Council of Mayors Regional Waste Management Implementation Plan, enabling it to progress through the agreed regional governance framework.

EXECUTIVE SUMMARY

The Greater Whitsunday Council of Mayors (GWCoM) has developed a Regional Waste Management Implementation Plan in collaboration with Isaac, Mackay and Whitsunday Regional Councils. The Plan sets out regional actions for the first three years of the Greater Whitsunday Regional Waste Management Plan, focused on collaborative procurement and data alignment, infrastructure planning, and service improvement and behaviour change.

This report seeks Council's endorsement of the Plan, which is required from each member council before it is considered by the GWCoM Waste Steering Group and Council of Mayors, and submitted to DETSI by 31 October 2026.

OFFICER'S RECOMMENDATION

That Council:

1. Endorses the Greater Whitsunday Council of Mayors Regional Waste Management Implementation Plan as presented at **Attachment 11.5.1**;
2. Notes that future initiatives identified within the Implementation Plan will be subject to separate consideration and approval by Council where required; and
3. Notes that endorsement of the Implementation Plan does not commit Council to funding or participation in specific projects identified within the Plan.

BACKGROUND

In 2022, the Queensland Government funded the development of Regional Waste Management Plans across Queensland through the Local Government Association of Queensland. The GWCoM RWMP was subsequently developed for the Isaac, Mackay and Whitsunday Regional Council areas.

The Queensland Government then established the Regional Waste Management Plan Coordination Program to support implementation of the regional plans. GWCoM secured funding through the Program and appointed a Regional Waste Management Coordinator in December 2025. A milestone of the Program's funding agreement is submission of a plan for implementing the first three years of the RWMP, endorsed by the region's regional organisation of councils.

GWCoM established a Waste and Resource Recovery Working Group, comprising the Regional Waste Management Coordinator and officers from each member council, to develop the Implementation Plan. Council is represented on the Working Group by the Manager Waste and Recycling.

DISCUSSION/CURRENT ISSUE

The Implementation Plan is the practical roadmap for delivering the RWMP. Its first three years focus on:

- Collaborative procurement and data alignment;
- Infrastructure planning; and
- Service improvement and behaviour change.

Initiatives identified within the Plan include joint procurement opportunities, shared data and reporting systems, funding advocacy and project readiness, circular economy infrastructure planning, Waste-to-Energy investigations, education and behaviour change programs, contamination reduction, and resource sharing between member councils.

Under the agreed regional governance framework, the Implementation Plan must be endorsed by each member council before it is considered by the GWCoM Waste Steering Group and then the Council of Mayors for regional endorsement. Isaac Regional Council and Mackay Regional Council are progressing reports seeking the same resolution. Once regionally endorsed, the Plan will be submitted to DETSI and will form the framework GWCoM uses for regional funding applications, advocacy and investment in waste and resource recovery.

The draft Implementation Plan has also been shared with the consultants preparing Council's Whitsunday Waste Strategy, so that the two documents are aligned.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from endorsement. Officer participation in the Working Group is accommodated within existing operational budgets.

Endorsement does not commit Council to funding any initiative or project identified within the Plan. Any future project will remain subject to a separate business case, grant application, budget allocation and Council approval as required. A regionally endorsed plan may improve the competitiveness of future funding submissions by demonstrating collaboration and regional prioritisation.

CONSULTATION/ENGAGEMENT

Manager Waste and Recycling
Director Infrastructure Services
GWCoM Executive Officer and Regional Waste Management Coordinator
GWCoM Waste and Resource Recovery Working Group (Isaac, Mackay and Whitsunday Regional Councils)

STATUTORY/COMPLIANCE MATTERS

There is no legislative requirement for Council to endorse the Implementation Plan. Endorsement of the Plan by the region's councils is a milestone requirement of the Regional Waste Management Plan Coordination Program funding administered by DETSI.

RISK ASSESSMENT/DEADLINES

GWCoM is required to complete member council endorsements and submit the Plan to DETSI by 31 October 2026. A delay in Council's decision may delay regional endorsement and the associated funding milestone.

Not endorsing the Plan may reduce Council's ability to participate in regional funding opportunities, collaborative projects and coordinated advocacy facilitated through GWCoM.

The risk of endorsement is low, as participation in any initiative remains at Council's discretion.

STRATEGIC IMPACTS

Corporate Plan Reference:

Minimise waste and encourage recycling as we work towards a circular economy through innovation.
Prioritise the needs of the region.

ATTACHMENTS

1. 2026 0804 Draft Final - GW Co M RWMP [**11.5.1** - 1 page]

RWMP Coordination Program Implementation Plan template (Section 3)

Item No.	Category (Waste Stream)	Related priority initiative	Action	Lead	Regional partner/s	Partners external to region	Start date	End date	Success indicator	Additional human resources	Queensland Government funding request	Amount of Qld govt. funding request	Alignment to Waste Strategy targets	Connection with other strategies, plans and policies	Status	Comments	ROC or Council Funding (optional)
1	Recyclables	Colaborative Procurement and Contracts	Engage with member councils to review and align tenders and procurement process.	Regional Waste Coordinator	All member councils & GWCoM	Industry Contractors			100% member councils engaged. Review and align Tender and Procurement data available for all member councils to access.	No additional resources	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$0*	Multiple targets	Queensland Waste Management & Resource Recovery Strategy	On Track	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
2	Other	Data sharing & management	Develop a shared data structure across councils, review of fees and charges naming conventions.	Regional Waste Coordinator	All member councils & GWCoM				100% member councils engaged. Aligned naming conventions of fees and charges.	No additional resources		*$0*	Multiple targets		Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
3	Other	Data sharing & management	Work with member councils to review current data and collaboratively to develop improved Waste Levy data, submissions and monthly reporting.	Regional Waste Coordinator	All member councils & GWCoM				Delivery of a standardised format.	No additional resources		*$0*	Multiple targets		Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
4	Other	Data sharing & management	Harmonise fee structures across councils toward full cost recovery under Treasury guidelines	Regional Waste Coordinator	All member councils & GWCoM				100% member councils engaged, regionally aligned fees adopted.	No additional resources		*$0*	Multiple targets		Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
5	MSW	Waste to Energy	Coordinate the preparation of feasibility, Strategic needs Assessment (SNA) and Front end engineering design (FEED) studies to assess viable W2E options for the region.	Regional Waste Coordinator	All member councils & GWCoM	Wildfire Energy			Decision ready package delivered, covering feasibility, Strategic Needs Assessment and FEED studies completed for the shorlisted W2E options.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$400,000*	Diversion from landfill	Queensland Waste Management & Resource Recovery Strategy. Energy from Waste Policy and EfW Guideline.	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
6	MSW	Waste to Energy	Assess suitable land availability and regional feedstock capacity to inform potential W2E infrastructure development.	Regional Waste Coordinator	All member councils & GWCoM	Wildfire Energy			Precinct identified and FEED study completed	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$150,000*	Diversion from landfill	Queensland Waste Management & Resource Recovery Strategy. Energy from Waste Policy and EfW Guideline.	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
7	MSW	Waste to Energy	Continue to advocate alongside the R7 for a State led WtE Infrastructure Plan. If required, coordinate procurement and development of a Regional WtE Strategy for WIM where the State does not lead.	Regional Waste Coordinator	All member councils & GWCoM				State path was achieved or regional fallback activated.		Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$0*	Diversion from landfill	Queensland Waste Management & Resource Recovery Strategy. Energy from Waste Policy and EfW Guideline.	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
8	MSW	Legacy Landfill Rehabilitation	Advocate for government funding to support legacy landfill rehabilitation across the region.	Regional Waste Coordinator	All member councils & GWCoM				New funding pathway opened or recognised following advocacy. A new grant stream, expanded eligibility criteria, a dedicated program, or an opportunity to submit a feasibility study enabling member councils to apply in an upcoming round.		Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$0*	Multiple targets		Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
9	Other	Transforming Landfills	Assess the feasibility of transitioning selected landfills to transfer stations as a long term regional waste management strategy	Regional Waste Coordinator	All member councils & GWCoM	External auditors; Indusrty consultant.			100% of selected sites assessed with a documented go / no go decision.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships. Engage a specialist consultant.	*$100,000*	Multiple targets		Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
10	Recyclables	MRF Operations	Review regional MRF operations and yellow-lid recycling performance to identify opportunities to improve landfill diversion and system efficiency.	Regional Waste Coordinator	All member councils & GWCoM	Recycle Mate			Review current MRF model and supporting services.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$150,000*	Multiple targets	Queensland Waste Management & Resource Recovery Strategy	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
11	Other	Behaviour Change	Coordinate region wide behaviour change improvements to support waste avoidance, correct source separation and reduced contamination.	Regional Waste Coordinator	All member councils & GWCoM				100% member councils engaged. Measured decrease in contamination and increased correct source separation across the region through coordinated behaviour change activities.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$100,000*	Please select	Queensland Waste Management & Resource Recovery Strategy.	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
12	Other	Behaviour Change	Behaviour change programs (education, engagement). Including communication the true cost of waste management.	Regional Waste Coordinator	All member councils & GWCoM	DETSI			KPI's to be developed for funding submissions. Supported ongoin bin content analysis.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$150,000*	Multiple targets	Queensland Waste Management & Resource Recovery Strategy	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
13	Organics	FOGO	Cost benefit analysis into FOGO	Regional Waste Coordinator	All member councils & GWCoM				Procure a professional consultant to undertake the cost benefit analyis. Scope and deliver the project.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships. Engage a specialist consultant	*$135,000*	Multiple targets	Queensland Waste Management & Resource Recovery Strategy	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0
14	Residual Waste	Infrastructure Planning	Circular community infrastructure implementation planning.	Regional Waste Coordinator	All member councils & GWCoM				Previous infrastructure planning actions within the regional implementation plan will be consolidated and incorporated into the review of the statewide waste network infrastructure plan, once developed.	Consultant required.	Future requests through Govt . Council request for non competetive funding. Intent is to apply for funding. Explore funding opportunities through private partnerships.	*$200,000*	Multiple targets	Queensland Waste Management & Resource Recovery Strategy	Not Started	Resource needs to be assessed depending on the scope and number of projects to be delivered.	0

11.6 - Office of the Mayor & CEO Activity Report

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Chief Executive Officer

AUTHORISING OFFICER: Chief Executive Officer

PURPOSE

To provide an overview of the activities of the Office of the Mayor and Chief Executive Officer Directorate for the period July to September 2026.

EXECUTIVE SUMMARY

The Office of the Mayor and Chief Executive Officer Directorate encompasses several key functions, including:

- Chief Executive Officer
- Communications & Marketing
- Investment Attraction & Growth

OFFICER'S RECOMMENDATION

That Council receive the Office of the Mayor and Chief Executive Officer activity report **(Attachment 11.6.1)** for July to September 2026.

BACKGROUND

This report provides an overview of the key activities, initiatives, and engagements undertaken by the Office of the Mayor and Chief Executive Officer Directorate during the first quarter, July to September 2026.

This report is for informational purposes only.

DISCUSSION/CURRENT ISSUE

Please refer to **Attachment 11.6.1** which details the activities during the July to September 2026 period by the Office of the Mayor and Chief Executive Officer Directorate.

FINANCIAL IMPLICATIONS

N/A

CONSULTATION/ENGAGEMENT

Manager Communication and Marketing
Manager Investment Attraction and Growth

STATUTORY/COMPLIANCE MATTERS

N/A

RISK ASSESSMENT/DEADLINES

N/A

STRATEGIC IMPACTS

Corporate Plan Reference:

Building strong relationships and engagement which meets community expectations.

ATTACHMENTS

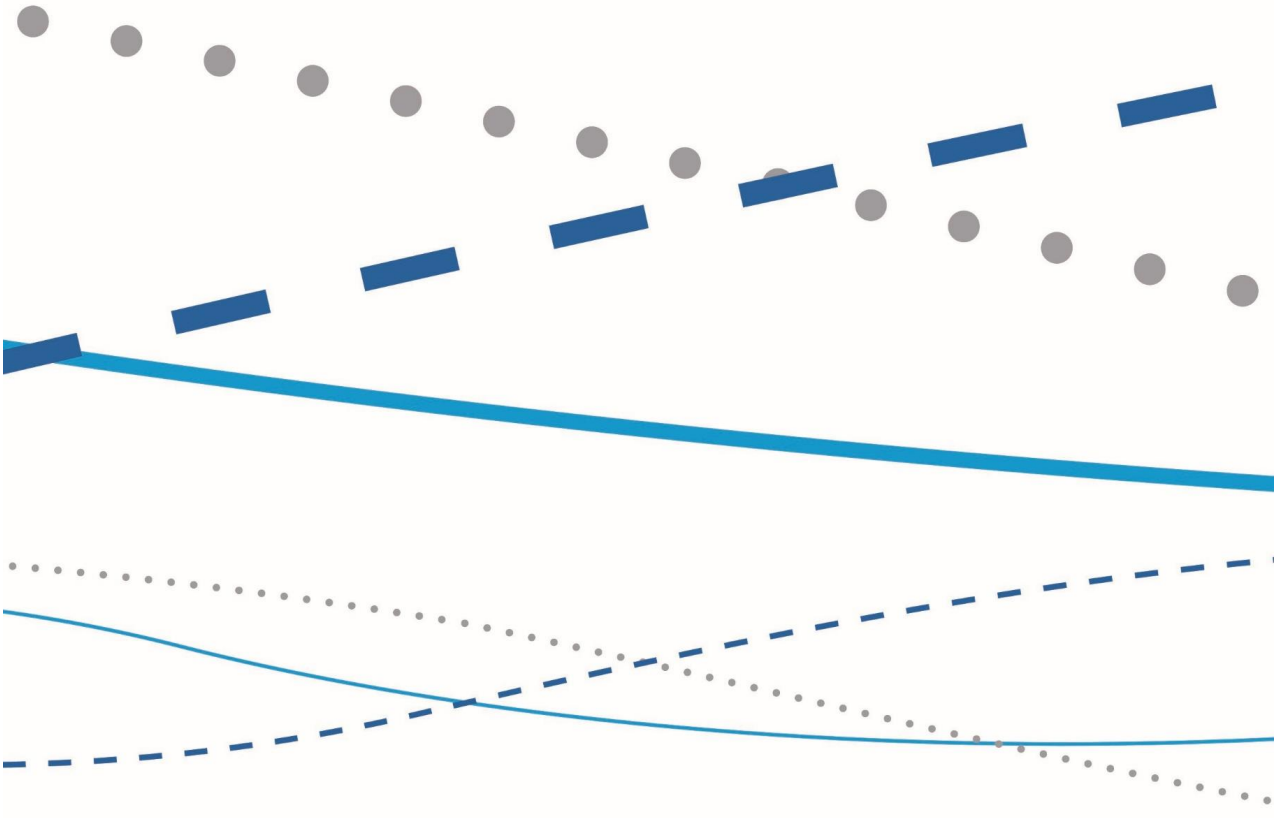
1. OMCEO Activity Report Jul- Sep 2026 [**11.6.1** - 6 pages]

Office of the Mayor and CEO

Activity Report

Q1 | July - September 2026

Chief Executive Office | Communications & Marketing | Investment Attraction & Growth



Purpose and reporting approach

This report provides a concise overview of key performance trends, achievements, emerging matters and forward priorities for the Office of the Mayor and CEO. It is a highlights document, not a complete record of activity. Day-to-day work continues across all functions and is increasing in volume and complexity.

The report prioritises information that is useful at a glance: what changed, what value was delivered, what Councillors should be aware of and what is planned next.

Chief Executive Office

The Chief Executive Office continued to provide strategic leadership and coordinated support across the organisation, working closely with elected members and the Executive Leadership Team to progress Council priorities, support informed decision-making and maintain a strong focus on effective service and project delivery.

Chief Executive Officer focus over the past three months

- Strengthened financial oversight and accountability, including revised delegations to enable efficient operational delivery.
- Held meetings with representatives from Queensland Treasury Corporation and the Department Local Government, Water and Volunteers to discuss Council's financial position and future loan opportunities.
- Finalised the Annual Report for 2025/26, including Financial Statements.
- Led executive oversight of Council's significant capital program to support effective delivery (including the Hand the Heart sessions).
- Developed new approaches to strengthen communication and improve the flow of information to staff (including a new internal staff newsletter format).
- Led the progression of Council's Environment Strategy.
- Led the development of Council's Growth Strategy to inform the draft Greater Whitsunday Regional Plan.
- Advocated for Council's priorities with State agencies, external stakeholders and regional partners, drawing on adopted strategies, master plans and the investment prospectus.
- Attended several conferences to learn from other Queensland Council's in particular financial sustainability, risk management and utilisation of new technology.

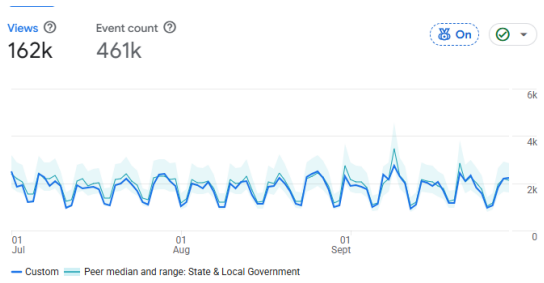
Communications & Marketing

Quarter in review

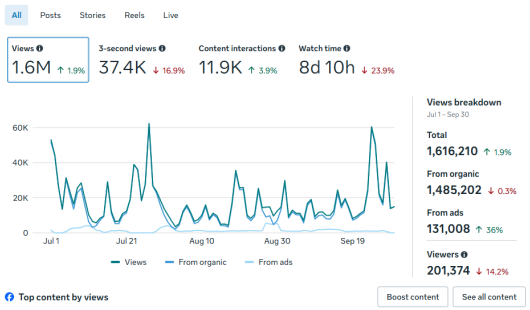
The quarter was characterised by targeted community education campaigns, continued advocacy activity and investment in new communications capability. Key areas of focus included responsible pet ownership, Brisbane 2032 advocacy and the development of AI-enabled communications tools and governance resources. Alongside these initiatives, Communications & Marketing continued supporting Council projects, services, events, consultations, advocacy activities and commercial businesses across the organisation.

Communications at a glance

Measure	July - September 2026	Trend / context
Council website users or views	162K Views	Up from last quarter
Social media reach or engagement	18K Followers	Up from last quarter
Top-performing Council Facebook post	538 reactions 57 comments 26 shares	Happy Friday: opening of the Dingo Beach to Hydeaway Bay walking trail



Website views



Social Media Statistics

Key outcomes delivered

Responsible Pet Ownership Campaign

In response to community concerns regarding dog behaviour, owner responsibility and local law compliance, Communications delivered a targeted awareness campaign across Council's social media channels.

The next phase of the campaign, **Operation Dog Log**, was filmed during the quarter and will be launched in October.

Homegrown: Future Olympians advocacy campaign

Communications continued supporting Council's **Homegrown: Future Olympians** advocacy campaign, helping build awareness of opportunities associated with Brisbane 2032 while reinforcing Council's advocacy for regional sporting infrastructure and investment.

Advancing AI-enabled communications

The team developed communications-specific Copilot agents and commenced supporting work on communications guidance, writing standards, template libraries and governance processes to support the responsible adoption of AI-enabled communications.

Digital engagement insight and action

The highest-performing Council Facebook post for the quarter was a Happy Friday post featuring Councillor Gary Simpson and celebrating the opening of the Dingo Beach to Hydeaway Bay walking trail, generating 538 reactions, 57 comments and 26 shares.

This reflects a broader trend identified during the quarter, with content focused on completed local projects and visible community outcomes generating particularly strong engagement.

In response, Communications has already increased this style of content across Council's digital channels and will review engagement performance at the end of the next quarter to further inform content planning.

Ongoing digital and business support

Communications supported Council's corporate and commercial channels, including the Council website and Facebook page, Your Say Whitsundays, Proserpine Entertainment Centre, Whitsunday Coast Airport and Shute Harbour Marine Terminal.

Work included social media, website and project updates, campaign materials, graphic design and customer engagement.

Emerging matters

Matter	Response
Increasing demand for communications support across projects, campaigns and consultations	Continue prioritising high-impact work and improving efficiency through better tools and processes
Governance of AI-generated communications	Continue development of communications-specific Copilot agents, guidance, templates and approval pathways.
Strong engagement with local project completion stories	Increase this style of content and review results during the next reporting period.

Looking ahead – Q2 | October to December 2026

- Launch the Operation Dog Log video series.
- Continue the Homegrown: Future Olympians advocacy campaign.
- Expand communications-specific Copilot tools and supporting resources.
- Progress communications guidance, templates and governance resources.
- Support Christmas and end-of-year events, initiatives and community programs.
- Coordinate public communications regarding holiday closures, service changes and opening hours.
- Review performance of local project and community-outcome content.

Investment, Attraction & Growth

The Investment Attraction & Growth portfolio continued to support economic development, investment facilitation, regional growth planning and strategic land outcomes across the Whitsunday Region. During the quarter, the team progressed major investment and infrastructure opportunities, supported grant and funding initiatives, advanced strategic land and tenure projects, and contributed to regional planning activities that will help shape the region's future growth and prosperity.

Performance at a glance

Focus Area	Quarter Snapshot
Strategic Planning	Regional Plan advocacy and growth planning activities progressed.
Strategic Land	Land Acquisition and Optimisation Action Plan commenced.
Land Tenure	Priority infrastructure-related tenure and easement matters advanced including 12 easements across Bowen and Proserpine with the Cannon Valley project to come.
Investment Attraction	Major project and investor engagement continued across key sectors.
Grants	$9 million in funding opportunities pursued to support Council and community priorities.
Events	Four sponsored events supported economic and community activation.

Key outcomes

Strategic Land Acquisition and Optimisation Program

Council progressed its Strategic Land Acquisition and Optimisation Program, including a strategic workshop with Councillors to identify land priorities, opportunities and challenges across the region.

Strategic Planning

Council actively participated in the Greater Whitsunday Regional Plan review process through a series of regional workshops involving State agencies, government-owned corporations, neighbouring councils and regional organisations. This work provided an opportunity to advocate for the Whitsunday Region's priorities, including housing, infrastructure, economic development and regional connectivity.

Supporting Investment and Major Projects

The team continued to facilitate investment enquiries and major project opportunities across a range of sectors, including renewable energy, tourism, housing, industry and infrastructure. Support was also provided to proponents navigating planning, land tenure and infrastructure requirements to help progress investment opportunities within the region.

Advancing Land Tenure and Infrastructure Outcomes

The Land Tenure Team progressed a range of property, easement and tenure matters that support Council infrastructure projects and community outcomes. This included progressing the time sensitive land transactions required for the Residential Activation Fund program.

Securing Funding and Regional Opportunities

The team continued to support Council projects, community organisations and economic development initiatives through grant funding identification, applications and advocacy activities. This work helps leverage external investment into the region and supports delivery of priority infrastructure and community projects.

Supporting Events and Economic Activation

Council continued to invest in events that drive visitation and economic activity across the region. During the quarter, support was provided to the Airlie Beach Triathlon, Don River Dash, Between the Tides Festival and Vikings 10 Cup, helping attract visitors, support local businesses and showcase the Whitsunday lifestyle to new audiences.

Looking ahead – Q2 | October to December 2026

- Progress Council's Strategic Land Acquisition and Optimisation Action Plan.
- Commence the comprehensive land audit to identify future land requirements, opportunities and priorities across the region.
- Continue advocating for the Whitsunday Region through the Greater Whitsunday Regional Plan review process.
- Support major project opportunities and investment enquiries across priority sectors, including tourism, renewable energy, housing and industry.
- Pursue external funding opportunities for priority infrastructure, economic development and community projects.
- Continue supporting events that drive visitation, economic activity and community participation across the region.
- Progress key land tenure, easement and property matters that support infrastructure delivery and future growth.

11.7 - Corporate Support Services Activity Report

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Personal Assistant - Director Corporate Support Services

AUTHORISING OFFICER: Director Corporate Support Services

PURPOSE

The purpose of this report is to provide an overview the key outcomes and statistics for the Corporate Support Services Directorate for the Quarter one (1) of the 2026/27 financial year.

EXECUTIVE SUMMARY

The Corporate Support Services Directorate is responsible for a number of organisation support (back of house) functions and partners across Council to enable the functional departments and business activities to deliver services to the community. This report presents key highlights and information that may of interest to Council and the community.

OFFICER'S RECOMMENDATION

That Council receive the Corporate Support Services Activity Report (**Attachment 11.7.1**) for Quarter one (1) of the 2026/27 financial year.

BACKGROUND

The Corporate Support Services Directorate provides leadership to support the service delivery arms of Council through organisational support to the functions of Finance and Asset Management, Procurement, Fleet, Property and Facilities, Information, Communications and Technology, Information Management, Governance, Human Resources and Safety.

The activities of the directorate are driven by supporting the various needs of running the business of the organisation. There is a focus on continuous improvement in the systems and processes of the organisation and making sure that services are efficiently delivered.

DISCUSSION/CURRENT ISSUE

The report details the work undertaken and key statistics for the quarter as well as commentary on the key initiatives being progressed across the organisation.

FINANCIAL IMPLICATIONS

There are no additional financial implications, and all are managed within existing budget allocations as amended.

CONSULTATION/ENGAGEMENT

Manager Governance
Manager Innovation & Technology
Acting Procurement Manager
Acting Corporate Buildings and Fleet Manager
Acting Manager Financial Services and Systems
Acting Manager Human Resources
WHS Manager

STATUTORY/COMPLIANCE MATTERS

This report is provided to support enhanced transparency and accountability in accordance with the local government principles outlined in the *Local Government Act 2009*.

RISK ASSESSMENT/DEADLINES

Regular reporting on the Directorate's progress and achievements ensures accountability and fosters a positive culture, whilst managing identified strategic and corporate risks.

STRATEGIC IMPACTS

Corporate Plan Reference:

Ensuring good governance, agile procurement, consolidated systems and robust financials.

ATTACHMENTS

1. Corporate Services Activity Report - July - September 2026 [**11.7.1** - 24 pages]

CORPORATE SUPPORT SERVICES

Innovation and Technology

Financial Services and Systems

Procurement

Property and Fleet

Governance

Human Resources

Work Health and Safety

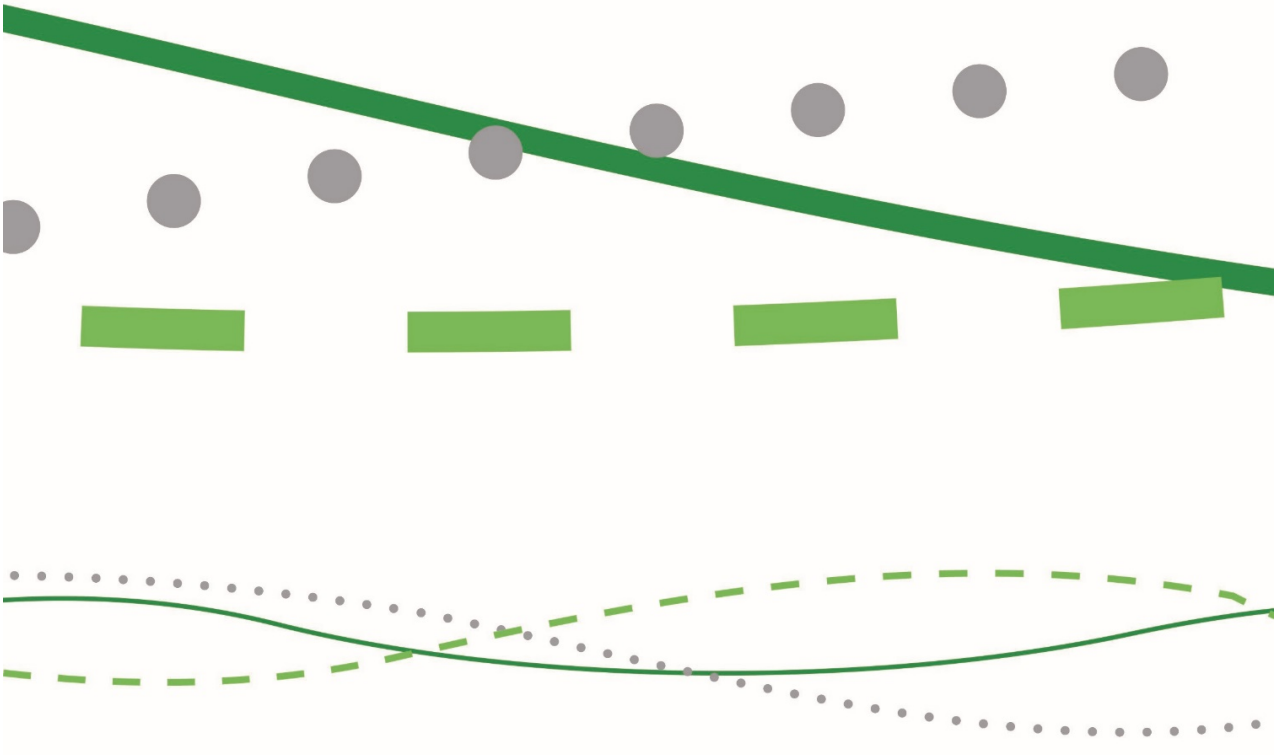


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Director's Report

This report provides an overview of the key activities, achievements and challenges across the Corporate Support Services Directorate for the quarter July to September 2026. The Directorate continued to deliver a broad range of essential corporate, financial, governance, property, technology, human resources and safety services during a period of high operational demand and significant organisational activity.

As we farewelled Peter Shuttlewood and Leah Bradley, I am pleased to say Robert Owens joined in the acting Manager Finance whilst we recruit and Procurement, Corporate Buildings and Fleet have been split with Brenda Tengbom acting in the Procurement Manager role and Blake Shaw acting in the role of Corporate Buildings and Fleet Manager. This arrangement will continue until the end of February and during this time an assessment will be made on the ongoing structure.

A few key initiatives and events are as follows:

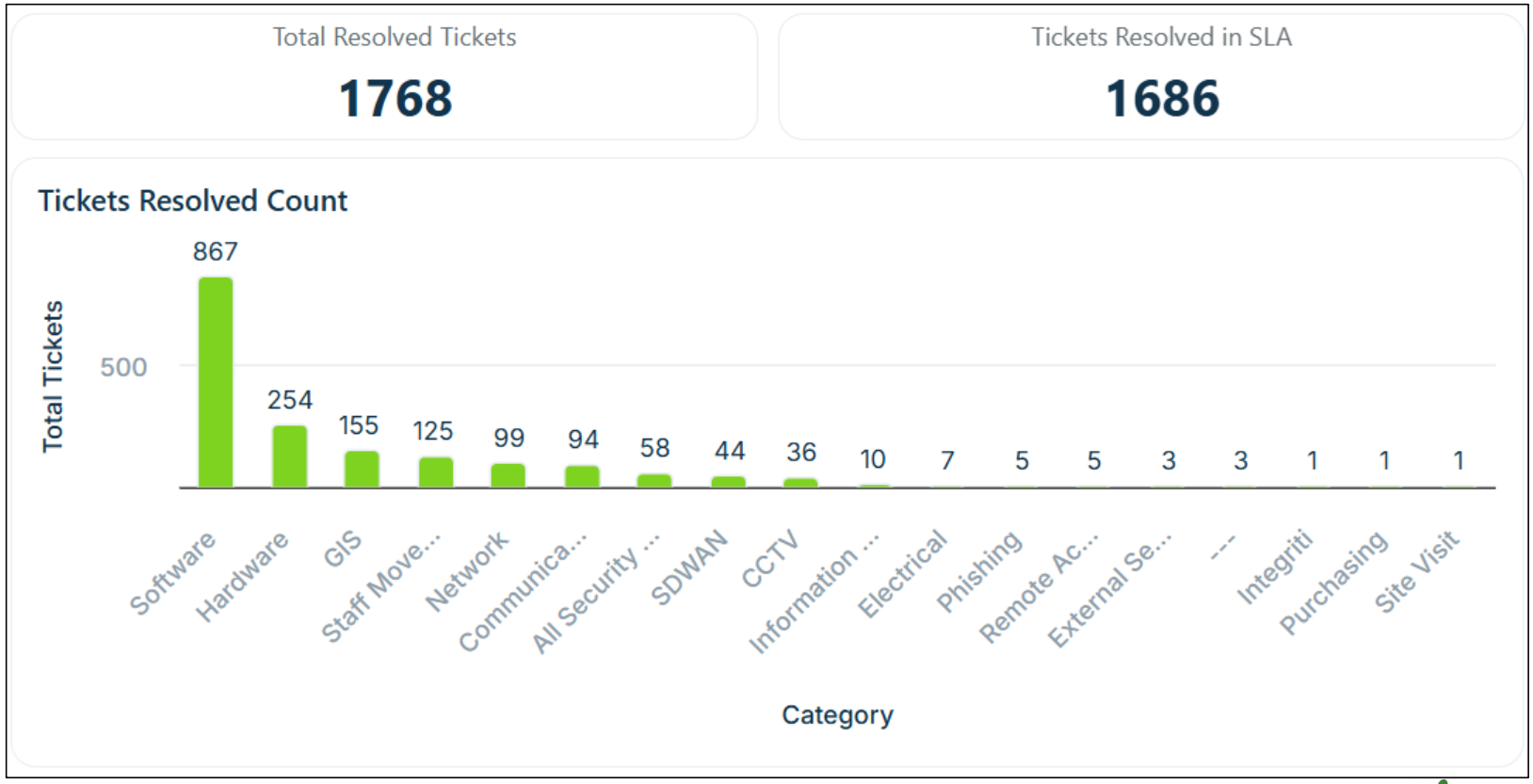
- Finalised ICT Functional Review (external)
- AI Training roll-out
- Finalised Financial Statements for 2025/26
- Numerous key policies and procedures approved including the Staff Code of Conduct, Ex-gratia Payments, Delegations, Artificial Intelligence and Unacceptable Customer and Complainant Behaviour.
- Rates and water notices issued
- Whitsafe roll-out to Council
- Training Needs Analysis finalised for 2026-27
- Implementation of the commercial car parking function within corporate systems
- Finalisation of Multi-factor Authentication

Patty Johnson
Director Corporate Support Services

Innovation and Technology

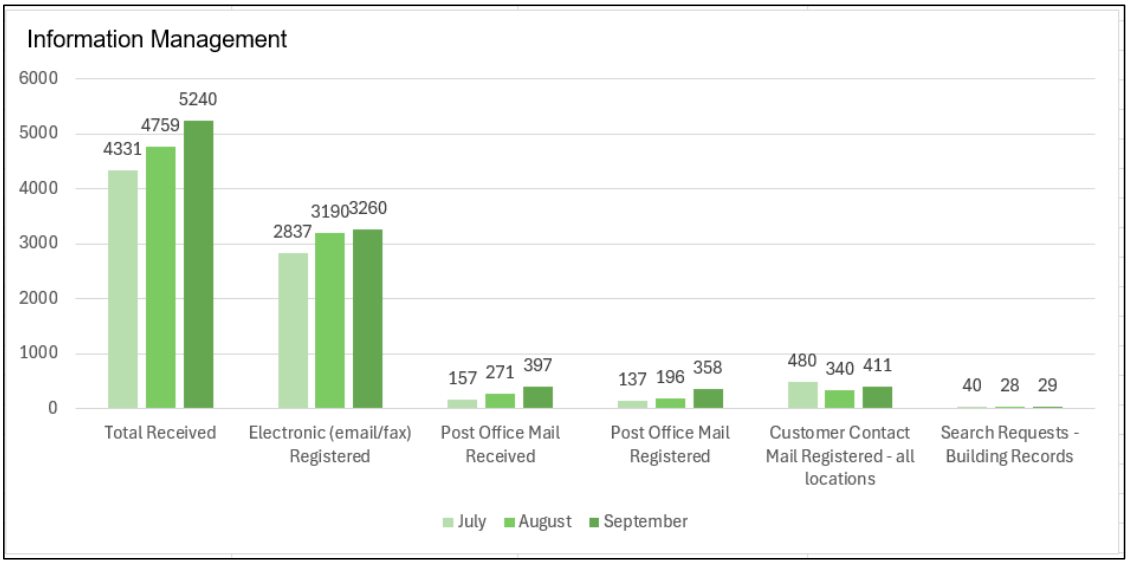
Tickets by Category

Staff resolved 1,768 support requests during the quarter, with 1,686 completed within agreed service levels, representing 95.4% SLA compliance. Software-related requests continue to be the largest category, accounting for 867 tickets, followed by 254 hardware requests. This change saw an SLA compliance improvement of 8.6 percentage points from 86.8% last quarter, highlighting the teams commitment to improved service delivery.



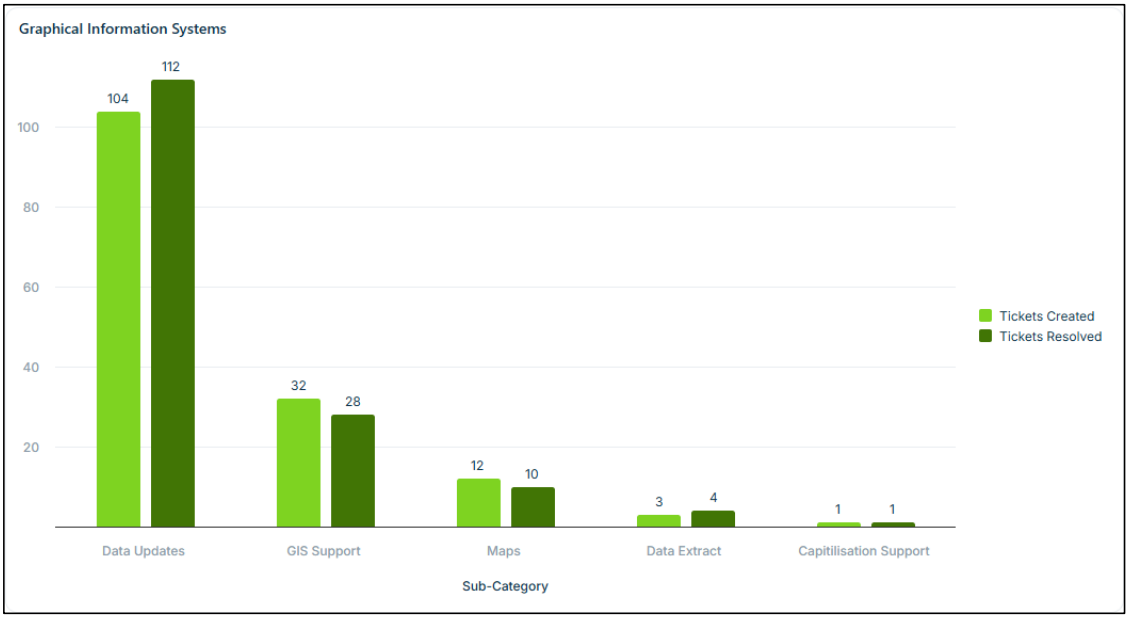
Records Mail Registration and Search

Key Statistics for the last three months from the Information Management team:



Water and Animal registration notices continued to increase the volume of electronic and over the counter mail this quarter.

Geographical Information System



Data updates again continue to be the highest category of requests, followed by general GIS support on utilising the spatial programs and generating maps. Service trends continue to show the teams commitment to ticket resolution, alongside Operational GIS outcomes, refer to Key Activities.

Key Innovation and Technology Projects and Activities

No	Project/Activities	Status	Outcome
1	Identity Management Improvement Phase 2	Phase 2 of the Project is nearing completion, expect in October 2026. MFA enforcement has occurred with systems migrated over to Microsoft based authentication practices.	Further Strengthen Councils security posture and identity management practices through access and a least privileged access model.
2	Implementation of WH&S Management Solution	WhitSafe went live on 31 August. Staff can access it on their work devices, including phones and tablets, and report hazards, incidents and near misses	Enhanced visibility and timelier addressing of safety issues.
3	ICT Function Review and Roadmap	Final report received on 15 September with 49 findings, twelve recommendations and a three-year proposed roadmap. Presented to executives on 22 September.	Provides an evidence-based review of ICT people, process, technology, cyber security and risk practices, with findings and recommendations to inform a practical ICT roadmap.
4	Call Centre Modernisation	Contact centre moved from Telstra Call Centre Premium to the CentrePal platform on 17 August.	Modernise call centre in a supported and integrated platform.
5	CCTV Airlie Beach Upgrade	Installation underway, with new cameras going in along Main Street. In parallel IT has commenced a Network Review to ensure the most value is realised from these modernised CCTV cameras.	Fulfil opportunity to support business and community safety in the Airlie Main Street precinct, as part of Queensland Government grant.
6	Wireless Network Upgrade	Configuration completed for upgrade, creating the foundation. The Collinsville RV Park has been selected as the pilot site, with installation scheduled shortly, and subject to successful testing, the rollout will then proceed to Bowen Depot.	Improve coverage of wireless network to improve the use of mobile devices by field staff.
7	Asset Migration from MyData to Assetic Cloud.	Migration completed with Assets moved into Assetic Cloud making way for the two-year plan for wider Asset management across Council.	Modernise infrastructure and transition services to cloud platforms.
8	Teams Calling	Live across the organisation, with a modernised Teams based calling environment replacing legacy Telstra TIPT based arrangements. Bring Council into the modern realm of Teams Calling and its expanded functionality.	Improved communications and productivity flow within Teams environment that consolidates and leverages full functionality of existing systems.
9	Document Management Storage Consolidation	Work has been undertaken to implement Retention Schedules in ECM, with October completion. Next stages to carry out sentencing in Middle ECM and to set up the Retention Schedules in OneCouncil.	Consolidate the document sprawl in order to improve information governance, searching and security of Council records.
10	Ezescan Integration with Records Management solution	Completed with the Integration in place from Ezescan toolsets, reducing the processing time of records into ECM.	Integration will reduce manual handling timeframe to save correspondence into Records Management system.

11	GIS Datum Upgrade (GDA94 to GDA2020)	Final report issued on 23 September. Converted layers are live in SSA, and redundant layers and map projects were archived.	Council GIS data aligned to the current national standard, so new mapping and aerial imagery line up accurately.
12	Road Register V6 and State-Controlled Road (RMPC) Data	Road Register V6 and the RMPC contract road data, with 10m and 50m chainage points, were finalised, sent to RACAS and published in SSA on 21 August.	Accurate road data for roads asset management and the state road maintenance contract.
13	Treatment Plant Network Resilience	Contractors engaged, with installation scheduled for 7 to the 9 October at Bowen WWTP, Bowen WTP, the Whitsunday Water Building and Proserpine WWTP.	Adds a backup communications path at critical water sites before cyclone season.
14	TechnologyOne 2026B Upgrade	Test environment scheduled for upgrade in October for UAT to follow with Production scheduled for upgrade in November.	Keeps Council's core business system current, secure and supported.
15	Civica Authority SaaS Transition	Civica readiness assessment received. Contract negotiated to a three-year minimum term. Develop of Project Plan underway.	Moves Civica Authority to a supported cloud platform.
16	Windows 11 and Modern Operating Environment	ICT Steering Committee endorsed the Modern Operating Environment on 21 September. Data#3 submitted a Modern Management proposal. The IT Team piloting Windows 11 amongst CSS teams.	Standardised, supported devices assigned to roles, using a supported and security compliant operating system.
17	Adoption of Artificial Intelligence	ELT endorsed an interim Responsible Use of AI Procedure in August, and Copilot Lunch and Learn sessions were held on 15 and 17 September. Council formally adopted its AI Policy on September's ordinary meeting.	Safe, governed use of AI tools across Council.
18	Mt Devlin Communications Tower	Options reviewed for the handling of Mt Devlin Communications tower, with interested parties engaged and funding being sourced.	Resolves an ageing tower risk affecting SES and community communications.

	Completed
	In progress
	Slightly behind
	Delays

Financial Systems & Services

Finance, Rates and Assets

The first quarter of the financial year is typically a “peak” period for Financial Systems and Services, with a significant number of major tasks being completed.

I’d like to congratulate all of the staff in the Finance Team who have worked extremely hard across this quarter to finalise the results for the 2026 financial year and prepare Council for the 2027 financial year.

Some of the highlights for each area within Finance are as follows:-

- **Strategic Finance** - the end-of-year process during the quarter has been particularly difficult with new external auditors (EY) doing the audit for the first time. There have been a number of technical discussions with the auditors to arrive at an agreed final position for the 2026 financial year. The final accounts have been presented to ARIC for their review and we are now awaiting the final sign off from the QAO. These statutory accounts will then be adopted by Council and will be included in Council’s Annual Report. There are a number of functions that need to be completed during the quarter that relate to the closing off of the previous financial year and rolling it to the new year.

- **Operational Finance** - a significant portion of the quarter has been taken up by end-of-year tasks. This includes the processing of invoices, reconciliations, insurance matters and providing information for our external auditors. In addition a number of returns are required to be finalised.

- **Rates** - Council rates and Water rates are issued and collected during the quarter. This is a complex process getting the notices produced with all the correct details (ie-names, addresses and dollar amounts) and getting them issued to thousands of ratepayers in a short timeframe.

- **Asset Accounting** - early in the quarter, the focus was on end-of-year matters (ie- capitalisations, etc). Following this there has been a lot of tidying up work on the asset register getting it ready for the valuations that will be undertaken during this financial year. The asset classes that will be revalued this year are Buildings & Other Structures, Marine and Transport and, separately, Quarries. RFQ’s were issued, results assessed and valuers appointed. Marsh will be undertaking the main valuation, and Australis Advisory will perform the valuation of the Quarries.

2026/27 Budget

Budget	Adopted
Original Budget	17 June 2026
Budget Review 1 - Capital	Scheduled for end of October 2026
Budget Review 2	To be confirmed

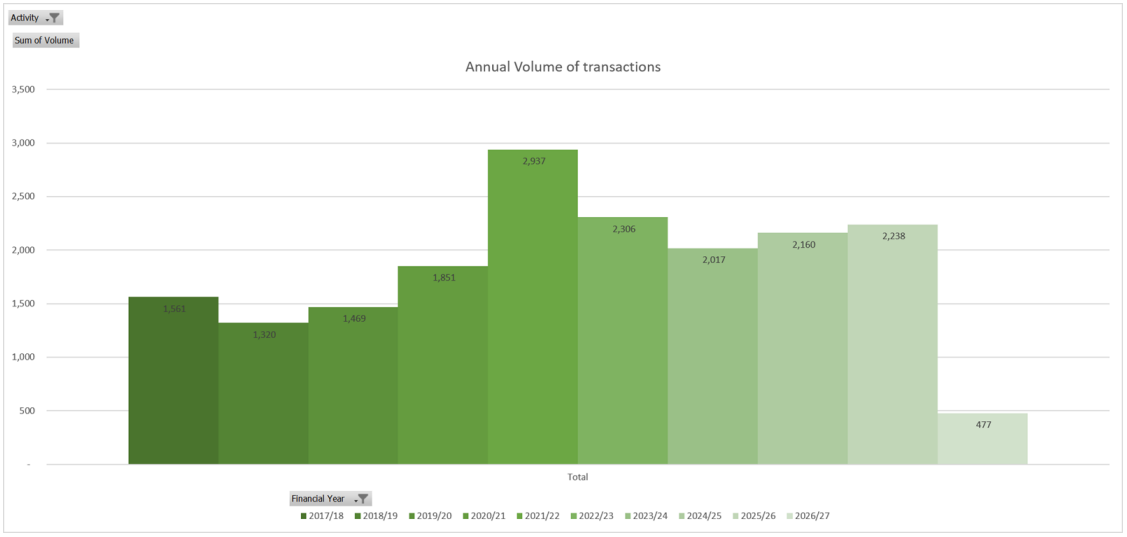
2026/27 Budget Progress

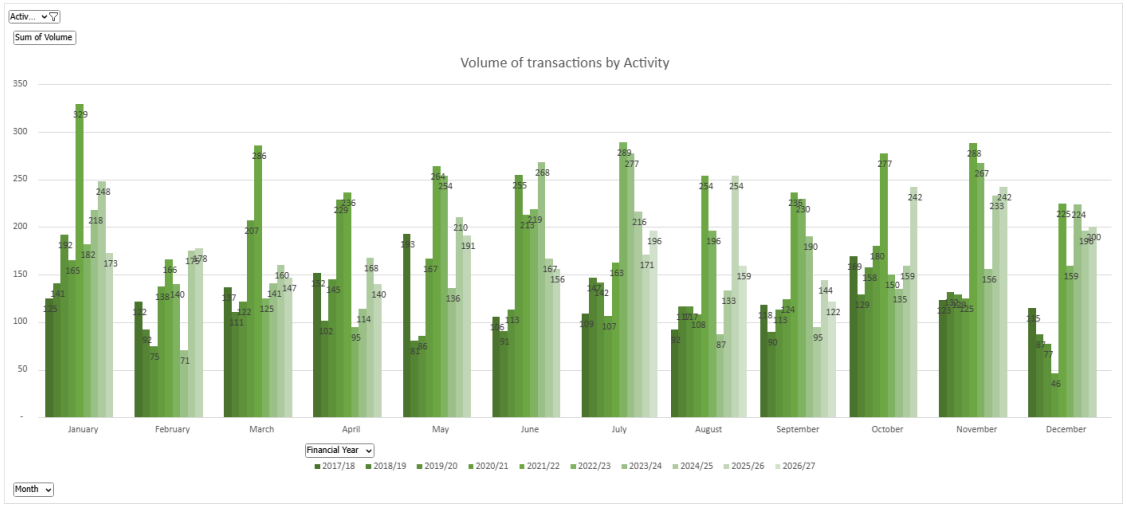
The 2026/27 Budget was adopted on the 17 June 2026 with a 7-0 vote by Councillors. The organisation is now in delivery mode with priorities set through Council’s Operational Plan 2026/27, in addition to the delivery of savings identified through the budget build process.

Budget Review 1 will only include capital amendments to bring in budget carry overs from 2025/26 for continuing projects and make any known rephasing and value changes as required. This will be taken to council for adoption at the end of October 2026.

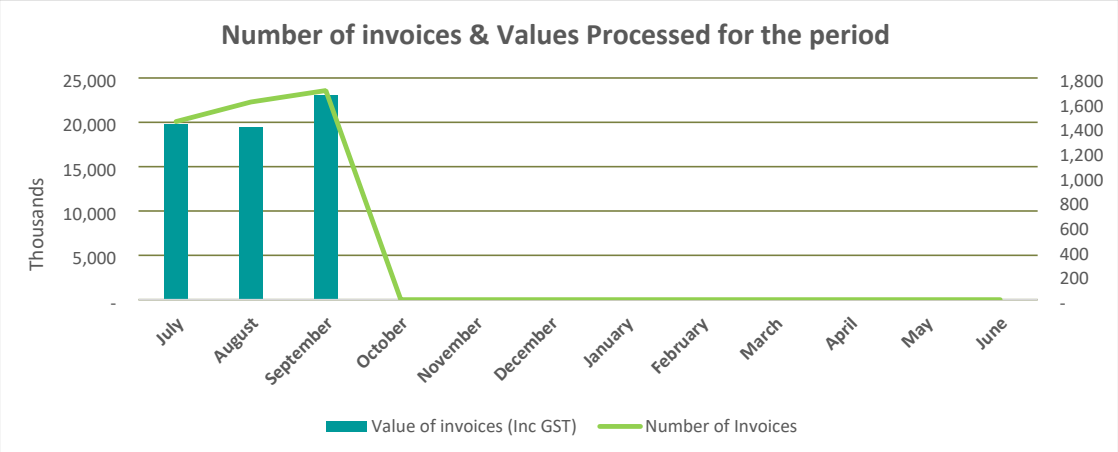
Property Transfers – YTD June 2026

Having processed 477 property transfers over the quarter, the year-to-date figures are at 477.





Supplier Invoice Processing 'Year to date'



Procurement and Contracts

Contracts Awarded (Tenders and Significant Quotations)

Capital Program and Network Planning

Contract Number	Details	Date Received	Released to Market	Award Date	Status
500.2025.0079	Airlie Beach Lagoon (ABL) Plant Room Equipment Upgrade	16/12/2025	19/12/2025	21/07/2026	Tender closed on 27 February 2026. Tender evaluation was put on hold while additional budget was sought. Confirmation on budget was received on 2 June 2026.
500.2026.0001	Airlie Beach Lagoon (ABL) Plant Room - Electrical Upgrade	06/01/2026	13/01/2026	21/07/2026	Tender closed on 13 February 2026. Tender evaluation was put on hold while additional budget was sought. Confirmation on budget was received on 2 June 2026.
500.2026.0002	Bowen Sewage Pump Station (SPS) J Replacement	11/01/2026	12/01/2026		Tender closed on 6 March 2026. Tenders received were above budget. Evaluation was put on hold while investigations are being carried out into the age and life of the SPS and if a rebuild can be completed as an alternative.

Contract Number	Details	Date Received	Released to Market	Award Date	Status
					Investigations due to be completed by mid-August 2026.
500.2026.0003	Dingo Beach Walking Track	21/01/2026	21/01/2026	24/7/2026	
500.2026.0014	Cannon Valley Network Reconfiguration - Proserpine Sites	21/1/2026	21/1/2026		Tender closed on 11 May 2026. Tender evaluation was put on hold while additional budget being sought. Due to receive an update by mid-August 2026 Tender was cancelled 30/07/2026 New Tender with reduced scope released 07/09/2026
500.2026.0024	Kelsey Creek Bridges D&C	25/03/2026	25/03/2026	10/09/2026	
500.2026.0026	DRFA Forestry Road Landslip Restoration – Design and Construct	11/3/2026	17/4/2026	18/08/2026	
500.2026.0034	Bowen Sewerage Treatment Plant - Install Membrane Racks & Modules	28/5/2026	29/5/2026	20/08/2026	Update on Contract status: 22 September 2026 - the contract was concluded and an alternative delivery approach is being investigated.
VP516523	DRFA Road Package V7 - Bowen Gravel North	06/07/2026	10/07/2026	31/08/2026	
VP517909	Bowen Landfill Cell 2 - Construction	10/08/2026	11/08/2026		Tender closed 21 September 2026. Being evaluated.
VP517918	Bowen Landfill Cell 2 - Geotechnical Inspection and Testing Authority (GITA) Consultancy Services	27/09/2026	28/09/2026		Consultancy packages were put on hold to prioritise the release of the Construction Tender. Due to close 16 October 2026
VP519296	Cannon Valley Network Reconfiguration - Proserpine Sites	24/08/2026	07/09/2026		Due to close 9 October 2026
VP521151	Cannonvale Community Hub - Access Road	18/08/2026	21/08/2026		Due to close 2 October 2026
VP523085	Mullers Lagoon - Stage 1 Footpaths	25/08/2026	02/09/2026		Due to close 2 October 2026

Contract Number	Details	Date Received	Released to Market	Award Date	Status
VP527905	DRFA Road Package C7 – Collinsville Gravel – Glen Avon Road	30/09/2026			Expecting to be released 1 October 2026
VP517917	Bowen Landfill Cell 2 – Construction Quality Assurance (CQA) Consultancy Services	30/9/2026			In draft being prepared for release - Awaiting final information.
VP527276	Whitsunday Coast Airport - Bay 1 Apron Upgrade	21/09/2026			In draft being prepared for release – awaiting final information.

Commercial Business

Contract Number	Details	Date Received	Released to Market	Award Date	Status
500.2026.0032	Whitsunday Coast Airport Sewage System – Operate and Maintain	5/5/2026	07/07/2026	16/09/2026	
VP516756	Shute Harbour Marine Facility - Commercial Occupancy Opportunities (Pontoon 1 & 2)	30/06/2026	22/07/2026	18/09/2026	
VP521670	Condition Inspection and Valuation Services – Quarry Equipment	14/08/2026	20/08/2026	18/09/2026	

Community Services

Contract Number	Details	Date Received	Released to Market	Award Date	Status
VP519414	Proserpine Pool Amenities Refurbishment - Design & Construct	29/07/2026	05/08/2026		Being evaluated – on hold while PM on leave

Corporate Support Services

Contract Number	Details	Date Received	Released to Market	Award Date	Status
500.2026.0031	Fleet – Supply & Delivery of Light Vehicles	17/4/2026	20/4/2026	14/07/2026	
VP514917	Preferred Supplier Arrangement for Chemicals		21/07/2026		Tender closed 21 August 2026. Being evaluated

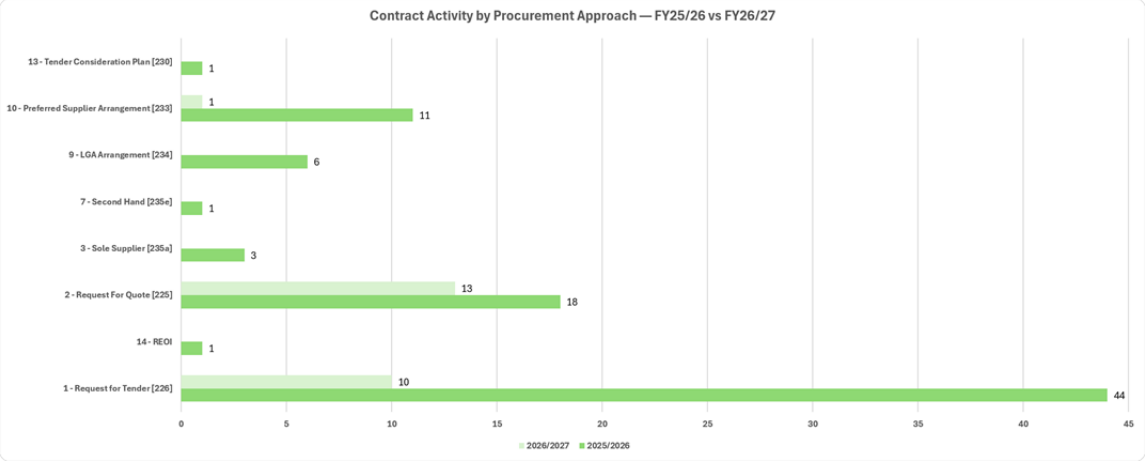
Contract Number	Details	Date Received	Released to Market	Award Date	Status
VP520800	Provision of Valuation Services	24/07/2026	13/08/2026	17/09/2026	
VP520840	Pest Control Services	02/07/2026	21/08/2026		Tender closed on 11 September 2026 Being evaluated
VP524410	Fleet - Supply & Deliver Street Sweeper	02/09/2026	10/09/2026		Due to close 8 October 2026

Infrastructure Services

Contract Number	Details	Date Received	Released to Market	Award Date	Status
500.2026.0033	Level 1 Bridge and Culvert Inspections	5/5/2026	03/06/2026	24/07/2026	
500.2026.0035	Shute Harbour, Jubilee Pocket and Funnel Bay Landscaping & Maintenance Services	22/6/2026	22/6/2026	23/07/2026	
VP516920	Stormwater CCTV Assessment	22/06/2026	21/07/2026		Tender closed on 10 August 2026. Evaluation commenced – on hold waiting funding approval.
VP517134	Mill & Fill Patches Proserpine (TMR & Local Roads)	16/07/2026	20/07/2026	29/07/2026	
VP518595	Whisper Bay Boat Ramp Dredging	11/9/2026	11/09/2026		Due to close 7 October 2026.
VP521667	Transport Infrastructure Asset Survey	17/08/2026	19/08/2026	15/09/2026	
VP522176	Whitsunday Water Operations Efficiency Review	01/09/2026	01/09/2026		Closed 16 September 2026. Being evaluated

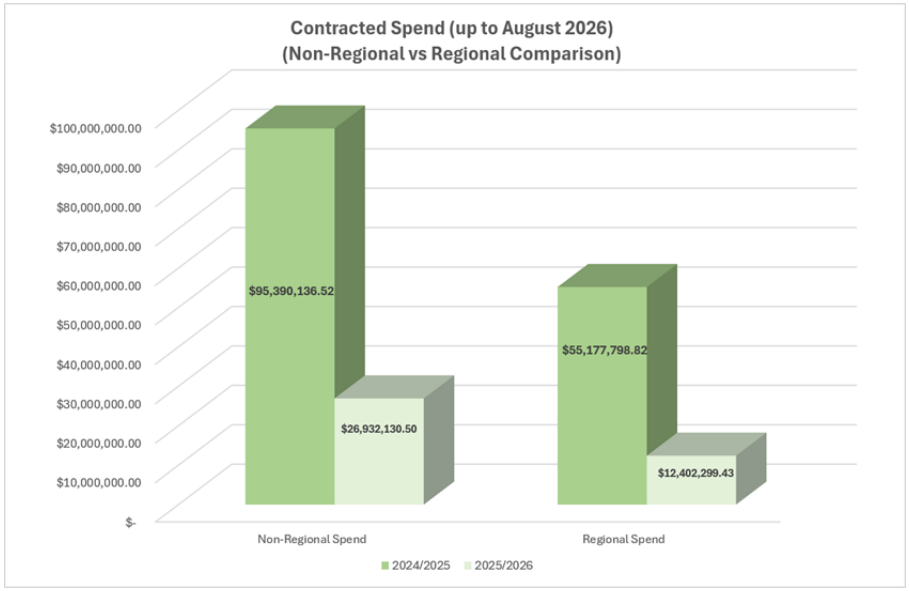
Contract Activity

Yearly contract activity is shown below:



Contracted Spend

The below graph is the overall contracted spend for Council displaying Non-regional vs Regional Suppliers comparison:



Where practical the procurement and contract spend is maximised within the region and the non-region spend is influenced by core expenditure like electricity and insurance.

Corporate Buildings and Fleet

During the period between **July** and **September** 2026, the following Corporate Buildings Projects have progressed:

Corporate Buildings Capital Projects 26/27

Project Description	Tender Award Date	Commentary
Pioneer Park Fit out & Fixtures Renewal		**Delivery Stage –** Planning, design and approvals **Project Status –** Project specification completed and schedule for RFQ October 26
25/26 WRC Buildings Painting Program	16/6/26	**Delivery Stage –** Closure **Project Status –** Project complete
25/26 Floor Covering Replacement Program	1/4/26	**Delivery Stage –** Closure **Project Status –** Project Complete
Airconditioning Replacement Program 26/27	Annual program	**Delivery Stage –** Execute & Build **Project Status –** Annual Program
Collinsville Men's Shed	15/4/26	**Delivery Stage –** Handover **Project Status –** PC Awarded and handover underway
WRC Depot Security Upgrades	21/1/26	**Delivery Stage –** Closure **Project Status –** Works complete and gates commissioned at all WRC Depots
Collinsville Cemetery Amenities Renewal	10/3/26	**Delivery Stage –** Closure **Project Status –** Project Complete
Dingo Beach Amenities Renewal	10/3/26	**Delivery Stage –** Closure **Project Status –** Project Complete
26/27 Painting Program		**Delivery Stage** - Planning, design and approvals **Project Status –** Project Specification complete and approved, scheduled for RFT early November
WRC Library RFID Service Install	25/6/26	**Delivery Stage –** Closure **Project Status –** Project Complete
Cannonvale Lakes Amenity Renewal		**Delivery Stage** - Planning, design and approvals **Project Status –** Project Specification in draft, Design and Supply tender scheduled for November
Bowen PCYC Roof Renewal		**Delivery Stage –** Planning, design and approvals **Project Status –** Roof evaluation complete, project planned for partial delivery with Spec drafted for complete re-screw for safety reasons
Proserpine Swimming Pool Amenities Refurbishment		**Delivery Stage –** Evaluation **Project Status –** RFT closed 18/9/26 and evaluation process to commence shortly
Denison Park Lighting Upgrade		**Delivery Stage –** Planning, design and approvals **Project Status –** Project Specification and Tender Documents completed on behalf of Club for RFT Start of October
Bowen Lapidary Club Fit out & Fixtures		**Delivery Stage** - Planning, design and approvals **Project Status –** Project Specification in draft
Cannonvale Foreshore Hall Fit out & Fixtures		**Delivery Stage** - Planning, design and approvals **Project Status –** Project Specification in draft
Additional Solar to Council Facilities		**Delivery Stage** - Planning, design and approvals **Project Status –** Project Specification in draft

Corporate Buildings – Levels of Service

Corporate Buildings continues to maintain service delivery across Council's corporate buildings, operational works depots and community facilities through the effective management of contracted maintenance services. During the July to September 2026 quarter, the following contracts were managed and progressed.

Contract 500.2024.0041 – HVAC Maintenance Supply of Services

The contractor continues to deliver services across all Council sites in accordance with contractual requirements.

The scheduled Q1 preventative maintenance servicing program was completed during the quarter in accordance with the contract requirements. Deep cleaning of outstanding air conditioning units has been scheduled in preparation for the hotter months of the year to ensure systems continue to operate efficiently.

Several quotations have also been received for larger replacement components and breakdown-related repairs identified through the servicing program. These items have been assessed and incorporated into Council's Air Conditioning Renewal Capital Program, with replacement works to be prioritised as part of the ongoing asset renewal strategy.

Contract 500.2025.0051 – Cleaning Services

Current cleaning arrangements continue to operate under the existing hybrid service model and will remain in place until December 2026, ensuring continuity of service delivery across Council facilities.

The current arrangement is functioning as intended and continues to meet operational requirements across the region. During the quarter, all cleaning contractors were issued a 4.75% rate increase. This adjustment followed a detailed review, recognising that contractor rates had remained unchanged since the commencement of the original contract in 2022. The increase was considered fair and reasonable for both Council and the service providers.

Development of the new Cleaning Services contract will commence later this financial year, with the contract expected to be released to market through a competitive tender process early in 2027.

Contract 500.2023.0046 – Fire Systems and Equipment Servicing

The contractor continues to complete scheduled servicing requirements across the region and remains compliant with all contractual obligations.

In addition to routine monthly and six-monthly statutory servicing, several larger five-yearly inspections and maintenance activities were completed during the quarter in accordance with contract requirements. Corporate Buildings continues to work closely with the contractor to review inspection reports, maintenance recommendations and associated quotations, ensuring fire protection systems remain compliant and operational across all facilities.

Contract 500.2023.0041 – Pest Control Services

The current Pest Control Services contract concluded on 30 September 2026 following the successful completion of the contractual service period.

A new contract has been tendered and is currently undergoing evaluation. The incumbent contractor is finalising the remaining contract obligations and supporting the transition process to ensure an orderly handover to the successful respondent once the procurement process has been completed.

Service delivery has continued throughout the transition period, ensuring pest control services remain available across Council facilities without interruption.

Contract 500.2025.0034 – Provision of Sharps and Disposal Services

The contractor continues to provide scheduled servicing across all Council sites in accordance with contractual requirements.

Service delivery remains current, with the contractor performing to a high standard and meeting all scheduled obligations under the contract. All sites continue to be managed effectively, ensuring safe disposal services are maintained in accordance with the required service levels and compliance standards.

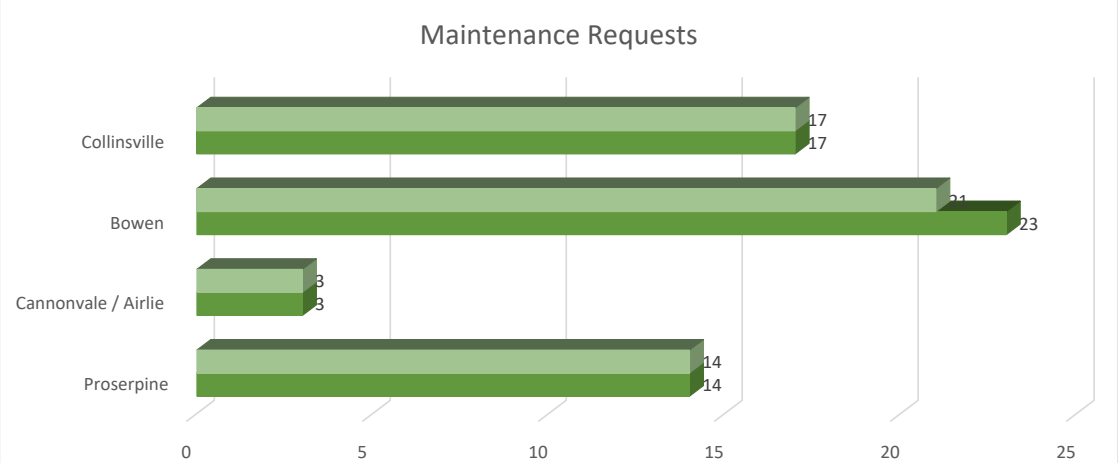
Corporate Buildings Operational Maintenance

Corporate Buildings deliver operational maintenance to a diverse portfolio of council owned assets across the region.

These services are delivered by a lean team of less than 4 FTE, despite limited resources, the team continues to meet service requirements through a coordinated approach to planned maintenance, responsive works, and contract management.

As illustrated in the graph below reactive maintenance purchase orders were raised and completed during the quarter. This reflects the ongoing demand across the asset portfolio and the team's capacity to respond efficiently to service requests while maintaining compliance and operational standards.

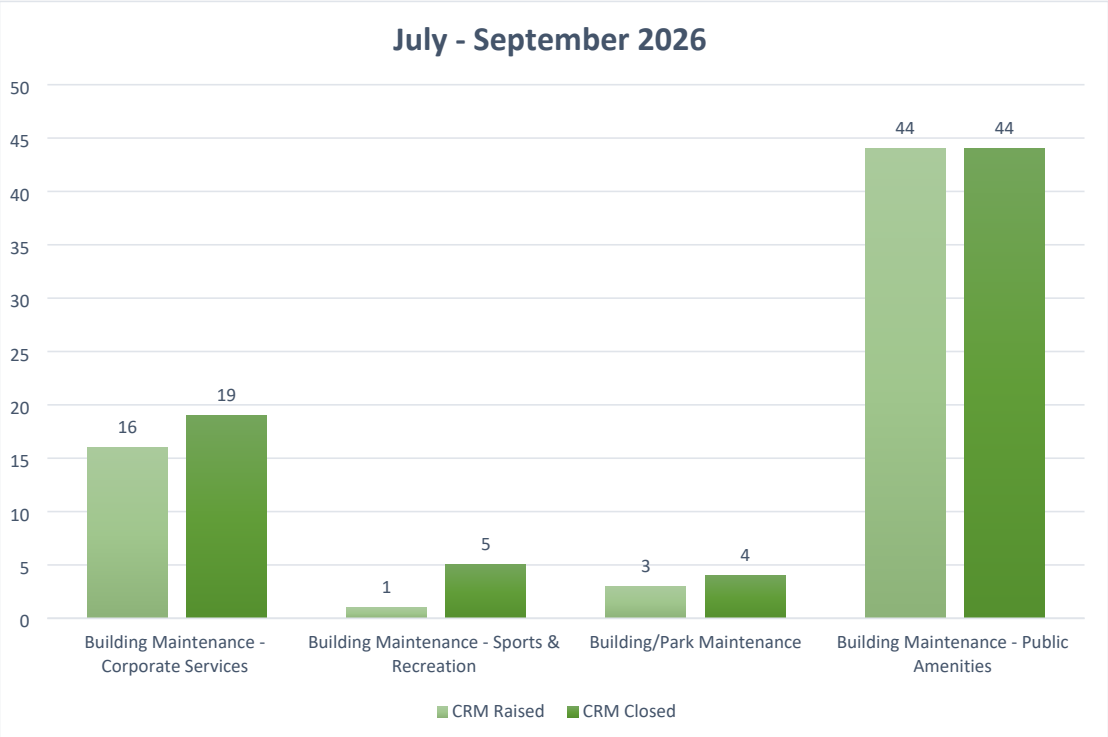
During Q1 (July–September), a total of 57 maintenance requests were received and coordinated by the team. These requests varied in scope and complexity, ranging from minor repairs through to more complex maintenance activities across Council's facilities.



	Proserpine	Cannonvale / Airlie	Bowen	Collinsville
Works Complete	14	3	23	17
PO Raised	14	3	21	17

Customer Requests

This graph shows the requests received by category for customer requests between July and September 2026. The CRM data in this graph includes the requests raised, actioned and closed in Q1.



Fleet Management

Fleet Operations & Maintenance System Implementation

During the last quarter, Fleet Services completed a review of the adopted fleet replacement program to ensure available funding is directed to Council's highest operational priorities.

The review identified a funding gap and provided an opportunity to reassess the timing of planned plant and machinery replacements. Items that can continue to operate safely and effectively have been deferred, enabling priority fleet requirements for the current financial year to proceed.

Forward Program and Procurement

Over the next quarter, Fleet Services will review the forward program to ensure it remains financially sustainable, supports Council's safety requirements and delivers fit-for-purpose equipment for departments across Whitsunday Regional Council. The capital replacement program is progressing well, with most plant items for the current financial year now under evaluation, out to tender or committed for procurement following consultation with internal stakeholders.

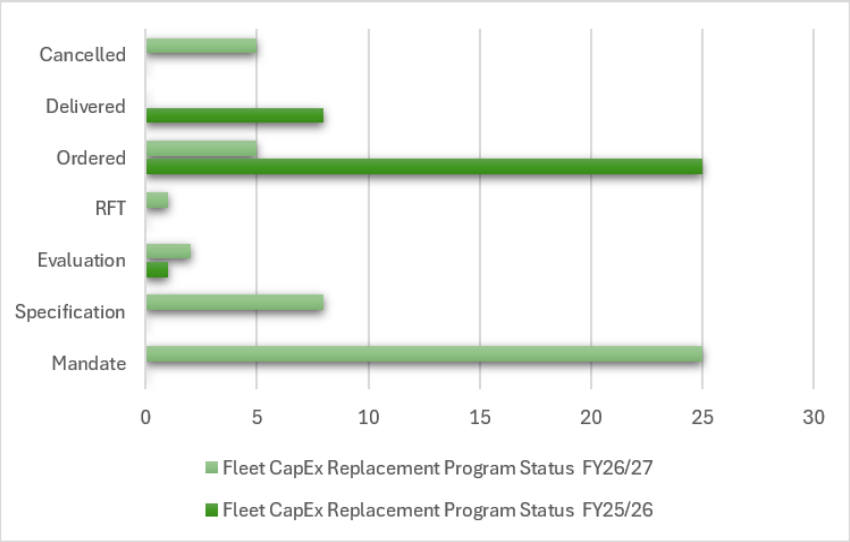
Fleet Hire Arrangements

Fleet Services is also reviewing fleet hire arrangements. Various plant and equipment that were no longer in use have been identified and disposed. These assets have been removed from the asset register, and the

associated hire charges have ceased. Hire charges will continue to be reviewed and updated as required to ensure they remain accurate and reflect current operating conditions.

Disposal of Surplus Equipment

Fleet Services recently coordinated a successful online auction to dispose of surplus, unused and ageing equipment identified as no longer required for operational purposes. The auction provided a practical and transparent means of returning these items to the community while supporting improved asset utilisation and reducing storage demands across the organisation.



Governance

The Governance team continued to manage RTI applications, complaints, integrity matters and legal advice requests during Quarter 1. Activity levels increased compared with previous reporting periods, particularly in relation to Administrative Action Complaints and RTI Applications, resulting in increased demand on governance resources. No Internal Reviews, External Reviews or Information Privacy matters were recorded during the quarter. Active Ombudsman and Crime and Corruption Commission matters continued at quarter end.

Right to Information (RTI) and Information Privacy (IP) Applications:

Application	Received 2026/27	In Progress	Finalised
RTI Application	7	4	3
RTI Internal Review	0	0	0
RTI External Review	0	0	0
IP Application	0	0	0
IP Review	0	0	0

Legal Advice Matters

2026/27 Year to Date:

Matters	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Carried Forward	22	22		
New	8			
Active	30			
Closed	8			
Carried Over	22			

Integrity Reviews and Investigations Quarter 4

Agency	Open	New	Closed
Office of Independent Assessor	0	0	0
Ombudsman	1	1	0
Crime and Corruption Commission	1	1	0
Office of Information Commissioner (External Reviews)	0	0	0
Administrative Action Complaints	2	5	3
CEO Investigations	0	0	0

Governance

Other key achievements included:

- **Policy Framework and Policy Development** – Significant progress was made on the ongoing review and improvement of Council's Policy Framework, including the development and review of key policies in consultation with the Policy Review Working Group. Such Policies included Delegations; Ex-gratia Payments; and Unreasonable Customer and Complainant Conduct; with a number of other Policies and Procedures in draft form. This work is strengthening consistency, accountability and clarity around Council's approach to policy development, review and implementation.
- **Councillor Support** – Ongoing administrative and governance support was provided to Councillors, including assistance with information requests, governance requirements and day-to-day Councillor support activities.
- **Audit, Risk and Improvement Committee** – Secretariat support was provided for two Committee meetings during the quarter, including coordination of meeting documentation and follow-up activities. The team also developed the surveys for the Committee's annual performance assessment, supporting a structured review of both overall Committee effectiveness and individual member performance.
- **Delegations Framework** – A comprehensive annual audit and review of the Register of Delegations to the CEO was undertaken. This was complemented by the development of a new Delegations Policy to strengthen Council's overarching delegation's framework and provide greater clarity around governance, accountability and oversight.
- **Internal Audit** – The team continued to oversee and coordinate Council's Internal Audit function, with four internal audits in progress at various stages during the quarter. This included supporting the development and progression of audit activities and maintaining oversight of the broader internal audit program.

- **Broader governance improvement** – Alongside these major projects, the team continued to progress improvements across Council's broader governance environment, including complaints management, governance registers, policy review processes, legislative compliance and improvements to internal governance practices and supporting documentation.

Human Resources

During Quarter 1, Human Resources finalised Council's revised Code of Conduct and commenced the rollout of mandatory awareness and training sessions across all regions and work groups to ensure employees understand their responsibilities and expected standards of conduct. Posters were created and provided in all outdoor workplaces.

The Human Resources team also completed the organisation-wide Training Needs Analysis, providing a foundation for future workforce capability development and training investment. In addition, a project plan was developed to guide Council's employee engagement program, with implementation activities commencing during the quarter.

To strengthen governance and decision-making consistency, Human Resources developed and implemented an HR Delegations Matrix. The matrix establishes clearer decision-making authorities across employment and people management activities, supporting greater consistency, accountability and compliance across the organisation.

Throughout the quarter, Human Resources also managed a number of highly complex industrial relations matters and workplace investigations, providing advice and support to leaders while ensuring matters were managed appropriately, procedurally fairly and in accordance with legislative and organisational requirements.

HR supported both the Corporate Support Services and Infrastructure Services directorates in facilitating employee engagement sessions focused on workforce engagement, workplace health and safety, communication, and information sharing. These sessions provided an opportunity for employees to raise issues, contribute ideas, and strengthen understanding of organisational priorities and expectations.

As several workforce initiatives have recently commenced, detailed workforce development, training and engagement metrics will be reported from Quarter 2 onwards as data collection and reporting frameworks are finalised.

Work Health and Safety

Key achievements and activities

Activity	Quarterly update
WhitSafe implementation and adoption	WhitSafe, Council's electronic safety management system went live on 31 August 2026, enabling mobile reporting of incidents, hazards and near misses, completion of workplace inspections, online WHS learning modules and action management. The WHS team continues to support user access, dashboard navigation, incident and action migration,

	workflow refinement and maintenance of a feedback register. Planning also commenced for phase two modules and stakeholder engagement.
WHS strategy, governance and audit actions	Outstanding internal audit and safety-culture actions were reviewed, with completed incident-management actions identified for closure because of the newly implemented electronic incident reporting and investigation module within Whitsafe demonstrating a significant improvement in incident information and data management and trend analysis.
Safety management framework and document control	Priority WHS documents were reviewed or developed, including the WHS Policy, Incident Reporting and Investigation Procedure, Crystalline Silica Management Procedure and the Drug and Alcohol Procedure.
Respirable Crystalline Silica Management	The revised Crystalline Silica Management Procedure and associated SWMS was finalised for implementation following a comprehensive consultation and review process involving worker Health and Safety Representatives, unions and operational leaders.
Risk management and operational assurance	A project has commenced to deliver the WHS risk registers across Council which informs the overall Council WHS risk register. Status of this project will continue to be reported. The WHS team provided advice and follow-up on operational hazards including overhead powerlines, reversing and mobile plant, PPE suitability, respiratory fit testing, chemical-drum reuse, sharps disposal, emergency preparedness and site housekeeping.
Consultation and worker engagement	The WHS Committee met on 31 August and considered incident trends, corrective actions, WhitSafe implementation, consultation evidence, PPE, occupational hygiene monitoring of health hazards such as dust and noise, emergency arrangements and Safe Work Month. WHS matters were also progressed through the Joint Consultative Committee, toolbox meetings, HSR engagement and regular WHS/HR business partner coordination.
Leadership and capability development	WHS leadership content was prepared and delivered for the Infrastructure Leadership Forum, and Corporate Services Leadership Forum focused on incident and near miss reporting, decision-making, due diligence, critical risks, speaking up, stop-work expectations and action ownership. Supporting safety expectations, officer responsibilities, worker responsibilities and a WHS activity schedule were developed for broader consultation and implementation.

Safe Work Month – October 2026	A coordinated October campaign highlighting Safe Work Month was created during the quarter, including four weekly toolbox topics, employee videos, a CEO message and supporting communications.

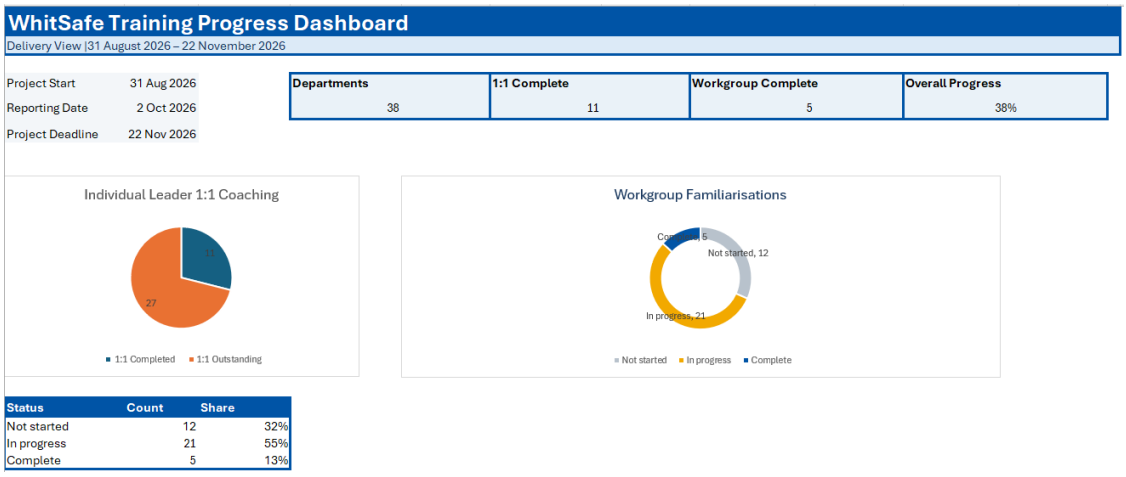
Whitsafe Implementation

The first modules released in August 2026 include:

- Incident and Action Tracking
- Hazard Reporting
- Checklists and Inspections
- WHS Learning Module
- Reporting and Dashboards

While the system has been designed to be intuitive to use with a series of prompts for users and how-to-guides developed, implementation of the system has been supported by a multi-faceted approach to user training including:

- Delivery of awareness sessions for departments and teams
- On-line introductory learning modules developed and delivered for all users
- One on one coaching for leaders and targeted users

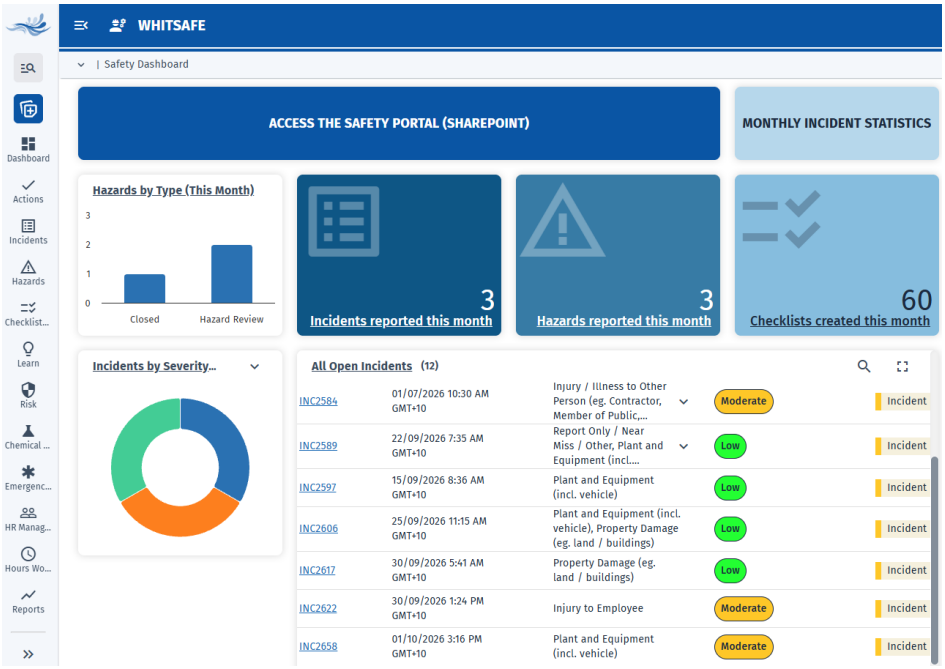


Whitsafe Interactive Dashboard

Interactive dashboards allow responsible officers to view real-time safety data, monitor trends, manage accountability and action closeout. Utilisation of real-time reporting enables officers to filter data, accurately report and focus on organisational learning from safety inputs rather than systems administration.

This significant improvement will enable the organisation to define WHS performance metrics, identify and monitor emerging risks and proactively manage WHS accountability at all levels.

In addition, improved WHS Reporting will be provided in the near future.


WHITSAFE
Safety Dashboard
ACCESS THE SAFETY PORTAL (SHAREPOINT)
MONTHLY INCIDENT STATISTICS
Dashboard
Actions
Incidents
Hazards
Checklist...
Learn
Risk
Chemical ...
Emergenc...
HR Manag...
Hours Wo...
Reports
Hazards by Type (This Month)
3
2
1
0
Closed
Hazard Review
3
Incidents reported this month
3
Hazards reported this month
60
Checklists created this month
Incidents by Severity...
All Open Incidents (12)
INC2584 01/07/2026 10:30 AM GMT+10 Injury / Illness to Other Person (eg. Contractor, Member of Public,... Moderate Incident
INC2589 22/09/2026 7:35 AM GMT+10 Report Only / Near Miss / Other, Plant and Equipment (incl.... Low Incident
INC2597 15/09/2026 8:36 AM GMT+10 Plant and Equipment (incl. vehicle) Low Incident
INC2606 25/09/2026 11:15 AM GMT+10 Plant and Equipment (incl. vehicle), Property Damage (eg. land / buildings) Low Incident
INC2617 30/09/2026 5:41 AM GMT+10 Property Damage (eg. land / buildings) Low Incident
INC2622 30/09/2026 1:24 PM GMT+10 Injury to Employee Moderate Incident
INC2658 01/10/2026 3:16 PM GMT+10 Plant and Equipment (incl. vehicle) Moderate Incident

11.8 - Monthly Finance Report

MEETING DETAILS: Ordinary Council Meeting - Wednesday 28 October 2026

AUTHOR: Coordinator Strategic Finance

AUTHORISING OFFICER: Director Corporate Support Services

PURPOSE

To inform Council of the current unaudited financial performance and position for the reporting period.

EXECUTIVE SUMMARY

This report promotes sound financial management and accountability by presenting the Unaudited Monthly Finance Reports and sustainability ratios for year-to-date September 2026 to Council, including relevant commentary on the financial performance against budget and any risks associated with Council's financial position.

OFFICER'S RECOMMENDATION

That Council receive the Unaudited Monthly Financial Report, including the monthly unaudited Financial Statements for year-to-date September 2026.

BACKGROUND

The Chief Executive Officer is required by Section 204(2) of the *Local Government Regulation 2012* to present the financial report at a meeting of the Local Government on a monthly basis.

The financial report must state the progress that has been made in relation to the Local Government's budget for the period for the financial year up to a day as near as practicable to the end of the month before the meeting is held.

DISCUSSION/CURRENT ISSUE

Year to Date Results

This report and the attachments provide the estimated financial performance and position for the relevant period in the current financial year.

- **Attachment 11.8.1** contains a summary of the financial performance with commentary around significant items.
- **Attachment 11.8.2** contains monthly unaudited Financial Statements.

The 2025/26 comparative figures in these reports are subject to change following end of financial reconciliations, accruals and other year-end transactions as the Financial Statements are finalised and substantiated with working papers for External Audit. Therefore they are estimated and in draft.

FINANCIAL IMPLICATIONS

Maintaining a balanced budget throughout the financial year and remaining financially sustainable remain key objectives.

CONSULTATION/ENGAGEMENT

Director Corporate Support Services
Acting Manager Financial Services and Systems
Management Accountant

STATUTORY/COMPLIANCE MATTERS

Local Government Regulation 2012

204 Financial Report

(1) The local government must prepare a financial report.

(2) The Chief Executive Officer must present the financial report -

(a) If the local government meets less frequently than monthly - at each meeting of the local government; or

(b) Otherwise - at a meeting of the local government once a month.

(3) The financial report must state the progress that has been made in relation to the local government's budget for the period of the financial year up to a day as near as practicable to the end of the month before the meeting is held.

RISK ASSESSMENT/DEADLINES

If actual revenue or expenditure exceeds budget, financial risks may apply. These risks will either be managed on a project basis or mitigated through the operational budgets of Council.

A budget risk register is maintained to collate any identified budget risks as they arise during the financial year to be mitigated in quarterly budget reviews.

There is mandatory reporting to Council each month as per *Section 204 of the Local Government Regulation 2012* to ensure ongoing oversight of the financial position.

STRATEGIC IMPACTS

Corporate Plan Reference:

Delivering accountable goals
Ensuring good governance, agile procurement, consolidated systems and robust financials

ATTACHMENTS

1. Monthly Financial Report Sept 2026 [**11.8.1** - 4 pages]
2. Financial Statements for the period ending 30 September 2026 [**11.8.2** - 5 pages]

FINANCIAL REPORT

Financial Year: 2026/27
Period Ending: 30 September 2026

BACKGROUND

This report provides the unaudited estimated financial performance and position of Whitsunday Regional Council for the relevant period in the current financial year against the 2026/27 Original Budget.

IMPORTANT TIMING UPDATES

The 2026/27 Budget was adopted on Wednesday, 17 June 2026.

The Rates were issued on 12th August 2026 and were due on 11th September 2026.

Water Rate notices were issued on 7th September 2026 and were due on 6th October 2026.

INCOME & EXPENDITURE EXECUTIVE SUMMARY

Overall, Council's Net Operating position is better than expected at the 3-month mark (75% left) for 2026/27.

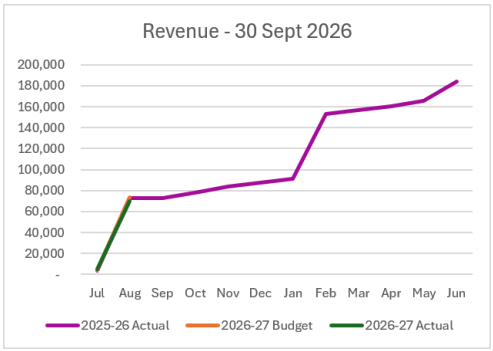
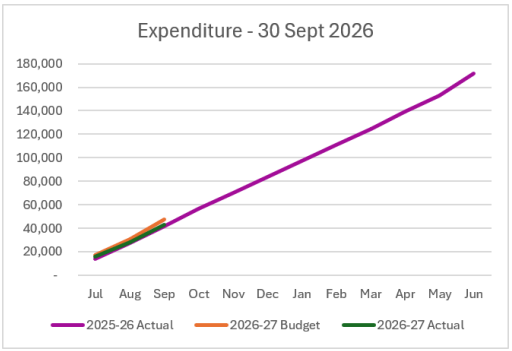
Material movements to 30 September 2026 include:

- Rates & Charges – The General rates revenue is on budget with first half year rates issued in August, Water rates were issued on the 7th September 2026.
- Fees and Charges – new budget included for commercial parking. Actuals to commence in the coming months.
- Grants and subsidies – are under budget with phasing to be reviewed.
- Staff costs – are on budget
- Materials and supply costs – Contractors are under budget with phasing to be reviewed.

Statement of Income & Expenditure to 30 September 2026

	Current Budget	Actual to date	Amount Left	Amount Left
	$'000	$'000	$'000	%
Rates and charges	125,816	63,260	62,556	50%
Income from customers	45,905	10,377	35,528	77%
Grants and subsidies	7,947	631	7,316	92%
Interest earned	6,138	2,453	3,685	60%
Other revenue	2,867	846	2,022	71%
Total recurrent earnings	**188,674**	**77,567**	**111,107**	**59%**
Staff costs	53,397	13,551	39,845	75%
Materials and supply costs	81,453	19,253	62,200	76%
Total direct spend	**134,850**	**32,805**	**102,046**	**76%**
Finance Costs	2,368	619	1,749	74%
Depreciation	39,345	9,626	29,719	76%
Operating Surplus/(Deficit)	**12,111**	**34,518**		

Revenue and expense graphs are below comparing last years actuals to this years YTD budget and actuals

Income	Expenses
	
Notes: • YTD actuals are higher than last year • YTD actuals are higher than the YTD budget for 2026/27 due to higher Rates charges and income from investments.	Notes: • YTD Actuals are higher than last year and below YTD Budget mainly due to budget phasing that requires review.

For the period under review, Councils operating surplus stood at $34.5M after charging depreciation of $9.55M. The result is favourable to YTD budget, primarily due to higher-than-budgeted revenue from Quarry and Waste operations and stronger investment interest earnings.

BALANCE SHEET (COMMUNITY WEALTH) EXECUTIVE SUMMARY

This represents the value of resources Council reports on its balance sheet and represents assets, liabilities and equity for the reporting period. Net Community wealth at the end of the period stood at $1.47B. The main movements from budget to actuals are explained as follows:

- **Cash and investments** are over budget at 114% due to the timing of capital spend and interest on cash investments with $93M in Term Deposits at competitive rates to maximise the return on investment. Cash and investments held mainly consist of funds for major projects including Collinsville Community Precinct (RCIF), Residential Activation Funding, Cannonvale Community Facility Hub, Works for Queensland and Disaster Recovery Funding. A key consideration is that as projects progress and cash balances reduce, interest revenue will also decline.

- **Property Plant and other like assets** are lower than budgeted due to being the beginning of the financial year and lower capital spend in September than budgeted. Those capital projects that were not completed by 30 June 2026 will be carried over into the 2026/27 financial year for completion.

- **Debtors and receivables** are above budget mainly due to Rates debtors as Rates have recently been issued. Total figures have decreased from $78.5M in August to $41M in September. A summary of debtors and receivables is below with General debtors.

- **Creditors, accruals and provisions** contract liabilities for grants received in advance is mostly for the Residential Activation Fund and Queensland Reconstruction Authority (QRA) flood damage funded projects. Contract liabilities are held as in the balance sheet until the works they relate to are delivered and are then recognised as revenue.

Statement of Financial Position as 30 September 2026

	Current Budget	Actual to Date	Movement	Movement
	$'000	$'000	$'000	%
Cash and investments	90,214	192,659	102,445	114%
Property Plant and other like assets	1,590,164	1,423,044	(167,120)	(11%)
Inventory	1,575	2,592	1,017	65%
Debtors and receivables	25,782	41,064	15,282	59%
Total Assets	**1,707,736**	**1,659,360**	**(48,376)**	**(2.8%)**
Creditors, accruals and provisions	87,774	129,000	41,226	47%
Borrowings	67,722	59,453	(8,269)	(12%)
Total liabilities	**155,496**	**188,453**	**32,957**	**21%**
Equity (Community Wealth)	**1,552,240**	**1,470,907**	**(81,333)**	**(5%)**

Debtors and borrowings as at 30 September 2026

What We Are Owed	
Category	**Amount**
Rates & Charges	17,396,787
General Debtors	9,176,064
GST Receivable/(Payable)	1,722,231
Advances to Community	-
SUB-TOTAL	28,295,082

Contract Assets	6,154,145
Water Charges not yet levied	5,256,225
Prepayments	1,993,152
Provision for Bad Debts	(634,375)
SUB-TOTAL	12,769,147

GRAND TOTAL	**41,064,229**

What We Have Borrowed		
Loan	**Rate**	**Balance**
81092 Gen7 08/09 (Road Plant)	6.82%	1,739,124
81090 Gen8 09/10 (Road Plant)	6.33%	1,378,658
81089 Gen8 AMSU (Airlie Main Street Upgrade)	5.07%	1,409,227
81093 STP (Sewerage Projects)	5.25%	11,162,090
81094 WTP (Water Projects)	4.86%	5,512,702
Bowen STP 19/20 (Bowen Sewerage Project)	2.20%	6,902,099
WCA Run 19/20 (Airport Runway)	2.20%	16,910,141
Bowen Cell 3 19/20 (Bowen Waste Project)	0.91%	564,789
Bowen STP 20/21 (Bowen Sewerage Project)	1.80%	4,125,017
Balance Sheet - QTC Loan - Bowen Cell 2 (A&B) 25/26	4.98%	7,667,147
Lease Liabilities		2,081,975
TOTAL		59,452,969

What We Have Available to Borrow		
Facility	**Rate**	**Limit**
QTC Working Capital Facility	RBA official Cash Rate + 0.10% Admin Fee	20,000,000
Term Loans		-
TOTAL		**20,000,000**

Cash and Investments as at 30 September 2026

Cash investments held at the end of the reporting period totalled $93M in term deposits at competitive interest rates to maximise Council's return on investments with $32M maturing in October, $1M maturing in November, $20M maturing in March 2027 and $40M maturing in August 2027 with YTD interest received reported in the attached Financial Statements.

	2026/27 $'000	2025/26 $'000
Queensland Treasury Corporation	99,659	90,529
Term Deposit < 3 Months	33,000	40,000
Term Deposit > 3 Months	60,000	53,000
Total	192,659	183,529

Investments Register Maturing < 3 Months

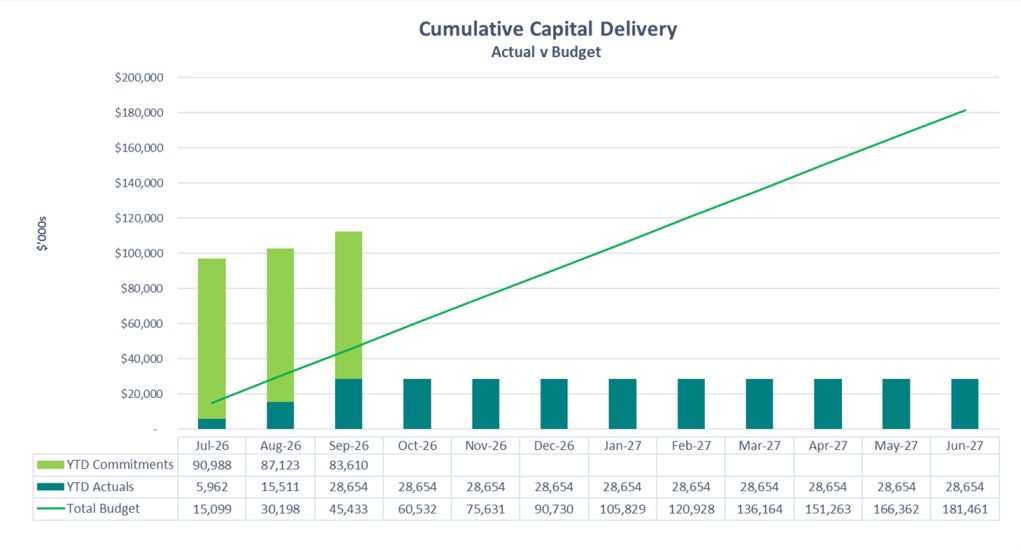
Investment Type	Quoted Terms Interest Rate	Compounding Frequency	Market Value as at: 30 September 2026	Date Invested	Date of Maturity
6 Monthly	5.10%	Daily	$1,000,000	25/05/2026	25/11/2026
9 Monthly	4.64%	Daily	$32,000,000	12/01/2026	12/10/2026

Investments Register Maturing > 3 Months

Investment Type	Quoted Terms Interest Rate	Compounding Frequency	Market Value as at: 30 September 2026	Date Invested	Date of Maturity
12 Monthly	5.49%	Daily	$18,000,000	06/08/2026	06/08/2027
12 Monthly	5.38%	Daily	$22,000,000	26/08/2026	26/08/2027
12 Monthly	5.45%	Daily	$20,000,000	24/03/2026	24/03/2027

CAPITAL DELIVERY (Including remediation)

Year to Date Capital Delivery and Commitments



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
YTD Commitments	90,988	87,123	83,610									
YTD Actuals	5,962	15,511	28,654	28,654	28,654	28,654	28,654	28,654	28,654	28,654	28,654	28,654
Total Budget	15,099	30,198	45,433	60,532	75,631	90,730	105,829	120,928	136,164	151,263	166,362	181,461

As shown in the graph above, 16% of the capital budget has been expended as at 30 September 2026 at the time this report was run with 62% of the budget either spent or committed for delivery.

SUSTAINABILITY RATIOS (Unaudited)

Table provides ratios against target as at 30 September 2026 and 5-year average data. At month 3 into the year all ratios are within the target ranges.

Type	*Measure*	*Target*	*30 Sept 2026*	*5 Year Average*
Liquidity	*Unrestricted cash exp cover ratio*	*>4 mths*	***54.48mths***	*N/a*
Operating performance	*Operating surplus ratio*	*> 0%*	***44.61%***	***11.24%***
	Operating cash ratio	*> 0%*	***57.64%***	***32.05%***
Asset management	*Asset sustainability ratio*	*> 80%*	***106.53%***	***113.14%***
	Asset consumption ratio	*> 60%*	***68.24%***	***69.57%***
Debt servicing capacity	*Leverage ratio*	*0 to 3 times*	***1.28***	***1.51***

The sustainability ratio targets are determined by the State Government.

Whitsunday Regional Council

Statement of Comprehensive Income
For the period ending 30 September 2026

Unaudited

	2026/27 Full Year				2026/27 YTD			2025/26
	Current Annual Budget $	YTD Actual $	Available Funds $	Available Funds %	YTD Current Budget $	YTD Actual $	YTD Variance Act to Bud %	Previous Full Year Draft Actual $
REVENUE								
Recurrent revenue								
Rates and levies	125,816,388	63,260,441	62,555,947	50%	63,304,387	63,260,441	100%	120,514,440
Sale of goods and major services	30,873,682	8,166,043	22,707,639	74%	7,150,622	8,166,043	114%	28,579,219
Fees and charges	8,234,379	1,644,331	6,590,048	80%	2,194,845	1,644,331	75%	4,971,148
Interest received	6,138,002	2,453,369	3,684,633	60%	1,699,503	2,453,369	144%	8,001,002
Sales of contract and recoverable works	6,387,455	433,805	5,953,650	93%	628,064	433,805	69%	7,047,346
Rental income	409,306	132,332	276,975	68%	102,327	132,332	129%	319,680
Grants, subsidies, contributions and donations	7,947,095	631,091	7,316,004	92%	1,193,551	631,091	53%	11,360,378
Other recurrent income	2,867,248	845,508	2,021,741	71%	704,762	845,508	120%	3,015,047
Total recurrent revenue	188,673,556	77,566,919	111,106,637	59%	76,978,061	77,566,919	101%	183,808,261
Capital revenue								
Grants, subsidies, contributions and donations	101,834,642	10,035,455	91,799,187	90%	25,458,660	10,035,455	39%	45,352,493
Other capital income	723,720	177,615	546,105	75%	180,930	177,615	98%	1,723,100
Total capital revenue	102,558,362	10,213,070	92,345,292	90%	25,639,590	10,213,070	40%	47,075,593
Total revenue	**291,231,917**	**87,779,988**	**203,451,929**	70%	**102,617,651**	**87,779,988**	86%	**230,883,853**
EXPENSES								
Recurrent expenses								
Employee expenses	53,399,367	13,551,281	39,848,085	75%	14,665,968	13,551,281	92%	51,372,962
Materials and services	81,453,477	19,253,237	62,200,240	76%	22,296,986	19,253,237	86%	77,795,792
Finance costs	2,367,617	618,647	1,748,970	74%	591,904	618,647	105%	3,666,372
Depreciation and amortisation								
Property, plant and equipment	39,100,248	9,555,299	29,544,949	76%	9,775,049	9,555,299	98%	38,240,395
Intangible assets	-	-	-		-	-		-
Right of use assets	245,036	70,540	174,496	71%	61,259	70,540	115%	316,404
Total recurrent expenses	176,565,745	43,049,005	133,516,739	76%	47,391,166	43,049,005	91%	171,391,925
Capital expenses	13,322,813	2,404,161	10,918,652	82%	3,330,703	2,404,161	72%	46,605,019
Total expenses	189,888,558	45,453,166	144,435,391	76%	50,721,869	45,453,166	90%	217,996,944
Net operating result	**12,107,811**	**34,517,914**	**(22,410,103)**		**29,586,896**	**34,517,914**	117%	**12,416,336**
Net result	**101,343,360**	**42,326,822**	**59,016,537**		**51,895,782**	**42,326,822**	82%	**12,886,910**
Other comprehensive income								
Items that will not be reclassified to net result								
Increase/(decrease) in asset revaluation surplus	0	-	-		0	-		66,132
Total other comprehensive income for the year	-	-	-		-	-		66,132
Total comprehensive income for the year	**101,343,360**	**42,326,822**	**59,016,537**		**51,895,782**	**42,326,822**		**12,953,042**

Whitsunday Regional Council

Statement of Financial Position
As at 30 September 2026

Unaudited

	Budget 2026/27 $	Actual 2026/27 $	Difference 2026/27 $	Draft Actual 2025/26 $
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	50,214,448	132,659,276	82,444,828	130,529,334
Cash Investments	40,000,000	60,000,000	20,000,000	53,000,000
Receivables	12,206,649	25,938,476	13,731,827	19,899,508
Inventories	1,575,000	2,492,402	917,402	2,464,522
Contract assets	7,019,563	6,154,145	(865,418)	5,435,796
Other assets	6,556,250	8,971,608	2,415,358	7,230,212
	117,571,910	236,215,907	118,643,997	218,559,372
Non-current assets held for sale	-	100,000	100,000	100,000
Total current assets	117,571,910	236,315,907	118,743,997	218,659,372
NON-CURRENT ASSETS				
Receivables	-	-	-	-
Investment property	2,977,850	3,200,000	222,150	3,200,000
Property, plant and equipment	1,585,449,866	1,417,896,182	(167,553,684)	1,400,238,283
Right of use assets	1,736,076	1,947,900	211,824	2,018,440
Total non-current assets	1,590,163,792	1,423,044,082	(167,119,710)	1,405,456,724
TOTAL ASSETS	1,707,735,702	1,659,359,989	(48,375,713)	1,624,116,095
LIABILITIES				
CURRENT LIABILITIES				
Payables	16,552,545	14,563,093	(1,989,452)	20,384,702
Contract liabilities	12,353,018	55,962,909	43,609,891	56,294,826
Provisions	9,750,000	14,711,070	4,961,070	20,127,359
Borrowings	7,366,100	6,931,613	(434,487)	6,931,613
Lease liabilities	-	260,973	260,973	334,833
Total current liabilities	46,021,663	92,429,658	46,407,995	104,073,333
NON-CURRENT LIABILITIES				
Payables	3,100,734	1,586,140	(1,514,594)	1,586,140
Provisions	46,018,113	42,177,234	(3,840,880)	37,043,393
Borrowings	58,630,481	50,439,381	(8,191,100)	52,101,631
Lease liabilities	1,725,080	1,821,002	95,922	1,817,041
Total non-current liabilities	109,474,408	96,023,757	(13,450,651)	92,548,205
TOTAL LIABILITIES	155,496,071	188,453,415	32,957,344	196,621,538
NET COMMUNITY ASSETS	**1,552,239,631**	**1,470,906,574**	**(81,333,057)**	**1,427,494,557**
COMMUNITY EQUITY				
Asset revaluation reserve	544,596,655	544,596,649	(7)	544,662,789
Retained surplus	1,007,642,976	926,309,925	(81,333,051)	882,831,768
TOTAL COMMUNITY EQUITY	**1,552,239,631**	**1,470,906,574**	**(81,333,057)**	**1,427,494,557**

Statement of Cash Flows

For the year ending 30 June 2026/27

Period ending 30 September 2026

Unaudited

	Budget 2026/27 $	*Actuals* 2026/27 $	*Difference* 2026/27 $	*Draft Actual* 2025/26 $
Cash flows from operating activities:				
Receipts from customers	174,265,913	65,550,409	(108,715,504)	176,522,385
Payments to suppliers and employees	(134,850,140)	(37,244,591)	97,605,549	(139,745,533)
Interest received	6,138,002	2,453,369	(3,684,633)	8,001,002
Rental income	409,306	132,332	(276,974)	319,680
Non capital grants and contributions	7,860,335	529,524	(7,330,811)	11,624,721
Borrowing costs	(2,367,617)	(566,578)	1,801,039	(2,016,796)
Net cash inflow from operating activities	**51,455,799**	**30,854,465**	**(20,601,334)**	**54,705,460**
Cash flows from investing activities:				
Payments for property, plant and equipment	(179,571,670)	(28,947,932)	150,623,738	(71,027,643)
Payments for investment property	-	-	-	(361,958)
Net movement in loans to community organisations	-	-	-	4,000
Proceeds from sale of property, plant and equipment	723,720	188,857	(534,863)	270,449
Payment for rehabiliation work	(1,888,922)	(74,819)	1,814,103	(421,812)
Grants, subsidies, contributions and donations	101,717,453	8,846,955	(92,870,498)	74,920,629
Net transfer (to) from cash invesments	33,004,000	(7,000,000)	(40,004,000)	(43,000,000)
Net cash outflow from investing activities	**(46,015,419)**	**(26,986,939)**	**19,028,480**	**(39,616,336)**
Cash flows from financing activities:				
Proceeds from borrowings	13,806,500	-	(13,806,500)	7,850,000
Repayment of borrowings	(6,854,473)	(1,667,685)	5,186,788	(6,208,405)
Repayments made on leases (principal only)	(311,742)	(69,899)	241,843	(305,386)
Net cash inflow (outflow) from financing activities	**6,640,285**	**(1,737,584)**	**(8,377,869)**	**1,336,209**
Net increase in cash and cash equivalents held	12,080,665	2,129,942	(9,950,723)	16,425,334
Cash and cash equivalents at beginning of the financial year	38,133,783	130,529,334	92,395,550	114,104,000
Cash and cash equivalents at end of the financial year	**50,214,448**	**132,659,276**	**82,444,828**	**130,529,334**
Summary of Cash and cash equivalents:-				
Investments	40,000,000	60,000,000	20,000,000	53,000,000
Cash & cash equivalents	50,214,448	132,659,276	82,444,828	130,529,334
Total Cash and cash equivalents at end of the financial year	90,214,448	192,659,276	102,444,828	183,529,334

Whitsunday Regional Council

Statement of Changes in Equity
As at 30 September 2026

	Unaudited		Unaudited		Unaudited	
	TOTAL		Retained Surplus		Asset revaluation surplus	
	Actual 2026/27 $	Draft Actual 2025/26 $	Actual 2026/27 $	Draft Actual 2025/26 $	Actual 2026/27 $	Draft Actual 2025/26 $
Total						
Balance at beginning of year	1,428,579,752	1,414,541,515	883,983,103	869,944,859	544,596,649	544,596,656
Assets not previosly recognised	-	-	-	-	-	-
Restated opening Balance	**1,428,579,752**	**1,414,541,515**	**883,983,103**	**869,944,859**	**544,596,649**	**544,596,656**
Net Result	42,326,822	12,886,910	42,326,822	12,886,910	-	-
Revaluations:						
Property, plant & Equipment	-	-	-	-	-	-
Change in value of future:						
Rehabiliaiton costs	-	66,132	-	-	-	66,132
Total comphrehensive income for the year	**42,326,822**	**12,953,042**	**42,326,822**	**12,886,910**	**-**	**66,132**
Balance at end of year	**1,470,906,574**	**1,427,494,557**	**926,309,925**	**882,831,768**	**544,596,649**	**544,662,788**

Whitsunday Regional Council

Notes to the Financial Statements
For the period ending 30 September 2026

Property, plant and equipment

	Land and Improvements	Building and Other Structures	Plant and Equipment	Transport Infrastructure	Marine Infrastructure	Water Infrastructure	Sewerage Infrastructure	Work in progress	Total
Basis of measurement	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27	Fair Value 2026/27
Asset Value									
Opening gross value as at 1 July 2026	56,878,890	195,410,739	84,734,202	975,516,458	46,012,696	354,779,189	245,842,677	92,617,740	2,051,792,592
Minor correction to opening balance	-	-	-	-	-	-	-	-	-
Additions at cost	-	557,676	15,344	958,823	-	-	-	28,947,932	30,479,775
Contributed assets at valuation	-	-	-	680,670	-	-	-	-	680,670
Internal transfers from work in progress	-	12,000	(12,000)	-	-	-	-	(1,531,843)	(1,531,843)
Transfer to Non-Current assets held for sale	-	-	-	-	-	-	-	-	-
Revaluation adjustment to other comprehensive income	-	-	-	-	-	-	-	-	-
Disposals	-	-	(12,101)	-	-	-	-	-	(12,101)
Write-offs	-	(99,323)	-	(2,678,156)	-	(768,811)	-	-	(3,546,290)
Internal transfers between asset classes	-	-	-	-	-	-	-	-	-
Closing gross value as at 30 June 2027	**56,878,890**	**195,881,092**	**84,725,445**	**974,477,795**	**46,012,696**	**354,010,378**	**245,842,677**	**120,033,828**	**2,077,862,802**
Accumulated depreciation and impairment									
Opening gross value as at 1 July 2026	31,139	65,248,598	45,748,130	280,483,749	12,411,038	147,005,978	100,625,676	-	651,554,308
Minor correction to opening balance	-	-	-	-	-	-	-	-	-
Depreciation provided in year	-	1,597,851	1,366,649	3,840,320	161,278	1,438,969	1,150,233	-	9,555,299
Depreciation on disposals	-	-	(859)	-	-	-	-	-	(859)
Depreciation on write-offs	-	(37,923)	-	(692,741)	-	(411,466)	-	-	(1,142,129)
Revaluation adjustment to other comprehensive income	-	-	-	-	-	-	-	-	-
Internal transfers between asset classes	-	11,754	(11,754)	-	-	-	-	-	-
Closing gross value as at 30 June 2027	**31,139**	**66,820,280**	**47,102,167**	**283,631,328**	**12,572,316**	**148,033,481**	**101,775,909**	**-**	**659,966,620**
Written down value as at 30 June 2027	**56,847,751**	**129,060,811**	**37,623,278**	**690,846,467**	**33,440,380**	**205,976,897**	**144,066,769**	**120,033,828**	**1,417,896,182**

12 CONFIDENTIAL MATTERS

12.1 - Strategic Acquisition of USL, Dingo Beach

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

*– **(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.***

12.2 - Capital Budget Related Easements

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

*– **(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.***

12.3 - Lease to The State of Queensland (represented by Queensland Fire Department)

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

*– **(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.***

12.4 - Major Events Sponsorship Round 1 - 2026/27

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

– i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.

12.5 - Evaluation and Recommendation VP516756 Shute Harbour Marine Facility Commercial Occupancy Opportunities Pontoon 1 and 2

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

*– **(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.***

12.6 - 2026-27 Identified Budget Savings

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

*– **(c) the local Government's budget.***

12.7 - Budget Review 1 - 2026

CONFIDENTIAL

S254J Local Government Regulation 2012 - Closed Meetings

(1) A local government may resolve that all or part of a meeting of the local government be closed to the public.

(3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its councillors or members consider it necessary to close the meeting to discuss one or more of the following matters—

*– **(c) the local Government's budget.***

13 MATTERS OF IMPORTANCE

This item on the agenda allows Councillors the opportunity to raise an item not included on the agenda for discussion as a matter of importance.