



### 2024-2025 Annual Report

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#### MESSAGE FROM THE MAYOR

On behalf of the Blackall-Tambo Regional Council, I am pleased to present the 2024/2025 Annual Report. The Annual Report highlights Council's progress towards growing and developing our region in alignment with the Corporate Plan.

I would like to begin by sincerely thanking my fellow Councillors, our Chief Executive Officer Mike Lollback, the Executive Leadership Team and all Council staff. The dedication and hard work of this team are instrumental in delivering the services and initiatives that support and enrich the lives of our residents.

This financial year has been particularly momentous. Council was awarded \$14,962,719 through the Australian Government's Growing Regions Program, to be received in stages from August 2025, this will enable Council to deliver Stage 2 of the Blackall Cultural Precinct. I extend my gratitude to CEO Mike Lollback and Sidney Russell, Assets and Major Projects Manager for their leadership in bringing this transformative project closer to reality, with Stage 1 already underway. The Peak Services grant writing team have opened some new windows for Blackall-Tambo Regional Council when applying for grant funding.

The Blackall Cultural Precinct will be a world-class attraction, showcasing our region's rich and diverse history and offering an authentic Outback experience. This landmark development will enhance tourism infrastructure, encouraging visitors to stay longer and positioning Blackall-Tambo as the gateway to the Outback.

Another significant milestone was the opening of the CUC RAPAD Hub in Blackall. While Council did not contribute financially, our unwavering support for the project reflects our commitment to the Corporate Plan goal of engaging and retaining youth in our community. The Hub provides a safe, local and supportive environment for tertiary study, helping young people pursue education without leaving the region.

Council also invested in upgrades to key community facilities. The Blackall Cultural Centre received extensive acoustic enhancements and sound system improvements, while the Blackall Showgrounds saw an upgrade and extension of its sound system, ensuring these venues continue to serve as vibrant community hubs.

Through the Regional Arts Development Fund (RADF), Council continued to champion arts and culture. RADF grants supported a range of workshops and programs, helping residents develop new skills and reinforcing our status as the premier arts and cultural hub of Western Queensland.

Looking ahead, we are proud to launch the Community Grants Program, with the first round of applications opening in the 2025/2026 financial year. This initiative recognises the vital role of community organisations in enhancing the economic, social and cultural wellbeing of our region. Council remains committed to supporting partnerships and projects that benefit the Blackall-Tambo community.

Throughout the year, I have continued to advocate for our region at all levels of government. I represented the Blackall-Tambo Regional Council at the Local Government Association of Queensland's Annual Conference and Civic Leaders Summit, the National General Assembly of the Australian Local Government Association and participated in key committees including the Local Government Association of Queensland Policy Executive, Audit and Compliance Committee, Australian Local Government Association Board, Regional Transport Advisory Group and the Remote Area Planning and Development Board.

Together with my fellow Councillors and the CEO, I remain committed to ensuring our region's voice is heard and our interests are represented locally, statewide and nationally.

As we reflect on the achievements of the past year, I am proud of the resilience, innovation and community spirit that define the Blackall-Tambo region. Our Council remains committed to delivering meaningful outcomes, fostering growth and ensuring our communities continue to thrive. Together, with the support of our residents, stakeholders and partners, we look forward to building on this momentum and shaping a vibrant future for generations to come.

Cr. Andrew Martin

Mayor



#### **COUNCILLORS**

The current Council is comprised of six Councillors and a Mayor, who were elected by eligible voters in the Blackall-Tambo Region.



Cr David Hardie - Deputy Mayor



Cr Jane Scobie



**Cr Alina Hart** 



C<u>r Boyd Johnston</u>e



**Cr Grahame Schluter** 



**Cr Peter Skewes OAM** 



#### CHIEF EXECUTIVE OFFICER'S REPORT

I present you the Blackall-Tambo Regional Council 2024-25 Annual Report.

I acknowledge the Traditional Owners of the Blackall-Tambo lands, the Bidjara People. I acknowledge also the varied traditional language groups of the region, including the Iningai people and any aboriginal people who may read this report. I pay my respects to Elders past and present and recognise their connection to Country and their role in caring for and maintaining these lands over thousands of years.

This represents my first full year as councils CEO, and it has been a year of challenges and successes. Throughout the last financial year Council undertook a necessary corporate restructure with key executive staff moving on from the organisation. Of the three directorship positions two long term employees and locals, Shalveen Dayal and Jaimee-Lee Prow were promoted to become part of the Executive Leadership Team. Alison Lamb, a specialist senior leader with extensive workplace health and safety experience joined the team as the Director of Organisational Performance, directly from her position as the Manager of People Culture and Safety at Barcoo Shire Council. A major focus throughout the year has been in the WHS space, ensuring that our staff are kept safe and that we work in accordance with the requirements of legislation and best practice models. During the year, 38 new employees joined Council, and we warmly welcome each to Team Blackall-Tambo.

As Mayor Martin has already mentioned, early in 2025 we were advised that we had been successful in our grant application for the building of Blackall's new Cultural Precinct. We are now on schedule to have stage 1 of the precinct completed and opened by March 2026, and stage 2 to commence shortly afterwards. What many don't know is that the entire concept was born over breakfast, with Owen Stockwell, Louise Campbell and Boyd Johnstone discussing how the vibrant history to the region could be preserved. That dream has become a reality, and we thank those three for their courage and pioneering spirit. We thank also the Stockwell-Webber Foundation for their generous donation of funds to Red Ridge Interior Queensland towards the project. Council entered into a "beneficial enterprise" with Red Ridge to directly partner in the delivery of the new precinct. Owen, Louise and Boyd all remain important partners in the delivery of the centre.

This year also heralded the creation of the Community Hubs at both Blackall and Tambo. The community Hubs are not just buildings. They represent the councillor's commitment to this community in providing services to assist those in need, provide a place for families to gather, manage our vibrant libraries and deliver ongoing events and programs to the community. Our Director of Lifestyle and Community Services, Jaimee-Lee Prow entered into a social prescribing program with the state government to maximise benefits to the community. I'm sure all have noticed the vibrant and positive programs that are operating throughout the district for our young people and all other members of the communities of Blackall-Tambo. We also became members of the Queensland Small Business Council and welcomed Commissioner Dominique Lamb to both Blackall and Tambo to launch this important initiative.

Major renovations also occurred at the Tambo Library. That building is heritage listed and a long and arduous process was undertaken to provide designs, obtain heritage approval and undertake sensitive works that preserved the historical integrity of that wonderful old building. The result has been outstanding with new decks and improved disability access from the street. At the same time, lighting improvements were undertaken at E.E. Parr Park. I also congratulate the wonderful members of the Tambo Netball Association in their successful grant to build a new undercover multi-purpose Netball Court. People will have seen that council has undertaken the civil works in establishing the retaining walls and leveling the site. Work on the court is due to commence within the coming weeks.

Whilst it might appear mundane, one of the core roles of council is to ensure it meets its legislative responsibilities. There are so many people to thank but I want to particularly thank Maree Prow in our Planning Division and Andrea Saunders who leads our Council and Customer Teams in their review of policies, process and procedures. Over 20 Council polices were reviewed and renewed during the year. In September 2024 we commenced a review of our Local Laws. This lengthy and cumbersome process has been skilfully undertaken by our Manager of Environment, Health and Compliance, Peter Mann, together with our lawyers. This review will ensure our laws better reflect the reality of our community. I thank those members of the community who participated in our consultation process.

One of the more exciting happenings during the year was the establishment of the Blackall Tambo Youth Council. I congratulate:

- Amelia Back
- Holly Russell
- Tate O'Brien
- Mikayla Clark
- Wyatt Kadel
- Abigail Allen
- Imogen Parry
- Georgia Duncan
- Hayley Batts
- Phoebe Shrimp

You will have seen the new water coolers outside the Community Hub in Blackall and at the Skate Park. We will soon have one in Tambo. This was an initiative of the Youth Council. And watch this space! Work is due to commence on Blackall's new off leash Dog Park, again the brainchild of our Youth Council. Thank you to all the parents and teachers who are supporting these wonderful young people. Particular thanks to Councillor Johnstone and to Jaimee-Lee Prow for their continued mentorship and leadership they bring to our Youth Council.

Every year brings triumphs and disappointments. We offer our sincerest condolences to those members of our community who have lost loved ones throughout the year. I would particularly like to make mention of former Blackall-Tambo Councillor and Mayor Jan Ross (Councillor 2004-2008 of Tambo Shire) (Mayor 2008-2012 Blackall-Tambo Regional Council) who sadly passed away in December 2021. Jan was the foundation Mayor of the Blackall-Tambo Regional Council, and we recognise her efforts in providing the leadership and vision to put this Council on the right track towards success.

I thank our elected Councillors, Mayor Andrew Martin, Deputy Mayor David Hardie, Cr. Peter Skewes OAM, Cr. Alina Hart, Cr. Grahame (Foot) Schulter, Cr. Jane Scobie and Cr. Boyd Johnstone for their continued passion, caution and courage in providing leadership across the region. I thank also our executive leadership team, our operational leadership team (made up of council managers and supervisors) and all members of our staff in their continued outstanding efforts to keep the Blackall-Tambo Region one of the most liveable places on the planet.

MJ Lollback

Chief Executive Officer

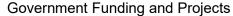


#### **COMMUNITY FINANCIAL REPORT**

The Community Financial Report is designed to provide residents and stakeholders with a simplified overview of Council's financial performance and position for the year ended 30 June 2025. While the full financial statements contain detailed and technical information, this report aims to present key financial outcomes in a clear and accessible format.

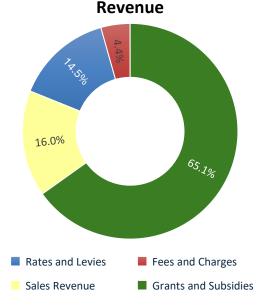
#### Revenue

- Rates, levies, and charges totalled \$5.7 million, up from \$5.5 million in 2024, consistent with budgeted expectations.
- Recurrent grants, subsidies, contributions, and donations increased significantly to \$25.8 million, compared to \$7.8 million in the prior year. This was due to the receipt of both prior and current year financial assistance grants during the 2025 reporting period.
- Flood restoration funding rose from \$6.8 million (2024) to \$10.5 million (2025).
- Fees and charges remained steady at \$1.7 million, with saleyard fees contributing \$1.2 million.
- Sales revenue, including recoverable road work contracts with the Department of Transport and Main Roads, totalled \$6.2 million, consistent with the previous year.



- Federal Government funding included:
  - \$1.1 million from the Roads to Recovery Program
  - \$300,000 from the Local Roads & Community Infrastructure Program Phase 4 (These funds supported projects such as town street widening, rural road renewals, infrastructure upgrades, and disaster preparedness.)
- State Government funding through the Works for Queensland Program contributed \$260,000 towards sewer and road infrastructure improvements, as well as parkland upgrades.
- The Queensland Reconstruction Authority (QRA) provided funding for flood damage and road betterment projects, which were ongoing at year-end.

Council continues to actively seek external funding and tender for roadwork contracts to supplement local resources.



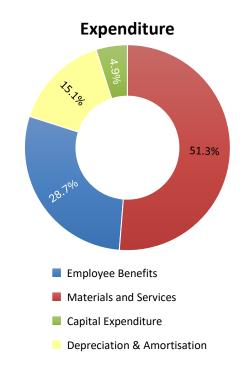
#### **Expenditure**

Recurrent expenses totalled \$37.6 million, comprising:

- Employee benefits: \$11.3 million (up from \$9.8 million in 2024), reflecting increased staffing levels.
- Materials and services: \$20.2 million (up from \$17.3 million), covering general operating costs.
- Depreciation and amortisation: \$6 million (up from \$5.7 million), a non-cash expense used to guide asset renewal planning.

Infrastructure Maintenance Council's road network is maintained through funding from:

- Financial Assistance Grant
- Transport Infrastructure Development Scheme
- Department of Transport and Main Roads
- Local Roads and Community Infrastructure Program
- Remote Roads Upgrade Program
- Roads to Recovery Program



Water and sewerage infrastructure assets are also maintained and renewed to meet service delivery demands.

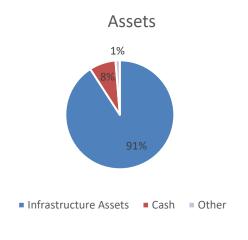
#### **Assets**

As at 30 June 2025, cash and cash equivalents stood at \$34 million, up from \$26 million in the previous year. This increase reflects the timing of the Financial Assistance Grant for the 2025/26 financial year.

In line with Council's asset valuation policy, a comprehensive revaluation of all asset categories was undertaken for the year ended 30 June 2025. Management reviewed and adopted updated valuations across all assets, regardless of percentage change.

More than 50% of Council's asset base is represented by the road, drainage and bridge network in the region. Other significant asset categories include buildings, water and sewer.

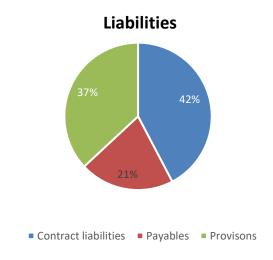
Asset	\$'000
Land and Improvements	4,104
Buildings	90,496
Plant and Equipment	17,682
Road, drainage and bridge	348,142
network	
Water	17,821
Sewerage	25,417
WIP	3,810
Cash	34,275
Receivables & Other Assets	1,043
Contract Assets	4,500



#### Liabilities

Payables include all amounts owed or committed to be paid at the end of the financial year. Contract liabilities reflect the grant funds received in advance for work not yet completed. Council had no borrowings as at 30 June 2025, borrowing of funds is used for long term assets to reduce inter-generational inequity and is applicable for new assets and the major upgrade of existing assets.

Liability	\$'000
Contract liabilities	3,349
Payables	1,643
Provisions	2,749



#### **Community Equity**

Council's community equity, defined as its net worth, is what Council owns less what it owes. Council's community equity as at 30 June 2025 is \$428,780,879.

#### **Measures of Financial Sustainability**

To assess Council's long-term financial health and ability to maintain services and infrastructure, the following key financial sustainability ratios are reported:

Metric (ratio)	Description	Target	2025	5-year average
Operating cash	Council's ability to generate sufficient cash to cover core operational expenses.	>0%	24%	15%
Unrestricted cash expense cover	The amount of cash Council holds to meet financial demands.	> 4 months	12	12
Asset sustainability	The extent to which infrastructure is being replaces as it reaches the end of its life.	>90%	87.1	90.0
Asset consumption	The estimated life remaining in Council's infrastructure.	>60%	78.8	72.4
Leverage	Council's ability to repay existing debt.	0-3 times	N/A	N/A
Council- controlled revenue	The proportion of Council's revenue comprising rates, charges & other fees	N/A	18%	21.8%
Population growth	An estimate of growth in the local population.	N/A	0.8%	0.5%
Operating surplus	Council's ability to generate sufficient rates and charges to sustain its operations	N/A	9.5%	-1.4%

#### STATUTORY INFORMATION

#### Resolutions

Pursuant to section 250(1) of the *Local Government Regulation 2012*, Council holds a Councillors' Expenses Reimbursement Policy, Statutory Policy 2. The policy, available to view on the Council website, provides guidelines and procedures for the reimbursement of Councillors for expenses incurred in attending to and discharging their official duties as representatives of Blackall-Tambo Regional Council and the revised policy was adopted by Council on 20 November 2024, resolution number GM 2024/11/245.

No resolutions were passed under section 206(2) of the Regulation during 2024-2025. This provision deals with any resolutions passed that sets an amount for each different type of non-current asset.

#### Remuneration and Expenses

Councillors receive a remuneration package determined by the Local Government Remuneration Commission, which is reviewed on an annual basis.

The Commission decided to increase the maximum remuneration levels for mayors, deputy mayors and councillors by 3.8% from 1 July 2024.

	Annual	Expenses	Total
Position	Remuneration*	Incurred**	
Mayor Cr Andrew Martin	\$119,393.00	\$16,249.00	\$135,642.00
Cr David Hardie	\$68,880.00	\$4,669.00	\$73,549.00
Cr Grahame Schluter	\$58,037.00	-	\$58,037.00
Cr Boyd Johnstone	\$58,037.00	\$4,921.00	\$62,958.00
Cr Jane Scobie	\$58,037.00	\$6,733.00	\$64,770.00
Cr Alina Hart	\$59,694.00	\$9,798.00	\$69,492.00
Cr Peter Skewes OAM	\$58,037.00	\$2,828.00	\$60,865.00

<sup>\*</sup> The allowance is paid in twelve equal instalments at the end of each calendar month with Councillors receiving a meeting attendance allowance.

No superannuation payments were made to Councillors in the 2024-2025 financial year.

#### **Councillor Meeting Attendance**

The table below is reflective of the number of Ordinary and Special Meetings attended by Councillors. It does not include Councillor attendance at other meetings.

Councillor	General Meeting Attendance	Special Meeting Attendance
Cr A Martin	12	1
Cr David Hardie	10	1
Cr G Schluter	11	1
Cr B Johnstone	11	1
Cr J Scobie	11	1
Cr A Hart	12	1
Cr P Skewes OAM	11	1

<sup>\*\*</sup> This figure is reflective of the cost of expenses incurred by and facilities provided to Councillors. Expenses include such items as travel, accommodation and meals encountered whilst attending to and discharging official duties. All councillors are provided with a corporate uniform and IT equipment. In addition, the Mayor is also provided with a mobile phone and vehicle. A total of \$45,198.00 was incurred in Councillor Expenses for the 2024-2025 financial year.

#### **Conduct and Performance of Councillors**

Section of LGA	Details	Number
150I(2)	Orders made about unsuitable meeting conduct	Nil
150IA(2)(b)	Orders made about unsuitable meeting conduct of chairperson	Nil
150AH(1)	Orders made about conduct breaches	Nil
150AR(1)	Decisions, orders and recommendations made by the Conduct Tribunal	Nil
150P(2)(a)	Complaints referred to the assessor	Nil
150P(3)	Complaints referred to the Crime and Corruption Commission	Nil
150R(2)	Conduct notifications to the assessor	Nil
150AF(3)(a)	Occasions information was given to the assessor	Nil
150S(2)(a)	Misconduct notifications to the assessor	Nil
150AC(1)	Suspected conduct breaches referred from the assessor	Nil
150AEA	Suspected conduct breached for which an investigation was not started or was discontinued by Council	Nil
150AF(3)(a)	Misconduct notifications to the assessor during an investigation	Nil
150AG(1)	Decisions made about a conduct breach	Nil
150AG(1)	Conduct breach matters not decided by the end of financial year	Nil
150AG(1)	Average time taken to make a decision about a conduct breach	Nil
Chapter 5A, part 3, division 5	Occasions another entity was asked to investigate a suspected conduct breach	Nil
Chapter 5A, part 3, division 6	Applications heard by the conduct tribunal about an alleged misconduct or conduct breach.	Nil

#### Administrative complaints

Pursuant to section 187 of the *Local Government Regulation 2012*, Council has adopted a policy "General Complaints (Administrative Actions) Policy" and a "General Complaints (Administrative Actions) Procedure".

The procedure is broken down into three stages:

- (i) Complaints are initially managed and resolved by the CEO. The CEO can refer a complaint to a head of department (HOD).
- (ii) Unresolved complaints are referred to council for review and response.
- (iii) People who are not happy with the way council has managed their complaint can contact the Queensland Ombudsman for help.

It is the Council's intent to provide a level of customer service that does not attract complaints, but acknowledges the rights of persons to provide feedback, both positive and negative, on its services and / or to lodge a complaint about a decision or other action Council takes.

The complaints process has been instituted to ensure that, to the greatest practical extent, any complaint is dealt with fairly, promptly, professionally, in confidence subject to any legal requirement, and in a manner respectful to both parties.

Administrative complaints made during the 2024/2025 financial year.	3
Number of complaints resolved under the complaint's management process.	Nil
Number of complaints not resolved under the complaint's management process.	Nil
Number of administrative complaints not resolved by Council under the complaints management process that were made in a previous financial year.	Nil

#### Overseas Travel

Pursuant to section 188 of the *Local Government Regulation 2012*, Council's Annual Report must contain information about any overseas travel made by a Councillor or local government employee. No Councillors or local government employees undertook any overseas travel during the year in which they were acting in their official capacity.

#### **Grant Expenditure to Community Groups**

In accordance with section 189 of the *Local Government Regulation 2012*, the following information is provided concerning expenditure on grants to community organisations. The Council does not operate a discretionary fund.

Description	Amount
Expenditure on grants and sponsorships to community organisations	\$83,770
In-kind support to community organisations	\$58,285
Total	\$142,055

#### **Grants to Community Organisations**

During the 2024-2025 financial year Council provided the following grants and/or assistance under its Request for Council Assistance Policies:

Community Group	Assistance (In-Kind)
Blackall Amateur Race Club	\$150.00
Blackall Bowls Club	\$1,784.00
Blackall Campdraft	\$2,009.00
Blackall Clay Target Club	\$1,730.00
Blackall Golf Club	\$1,428.00
Barcoo Pastoral Society	\$23,590.00
Barcoo Fishing Club	\$68.00
St Joseph's School	\$87.00
Blackall Newspaper Group	\$3,641.00
Blackall State School	\$930.00
Blackall Pony Club	\$1,253.00
Blackall QCWA	\$20,964.00
Blackall RSL	\$3,145.00
Blackall Historical Woolscour	\$3,541.00
Tambo Campdraft	\$3,624.00
Tambo Catholic Church	\$97.00
Tambo Clay Target Club	\$608.00
Tambo Race Club	\$420.00
Tambo Golf Club	\$714.00
Tambo Pony Club	\$714.00
Scrubby Creek Sports Club	\$20,714.00
Tambo Polocrosse	\$962.00
Tambo Stock Show	\$15,994.00
Tambo Tourism and Business Assn	\$615.00
Tambo Outback Rodeo	\$828.00
Tambo Team Penning	\$820.00
Red Ridge Interior Queensland	\$16,551.00
Caldervale Campdraft Association	\$1,400.00

#### Discretionary Funds

Pursuant to section 189(2) of the *Local Government Regulation 2012* there were no discretionary fund expenditure by Councillors.

#### Joint Local Government

Pursuant to section 190(1)(d)(i) Council does not operate a joint local government activity.

#### Special Rates or Charges

Council does not levy any special rates or charges pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*.

#### **Change of Tenders**

Pursuant to section 190(1)(e) of the *Local Government Regulation 2012* Council advises that there was no change to a tender made as per section 228(8) of the *Local Government Regulation 2012* during the 2024-2025 financial year.

#### Competitive Neutrality

Pursuant to section 190(1)(i) and (j) of the *Local Government Regulation 2012* Council has not received any competitive neutrality complaints or an investigation notice under section 49 of the *Local Government Act 2009* during the 2024-2025 financial year.

#### Beneficial Enterprise

Section 39(3) of the *Local Government Act 2009* defines a beneficial enterprise as 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.

Section 39(4) of the *Local Government Act 2009* provides that a local government is conducting a beneficial enterprise if the local government is engaging in, or helping, the beneficial enterprise.

Council participated in a beneficial enterprise with Red Ridge (Interior Queensland) Limited during the 2024-2025 financial year.

The beneficial enterprise has been established to deliver Stage 1 of the Blackall Cultural Precinct.

#### **Business Activities**

During the 2024-2025 financial year Council was involved in a wide range of business activities that involve "trading goods and services" as defined by the *Local Government Act 2009* which include:

- Water Services
- Waste Management
- Aerodromes
- Libraries and Visitor Information Centres
- Accommodation Services
- Road Contracting Services
- Building certification and land use planning activities
- Blackall Saleyards

In accordance with the threshold of expenditure and the methodology prescribed by section 19 and 20 of the *Local Government Regulation 2012* Council does not have any significant business activities.

#### Commercial Business Unit

Pursuant to section 190(1)(c) of the *Local Government Regulation 2012* Council does not operate a commercial business unit.

#### Senior Staff Remuneration

Total of all remuneration packages payable to senior management.

One (1) senior contract employee with a total remuneration package in the range of \$300,000 - \$400,000. Two (2) senior contract employees with a total remuneration package in the range of \$200,000 - \$300,000. Three (3) senior contract employees with a total remuneration package in the range of \$100,000 - \$200,000.

#### **Human Rights**

In accordance with section 97 of the *Human Rights Act 2019*, Council did not receive any complaints from the Queensland Human Rights Commission during 2024-2025 where a response was required.

#### **Corporate and Operational Plans**

Council adopted its Corporate Plan for 2020 to 2025 on 16 December 2020 to guide Council's decision making. This document establishes the framework and identifies goals, objectives, and strategies to be pursued by Council to meet the aspirations and needs of the community. The plan is developed in consultation with the community and can be revised at any time during the life of the plan to ensure council is following its strategic direction.

The Operational Plan is prepared annually and outlines Council's work program for the next financial year including costs and completion timelines. This document is subject to quarterly reviews and must be consistent with the Council's Corporate Plan.

In accordance with legislative requirements, Council reviewed the operational plan each quarter and considered the assessment of its progress in the implementation of the operational plan as being on target. Council receives a written assessment of the implementation of the operational plan at the end of each quarter.

#### Registers Held by Blackall-Tambo Regional Council

In accordance with section 190(1)(f) of the *Local Government Regulation 2012* the following registers are kept by Council:

- Register of interests of a Councillor and their Related Persons
- Register of interests for the Chief Executive Officer and Senior Executive Employees and their Related Persons
- Register of Delegations from Council to CEO
- Register of Delegation by CEO to officers
- Register of Local Laws and Subordinate Local Laws
- Register of Roads
- Register of Land Records
- Register of Policies
- Register of Fees and Charges
- Cemetery Register
- Register of Assets
- Register of Contact with Lobbyists
- Register of Councillor Conduct
- Register of Development Applications
- Register of Gifts and Benefits
- Major Contracts Register
- Animal Register



#### Summary of Rebates and Concessions

Section 73 of the *Local Government Regulation 2012* provides for further exemption for land held for religious, recreation, sporting, hospital, educational and other charitable purposes.

Assessment	Owner
20328-00000-000	Tambo Golf Club
10385-00000-000	Blackall Golf Club (Lot 121 TB113, Lot 102 TB65)
10386-00000-000	Blackall Golf Club (Lot 1-9 B1383)
10270-00000-000	Blackall Bowls Club
10893-00000-000	Blackall Clay Target Club
10839-50000-000	Blackall Woolscour Association Inc (Lot 44 & 82 TB18,
	Lot 25 & 77 TB222, Lot 3 TB248, Lot 1 & 3 RP837224,
	Lot 2 on RP620763)
10860-10000-000	Blackall Woolscour Association Inc (Lot 2 on
	SP142636)
10900-00000-000	Blackall Pony Club
10583-00000-000	The Queensland Country Women's Association
20215-00000-000	Scrubby Creek Sports Club
20342-80000-000	Tambo Pony Club
10631-00000-000	Returned & Services League of Australia
10281-00000-000	Red Ridge Interior Qld (Lot 3 on RP607037)
10288-10000-000	Red Ridge Interior Qld (lot 3 on RP601888)

#### Internal Audit

During 2024-2025 the Audit and Risk Management Committee met three times in 12 months to:

- (i) review internal audit report on Recoverable Works and Job Costing.
- (ii) review of internal audit report on Prior Audit Recommendations.
- (iii) review Three-year Internal Audit Plan.
- (iv) review draft annual financial statements for 2024-25.
- (v) review audited annual financial statements for 2024- 25 and the closing auditor's report.
- (vi) review external and internal audit plans for 2024-25.

#### Public Service Ethics 1994

Council has implemented the code of conduct and undertaken regular education, training, and review of procedures.

The Employee Code of Conduct was amended and adopted by Council on the 17 January 2024.

#### Blackall-Tambo Regional Council

FINANCIAL STATEMENTS

for the year ending 30 June 2025

### Blackall-Tambo Regional Council Financial Statements

#### For the year ended 30 June 2025

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#### Management Certificate

Independent Auditor's Report (General Purpose Financial Statements)

Audited Current-Year Financial Sustainability Statement

Certificate of Accuracy - for the Audited Current-Year Financial Sustainability Statement

Independent Auditor's Report (Current-Year Financial Sustainability Statement)

Unaudited Current-Year Financial Sustainability Statement - Contextual Ratios

Certificate of Accuracy - for the Unaudited Current-Year Financial Sustainability Statement - Contextual Ratios

Unaudited Long-Term Financial Sustainability Statement

Certificate of Accuracy - for the Unaudited Long-Term Financial Sustainability Statement

#### Blackall-Tambo Regional Council Statement of Comprehensive Income For the year ended 30 June 2025

		2025	2024
	Note	\$	\$
Income			
Recurrent revenue			
Rates, levies and charges	3(a)	5,756,530	5,545,222
Fees and charges	3(b)	1,738,265	1,746,174
Sales revenue	3(c)	6,320,077	6,385,451
Grants, subsidies, contributions and donations	3(d)	25,806,542	7,793,336
Total recurrent revenue	——————————————————————————————————————	39,621,414	21,470,183
Rental income	14	244,105	216,651
Interest received	4	1,306,600	1,324,744
Other income		432,652	349,396
Total operating revenue		41,604,771	23,360,974
Capital income			
Grants, subsidies, contributions and donations	3(d)	1,871,310	4,789,337
Total capital income		1,871,310	4,789,337
Total income		43,476,081	28,150,311
Expenses			
Recurrent expenses			
Employee benefits	6	(11,348,173)	(9,848,494)
Materials and services	7	(20,274,762)	(17,296,950)
Finance costs	8	(18,684)	(21,920)
Depreciation and amortisation			
Property, plant and equipment	12	(5,992,420)	(5,665,722)
Intangible assets		<del>-</del>	(7,099)
		(37,634,039)	(32,840,185)
Capital expenses	5	(1,959,190)	(2,778,384)
Total expenses		(39,593,229)	(35,618,569)
Net result		3,882,852	(7,468,258)
		· · ·	
Other comprehensive income			
Items that will not be reclassified to net result		<b>-</b>	
Increase in asset revaluation surplus	17	71,176,057	18,796,731
Total other comprehensive income for the year		71,176,057	18,796,731
Total comprehensive income for the year		75,058,909	11,328,473
•			

#### Blackall-Tambo Regional Council Statement of Financial Position As at 30 June 2025

		2025	2024
	Note	\$	\$
Current assets			
Cash and cash equivalents	9	34,274,898	25,519,044
Receivables	10	615,983	381,408
Contract assets	13	4,499,672	6,185,514
Inventories	11	399,964	400,499
Other assets	, ,	26,601	47,123
Total current assets		39,817,118	32,533,588
Non-current assets			
Property, plant and equipment	12	396,878,109	328,096,905
Total non-current assets	_	396,878,109	328,096,905
Total assets		436,695,227	360,630,493
Current liabilities			
Contract liabilities	13	3,348,846	386,466
Payables	15	1,642,726	3,737,356
Provisions	16	2,748,743	2,544,082
Total current liabilities		7,740,315	6,667,904
Non-current liabilities			
Provisions	16	174,033	240,619
Total non-current liabilities	_	174,033	240,619
Total liabilities	<u> </u>	7,914,348	6,908,523
Net community assets	<u> </u>	428,780,879	353,721,970
Community equity			
Asset revaluation surplus	17	302,129,238	230,953,181
Retained surplus		126,651,641	122,768,789
Total community equity		428,780,879	353,721,970

#### Blackall-Tambo Regional Council Statement of Cash Flows For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers		16,740,574	16,138,863
Payments to suppliers and employees		(36,248,604)	(29,468,138)
		(19,508,030)	(13,329,275)
Interest received		1,306,600	1,324,746
Rental income		244,415	216,651
Non capital grants and contributions		27,030,458	5,048,794
Net cash inflow/(outflow) from operating activities	21	9,073,443	(6,739,084)
Cash flows from investing activities			
Payments for property, plant and equipment		(5,565,335)	(7,562,590)
Proceeds from sale of property plant and equipment		130,442	833,923
Capital grants, subsidies, contributions and donations		5,117,304	2,016,670
Net cash outflow from investing activities		(317,589)	(4,711,997)
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash outflow from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents held		8,755,854	(11,451,081)
Cash and cash equivalents at beginning of the financial year		25,519,044	36,970,125
Cash and cash equivalents at end of the financial year	9	34,274,898	25,519,044

#### Blackall-Tambo Regional Council Statement of Changes in Equity For the year ended 30 June 2025

	Note	Asset revaluation surplus 17	Retained surplus	Total
		\$	\$	\$
Balance as at 1 July 2024		230,953,181	122,768,789	353,721,970
Net result		-	3,882,852	3,882,852
Other comprehensive income for the year				
Increase in asset revaluation surplus	-	71,176,057	-	71,176,057
Total comprehensive income for the year	-	71,176,057	3,882,852	75,058,909
Balance as at 30 June 2025	- -	302,129,238	126,651,641	428,780,879
Balance as at 1 July 2023		212,156,450	130,237,047	342,393,497
Net result Other comprehensive income for the year		-	(7,468,258)	(7,468,258)
Increase in asset revaluation surplus		18,796,731	-	18,796,731
Total comprehensive income for the year	-	18,796,731	(7,468,258)	11,328,473
Balance as at 30 June 2024	-	230,953,181	122,768,789	353,721,970

#### 1 Information about these financial statements

#### (a) Basis of preparation

Blackall-Tambo Regional Council (Council) is constituted under the Queensland Local Government Act 2009 and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the requirements of the *Local Government Act 2009* and the Local Government Regulation 2012.

Council is a not-for profit entity for financial reporting purposes and 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.

#### (b) New and revised Accounting Standards adopted during the year

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

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

#### (c) 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 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards are not expected to have a material impact.

#### (d) Estimates and judgements

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

Valuation of property, plant and equipment - Note 12

Provisions - Note 17

Contingent liabilities - Note 20

Financial instruments and financial risk management - Note 24

Revenue recognition - Note 3

#### (e) National competition policy

Council has reviewed its activities to identify its business activities. Council has resolved not to apply the code of competitive conduct to any of its prescribed activities.

#### (f) Rounding and comparatives

The financial statements are in Australian dollars and have been rounded to the nearest \$1, unless otherwise stated. Comparative information is prepared on the same basis as prior year.

#### (g) Volunteer services

Council's dependence on volunteer services is not material and is not recognised in the Statement of Comprehensive Income.

#### (h) Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

#### 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:

#### Corporate services

The corporate services function includes corporate governance and financial administration of Council.

The objective of corporate governance is for Council to be accountable and transparent in delivering value for money community outcomes. This function includes strategic and operational planning, risk management, legal and administrative support. This comprises the support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements.

Finance and information provides professional finance and information services across Council. This function includes internal audit, budget support, financial accounting and information technology services. The objective of this function is to provide reliable information in a timely manner to support decision making and meet statutory obligations.

#### **Community services**

The goal of the community services function is to provide effective social, recreational and health services. The function includes libraries, community buildings, recreation venues, social support, care and disability services.

#### Planning and development

This function manages building and development approvals in the Council. The goal of this function is to ensure compliance with building standards and sustainable development practices. Council's planning scheme aims to service development through trunk infrastructure planning.

#### Transport infrastructure

This function includes construction and maintenance of Council and State government controlled roads, town streets, stormwater drainage, footpaths and aerodromes. The goal of the transport function is to provide a transport network that is accessible and safe for public use.

#### Waste management

The waste management function provides refuse collection and disposal services. The goal of the waste management program is to manage waste in a way that protects the community and the environment.

#### Water infrastructure

The water services function attends to the maintenance of water supply infrastructure with the goal of delivering sustainable water services that meet health standards and minimise waste.

#### Sewerage infrastructure

The sewerage services function attends to the maintenance of sewerage infrastructure with the goal of delivering a reliable sewerage network that is environmentally friendly.

Blackall-Tambo Regional Council Notes to the financial statements For the year ended 30 June 2025

# 2 Analysis of results by function (continued)

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

Year Ended 30 June 2025

		Gross program incor	am income		Total	Gross program expenses	n expenses	Total	Net result	Net	Assets
	Recurring	rring	Capital	tal	income	Recurring	Capital	expenses	from recurring	Result	
Functions	Grants	Other	Grants	Other					operations		
	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
	↔	ь	s	ઝ	↔	↔	s	↔	φ	↔	ь
Corporate services	10,980,812	6,811,702	24,423	ı	17,816,937	(9,021,916)	(73,165)	(9,095,081)	8,770,598	8,721,856	69,431,632
Community services	718,752	450,909	94,953	ı	1,264,614	(6,362,877)		(6,362,877)	(5,193,216)	(5,098,263)	46,751,193
Planning & development		52,147		ı	52,147	(94,220)		(94,220)	(42,073)	(42,073)	
Transport infrastructure	14,106,978	6,279,107	1,595,596	1	21,981,681	(20,802,278)	(1,886,025)	(22,688,303)	(416,193)	(706,622)	288,600,994
Waste management		378,766		1	378,766	(352,759)		(352,759)	26,007	26,007	
Water infrastructure		980,335		1	980,335	(518,437)		(518,437)	461,898	461,898	12,344,483
Sewerage infrastructure		845,263	156,338	ı	1,001,601	(481,552)		(481,552)	363,711	520,049	19,566,925
Total Council	25,806,542	15,798,229	1,871,310	Ī	43,476,081	(37,634,039)	(1,959,190)	(39,593,229)	3,970,732	3,882,852	436,695,227

ar Ended 30 June 2024

I cal Filaca so salle 2024											
		Gross program incor	m income		Total	Gross program expenses	u expenses	Total	Net result	Net	Assets
	Recurring	rring	Capital	tal	income	Recurring	Capital	expenses	from recurring	Result	
Functions	Grants	Other	Grants	Other					operations		
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	↔	s	€	↔	↔	↔	8	↔	€	ь	ь
Corporate services	352,497	6,702,458	70,102	1	7,125,057	(8,110,726)	(1,324,720)	(9,435,446)	(1,055,771)	(2,310,389)	58,976,362
Community services	557,129	435,053	163,172	1	1,155,354	(5,232,878)	1	(5,232,878)	(4,240,696)	(4,077,524)	39,939,552
Planning & development	ı	77,556	1	1	77,556	(124,244)	1	(124,244)	(46,688)	(46,688)	ı
Transport infrastructure	6,883,710	6,220,102	4,183,877	ı	17,287,689	(18,022,560)	(1,328,884)	(19,351,444)	(4,918,748)	(2,063,755)	229,736,882
Waste management	ı	360,845		ı	360,845	(406,444)	,	(406,444)	(45,599)	(45,599)	491,221
Water infrastructure	1	951,136	1	1	951,136	(547,514)	1	(547,514)	403,622	403,622	12,864,921
Sewerage infrastructure	1	820,488	372,186	1	1,192,674	(395,819)	(124,780)	(520,599)	424,669	672,075	18,621,555
Total Council	7,793,336	15,567,638	4,789,337	•	28,150,311	(32,840,185)	(2,778,384)	(35,618,569)	(9,479,211)	(7,468,258)	360,630,493

3 Revenue	2025	2024
	\$	\$
(a) Rates, levies and charges		
General rates	4,202,304	4,073,545
Water	974,344	936,422
Sewerage	839,872	807,746
Garbage charges	377,455	357,709
Total rates and utility charge revenue	6,393,975	6,175,422
Less: Discounts	(588,168)	(579,844)
Less: Pensioner remissions	(49,277)	(50,356)
	5,756,530	5,545,222

Rates, levies and charges are recognised as revenue at 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.

#### (b) Fees and charges

Saleyard fees	1,206,962	1,103,372
Building and development fees	52,147	77,557
Agistment/Town common fees	102,162	154,252
Cemetery/Funeral fees	21,323	29,046
Licences and registrations	7,967	8,844
Commissions	116,494	109,042
Hire of community facilities	14,089	17,091
Airport landing fees	156,526	160,274
Other fees and charges	60,595	86,696
	1,738,265	1,746,174

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

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

Saleyard fees include livestock yard and sales fees invoiced to livestock agents based on livestock numbers and gross sale value on a 30 day account. Revenue is recognised at a point in time when the customer has used the facility.

#### (c) Sales revenue

#### Rendering of services

Contract and recoverable works Private works	6,243,925 35,415	6,173,125 169,392
Till tale worke	6,279,340	6,342,517
Sale of goods		
Visitor Information Centre	40,737	42,934
	40,737_	42,934
Total sales revenue	6,320,077	6,385,451

Council generates revenue from a number of services including contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. 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. Where consideration is received for the service in advance it is included as a contract liability and is recognised as revenue in the period when the service is performed.

Sale of goods revenue is recognised at a point in time when the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

#### 3 Revenue (continued)

2025	2024
\$	\$
14,329,163	270,516
638,821	417,059
10,541,179	6,805,969
297,379	299,792
25,806,542	7,793,336
423,206	2,549,191
1,448,104_	2,240,146
1,871,310	4,789,337
	\$ 14,329,163 638,821 10,541,179 297,379 25,806,542  423,206 1,448,104

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.

#### (iii) Timing of revenue recognition for grants and subsidies

#### Revenue recognised at a point in time

Grants and subsidies	15,266,667	987,367
	15,266,667	987,367
Revenue recognised over time		
Grants and subsidies	12,411,185	11,595,306
	12,411,185	11,595,306

#### Grant income under AASB 15

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

Performance obligations vary in each agreement, examples include provision of allied health services and targeted children's learning programs. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Grant income under AASB 1058

Where Council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time the asset is received.

#### Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised 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.

#### 4 Interest received

Interest received from term deposits	157,831	261,287
Interest received from financial institutions*	1,135,511	1,052,538
Interest from overdue rates and utility charges	13,258	10,919
	1,306,600	1,324,744

<sup>\* -</sup> Interest received from financial institutions includes interest from Queensland Treasury Corporation Cash Fund account.

5	Capital	expenses
---	---------	----------

5 Capital expenses		
	2025	2024
Loss on disposal of non-current assets	\$	<u> </u>
Proceeds from the sale of property, plant and equipment	74,07	· ·
Less: Book value of property, plant and equipment disposed	(67,77	
	6,29	99 (1,313,720)
Proceeds from sale of land and improvements	56,36	S3 -
Less: Book value of disposed land and improvements	(15,00	
	41,36	(11,000)
Impairment of infrastructure and building assets	(2,006,85	52) (1,453,664)
,	(2,006,8	<del></del>
Total capital expenses	(1,959,19	
6 Employee benefits		
Total staff wages and salaries	8,005,87	75 6,951,025
Councillors' remuneration	480,12	
Annual, sick and long service leave entitlements	1.683.85	
Superannuation	21 1,051,69	' '
	11,221,54	
Other employee related expenses	439,74	· · ·
	11,661,28	
Less: Capitalised employee expenses	(313,10	, ,
	11,348,17	
Councillor remuneration represents salary, and other allowance  Total Council employees at the reporting date:	20 Numb	25 2024
Elected members		7 7
Administration staff	:	35 28
Depot and outdoors staff		72 69
Total full time equivalent employees		14 104
	<u></u>	
7 Materials and services	2025 \$	2024 \$
Administration	1,139,66	941,613
Audit of annual financial statements by the Auditor-General of		
Building maintenance	653,94	12 330,177
Blackall cultural precinct contributions	250,25	300,000
Community health programs	450,06	
Parks, gardens & reserves	716,52	,
Pest management	228,00	
QRA Flood damage repairs	9,547,4	
Rentals - operating leases Recoverable road contracts	20,27 4,484,78	
Road maintenance	1,152,52	
Saleyards	596.62	*
Waste services	•	,
	227,3	18 277,634
Water and sewerage	337,94	11 318,783
	•	318,783 79 166,066

<sup>\* -</sup> Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$99,720 (2024: \$95,950).

#### 8 Finance costs

Bank charges		11,239	10,851
Impairment of receivables		(743)	3,033
Unwinding of discount on landfill restoration provision	17	8,188	8,036
	<u> </u>	18,684	21,920

9 Cash and cash equivalents	2025	2024
	\$	\$
Cash at bank and on hand	8,274,898	1,519,044
Deposits at call	21,000,000	19,000,000
Term deposits	5,000,000	5,000,000
Balance per Statement of Financial Position	34,274,898	25,519,044
Less bank overdraft	<del></del>	-
Balance per Statement of Cash Flows	34,274,898	25,519,044
Less bank overdraft		

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

#### Unrestricted cash

Cash and cash equivalents		34,274,898	25,519,044
Less: Externally imposed restrictions on cash	(i)	(3,348,846)	(386,466)
Unrestricted cash		30,926,052	25,132,578

Council's cash and cash equivalents are subject to a number of external restrictions that limit the amount that is available for discretionary or future use. These include:

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

Unspent government grants and subsidies	3,348,846	386,466
Total externally imposed restrictions on cash assets	3,348,846	386,466
Trust funds held for outside parties		
Monies collected or held on behalf of other entities yet to be paid out	64,655	66,833
Security deposits	60,340	57,220
	124,995	124,053

In accordance with the Local Government Act 2009 and Local Government Regulation 2012, a separate bank account and separate accounting records are maintained for funds held on behalf of 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, refundable bond monies for venue and equipment hire and funds held in trust for inactive non profit community clubs. 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.

#### 10 Receivables

Current		
Rates and charges	132,755	81,261
Other debtors	235,337	221,291
Less: loss allowance	(1,758)	(2,501)
GST recoverable	249,649	81,357
	615,983	381,408

Settlement of receivables is required within 30 days after the invoice is issued.

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

Council applies normal business credit protection procedures prior to providing goods or services to minimise credit risk.

The Council does not require collateral in respect of receivables.

#### 10 Receivables (continued)

#### Accounting policies - Grouping

When Council has no reasonable expectation of recovering an amount owed by a debtor, and has ceased enforcement activity, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Council has identified 2 distinctive groupings of its receivables: Rates & Charges and Other Debtors.

Rates and Charges: Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

Other Debtors: Council identifies other debtors as receivables which are not rates and charges, statutory charges or grants. Council has applied a simplified approach for trade receivables and the loss allowance is measured at an amount equal to lifetime expected credit losses.

	2025	2024
Movement in accumulated impairment losses (other debtors) is as follows:	\$	\$
Opening balance at 1 July	2,501	419
Additional impairments recognised (impaired debts written off or reversed)	(743)	2,082
Closing Balance at 30 June	1,758	2,501

The impairment loss relates to other debtors and is not material.

Interest is charged on outstanding rates at 12.35% per annum. No interest is charged on other debtors.

#### 11 Inventories

Inventories are valued at the lower of cost and net realisable value. Costs are assigned on the basis of weighted average cost.

Inventories held for distribution		
Plant & equipment stores and road materials	399,964	400,499
	399,964	400,499

Blackall-Tambo Regional Council Notes to the financial statements For the year ended 30 June 2025

## 12 Property, plant and equipment

30 June 2025	Note	Note Land and improvements	Buildings	Plant and	Road, drainage and	Water	Sewerage	Work in	Total
				equipment	bridge network			progress (WIP)	
Basis of measurement		Fair value	Fair value	Cost	Fair value	Fair value	Fair value	Cost	
Fair value category		Level 2	Level 2 & 3		Level 3	Level 3	Level 3		
Asset values	•	€	es	\$	s	8	8	s	49
Opening gross value as at 1 July 2024	•	2,457,109	82,028,780	17,061,632	321,085,097	17,328,600	25,299,687	5,807,028	471,067,933
Additions									
- Renewals			1	841,976	1	1	1	4,337,493	5,179,469
- Other additions			1	-				564,495	564,495
Transfers between classes		1	663,842	1	6,234,419			(6,898,261)	1
Disposals	2	(15,000)	(185,343)	(221,472)	(4,252,514)	1	1	1	(4,674,329)
Revaluation adjustment	8	1,661,790	7,989,120	-	25,074,614	492,569	117,680	•	35,335,773
Closing gross value as at 30 June 2025		4,103,899	90,496,399	17,682,136	348,141,616	17,821,169	25,417,367	3,810,755	507,473,341

Accumulated depreciation and impairment Opening gross value as at 1 July 2024
Depreciation expense
Depreciation on disposals
Revaluation adjustment
Accumulated depreciation as at 30 June 2025

## Carrying amount as at 30 June 2025 Range of estimated useful life in years

3,982,700	61,815,888	9,578,289	286,352,685	12,344,483	18,993,309	3,810,755	396,878,109
Land: Not depreciated. Improvements: 15 - 50	5 - 195	2 - 20	8 - 171	15 - 120	23 - 166	ı	1

142,971,028 5,992,420 (2,584,695) (35,783,521)

7,052,253

4,463,679

7,244,588 1,012,951 (153,692)

27,871,447

100,178 21,021

(64,515) (705,028) 28,680,511

5 %

(894,626) 6,424,058

803,018 5,476,686

2,903,421 (2,366,488) (34,986,885)

61,788,931

8,103,847

121,199

110,595,232

# 12 Property, plant and equipment (continued)

30 June 2024	Note	Land and improvements	Buildings	Plant and equipment	Road, drainage and bridge network	Water	Sewerage	Work in progress (WIP)	Total
Basis of measurement		Fair value	Fair value	Cost	Fair value	Fair value	Fair value	Cost	
Fair value category  Asset values	•	Level 2 \$	Level 2 & 3	\$	Level 3	Level 3	revel 3	8	↔
Opening gross value as at 1 July 2023		2,468,109	76,432,398	16,901,015	304,330,465	15,788,559	23,099,249	3,154,631	442,174,426
Additions									
- Renewals			1	1,171,120				5,683,485	6,854,605
- Other additions			1	-		ı	-	707,985	707,985
Transfers between classes		1	407,696	ı	2,964,921	8,551	357,905	(3,739,073)	1
Disposals	2	(11,000)	(2,134,168)	(1,010,503)	(2,085,951)	1	(357,905)	1	(5,599,527)
Revaluation adjustment	8	1	7,322,854	-	15,875,662	1,531,490	2,200,438	1	26,930,444
Closing gross value as at 30 June 2024		2,457,109	82,028,780	17,061,632	321,085,097	17,328,600	25,299,687	5,807,028	471,067,933
	•								

Accumulated depreciation and impairment	
Opening balance as at 1 July 2023	
Depreciation expense	
Depreciation on disposals	2
Revaluation adjustment	18
Accumulated depreciation as at 30 June 2024	

## Carrying amount as at 30 June 2024

Range of estimated useful life in years

ı	1	23 - 166	15 - 120	8 - 171	2-20	5 - 195	Land: Not depreciated. Improvements: 15 - 50
328,096,905	5,807,028	18,247,434	224,846,214 12,864,921 18,247,434	224,846,214	9,817,044	54,157,333	2,356,931
142,971,028	1	7,052,253	4,463,679	96,238,883	7,244,588	100,178 27,871,447	100,178
8,248,205	ı	614,061	394,691	4,741,164	1	2,498,289	1
(2,137,487)	į	(233,125)	•	(757,068)	(676,864)	(470,430)	-

131,194,588 5,665,722

6,427,815

3,876,729

89,480,009

6,973,776 947,676

24,357,160 1,486,428

79,099

#### 12 Property, plant and equipment (continued)

#### (a) Recognition

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

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

The asset capitalisation threshold for Council is:

- Land \$0
- Plant and equipment \$10,000
- Infrastructure assets \$20,000

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the component of parks.

Land under roads and reserve land under the Land Act 1994 or Land Title Act 1994 is controlled by the Queensland State Government and not recognised in the Council financial statements.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review 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

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

#### (c) Depreciation

Assets are depreciated from the date of acquisition or, when an asset is ready for use.

Land, work in progress and road formation components are not depreciated.

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

#### Key judgements and estimates:

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

#### (d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation surplus increase.

12 Property, plant and equipment (continued)

#### (e) Valuation

#### Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes.

In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available. Where market-observable data inputs are not available, the Council engages third party qualified valuers to perform the valuation. The Council works closely with the qualified external valuers to establish the appropriate valuation techniques and inputs to the model. Information about the valuation techniques and inputs used in determining the fair value of various assets and liabilities are disclosed within this note.

Council compares the carrying amount of its property, plant and equipment on an annual basis compared to current fair value and makes adjustment where these are materially different. Every 5 years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council undertakes:

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

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 sound. Further details in relation to valuers, the methods of valuation and the key assumptions used in valuing each different asset class are disclosed below.

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement, in that case the increase is taken to the income statement to the extent of previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus where there is sufficient amount available in the asset revaluation surplus relating to that class. Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

Fair value are classified into three levels as follows:

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

There were no transfers between levels 1 and 2. Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

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

The summary below 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.

Council utilises AASB13 Fair Value Measurement and has reviewed each valuation to ensure compliance with the requirements of the standard. There have been no changes in valuation techniques as a result of this review.

#### 12 Property, plant and equipment (continued)

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)	Market value	30/06/2025	APV Valuers & Asset Management	Land - Current zoning and sales price of comparable properties per square meter, adjusted for differences in key attributes such as property size. Assumption that contaminants do not exist on these parcels. Waste Landfill Cells - Valued at current replacement cost by reference to cell area and volume. Accumulated depreciation determined through assessment of remaining cell space.	Comprehensive revaluation undertaken as at 30 June 2025	Nil
Buildings (level 2) 2025: \$9,515,238 2024: \$7,579,635	Market value	30/06/2025	APV Valuers & Asset Management	Sales prices of comparable properties in close proximity, adjusted for differences in key attributes such as property size.	Comprehensive revaluation undertaken as at 30 June 2025	Nil
Buildings (level 3) 2025: \$52,300,650 2024: \$46,577,698	Current replacement cost	30/06/2025	APV Valuers & Asset Management	Gross replacement cost, indexed for subsequent changes in construction costs. Unit rates for construction as at the comprehensive revaluation date: building and construction indices issued by the Australian Bureau of Statistics and project costs from recently completed buildings.	Comprehensive revaluation undertaken as at 30 June 2025	Nil
Road, drainage and bridge network (level 3)	Current replacement cost	30/06/2025	APV Valuers & Asset Management	Assumption that environmental factors such as soil type, climate, and topography are consistent across each segment. Also assumes that a segment is designed and constructed to the same standard using a consistent amount of labour and materials. Existing supply contract rates for raw materials appropriate for the asset based on age, size, location and condition. Labour rates based on Council's EBA, Average cost of outsourced projects, Remaining life of assets including existing conditions.	Comprehensive revaluation undertaken as at 30 June 2025	Nil
Water infrastructure assets (level 3)	Current replacement cost	30/06/2025	APV Valuers & Asset Management	Development, soil and depth factors taking into account to determine replacement cost. Gross replacement cost per m2 based on appropriate materials using schedule of rates for construction of similar assets, building price index tables and recent procurement data.  Aged based approach to determining remaining useful lives with condition assessment undertaken by exception.	Comprehensive revaluation undertaken as at 30 June 2025	Nil
Sewerage infrastructure assets (level 3)	Current replacement cost	30/06/2025	APV Valuers & Asset Management	Development, soil and depth factors taking into account to determine replacement cost. Gross replacement cost per m2 based on appropriate materials using schedule of rates for construction of similar assets, building price index tables and recent procurement data.  Aged based approach to determining remaining useful lives with condition assessment undertaken by exception.	Comprehensive revaluation undertaken as at 30 June 2025	Nil

### 12 Property, plant and equipment (continued)

All Council asset classes except for plant and equipment were subject to comprehensive revaluations as at 30 June 2025. Asset values have been adjusted for changes in value resulting from assessed condition, useful life, residual values, pattern of consumption and use.

There were no other changes that have a material impact on the value of the assets, such as impairment.

### Changes in Fair Value Measurements using significant unobservable inputs (level 3)

Buildings disclosed in the notes comprise both level 2 and level 3 assets, the movement in level 3 buildings are detailed below.

	2025	2024
	\$	\$
Changes in buildings (Level 3)		
Opening gross value as at 1 July	70,023,978	64,005,994
Additions	619,346	335,545
Disposals	(185,343)	(537,802)
Revaluation adjustment	6,105,384	6,220,241
Closing gross value as at 30 June	76,563,365	70,023,978
Accumulated depreciation and impairment		
Opening balance as at 1 July	23,446,280	20,286,403
Depreciation provided in period	1,290,594	1,215,122
Depreciation on disposals	(64,516)	(136,995)
Revaluation adjustment	(409,644)	2,081,750
Accumulated depreciation as at 30 June	24,262,714	23,446,280
Carrying value as at 30 June	52,300,651	46,577,698

### 13 Contract balances

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

a. Contract assets	4,499,672	6,185,514
b. Contract liabilities		
Grants received upfront to construct Council controlled assets*	969,180	366,397
Non-capital performance obligations not yet satisfied**	2,379,666	20,069
	3,348,846	386,466

Certain revenues are held as contract liabilities until performance obligations are met. Revenue is deferred and treated as a liability at year

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

Funds to construct Council controlled assets	366,397	178,164
Non-capital performance obligations (including deposits received in advance)	20,069	708,197
	386,466	886,361

### Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. The contract liabilities in relation to non-capital performance obligations relate to funding received prior to work being performed. Revenue is recognised as actual expenditure is recorded. Council expects to recognise the contract liability as income in the next financial year.

### c. Significant changes in contract balances

Contract assets include revenue receivable for projects completed or in progress as at year end:

- Local Roads and Community Infrastructure (LRCI) Phase 3 program \$808,346
- Queensland Reconstruction Authority (QRA) 21.22 Event Flood damage restoration project \$3,326,604

Unspent capital grants received in advance to construct Council controlled assets as at 30 June 2025:

- Work for Queensland 2024-27 Program \$703,457
- Queensland Reconstruction Authority (QRA) 23.24 Event Flood damage restoration project \$2,201,120

<sup>\*</sup> Capital grants received to construct Council controlled assets has been deferred where revenue is recognised in line with costs incurred and the construction of the asset.

<sup>\*\*</sup> Includes grants received in advance with funding agreements which are enforceable and contains sufficiently specific performance obligations. Revenue is recognised as performance obligations are met.

### 14 Leases

### Council as a lessee

Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single

The right-of-use asset is measured using the cost model and is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

### 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.

### Office equipment leases

Council enters into leases for photocopiers in use at administration offices. These leases are for low-value assets and are therefore not subject to lease accounting. Council recognises the payments associated with these leases as an expense on a straight-line basis over the

Council does not have any other agreements containing a lease and no right of use assets and lease liabilities were recognised.

### Council as a lessor

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risk and rewards have been transferred, then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components, then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contract with Customers.

### Operating Leases

Council leases residential properties consisting of private rentals and aged housing. Residential properties comprise of one, two and three bedroom units and houses available for community housing on an ongoing periodic agreement.

Rent from investment and other property is recognised as income on a periodic straight line basis over the lease term. These assets are included in the statement of financial position as property, plant and equipment as the rental property is only incidental or the asset is only held to meet Council's service delivery objectives.

	2025	2024
Rental income	\$	\$
Commercial property rental	32,235	30,143
Accommodation rental	211,870	186,508
	244,105	216,651
Assets classified as property, plant and equipment leased out by Council under operating leases Buildings Total property, plant and equipment leased out by Council under operating leases	s: 3,370,276 3,370,276	3,846,281 3,846,281

Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating lease. The assets are included in the statement of financial position as property, plant and equipment where the rental is incidental or the asset is held to meet Council's current service delivery objective.

Council residential properties are leased out on a periodic ongoing agreement that are cancellable with minimum notice. Commercial buildings and land paddocks are leased out on fixed term agreements.

The minimum lease receipts are as follows:		
Not later than one year	236,422	254,222
Between one and two years	-	4,162
Between two and three years		290
	236,422	258,674

### 15 Payables

	2025	2024
Current	\$	\$
Creditors and accruals	1,202,594	3,338,658
Prepaid rates	185,512	191,232
Other entitlements	254,620	207,466
	1,642,726	3,737,356

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

### 16 Provisions

Current		
Annual leave	1,560,413	1,404,791
Long service leave	1,188,330_	1,139,291
	2,748,743	2,544,082
Non-current		
Long service leave	111,899	129,910
Waste landfill restoration	62,134_	110,709
	174,033	240,619
		,

### Annual Leave

A liability for annual leave is recognised. Amounts are calculated on current wage and salary levels including leave loading and indexed for inflation. The annual leave provision also includes related employee cost of superannuation.

As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after reporting date, all annual leave liabilities are classified as current.

### 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 Council's employment or other associated employment which would result in Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The provision is discounted using the Commonwealth Bond yield rates.

### Key judgements and estimates:

Waste landfill restoration

A provision is made for the cost of restoring waste landfill sites where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete. As waste landfill sites are situated on Council controlled/owned land the cost of the provision constitutes an asset.

The provision for waste landfill restoration is calculated as the present value of anticipated future costs associated with the closure of the landfill sites, decontamination and monitoring of historical residues and leaching on 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 for landfill sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the site will close in 2069 (44 years time) and will have aftercare costs for the subsequent 20 years.

A provision is made for the cost of restoring landfill sites where it is probable that Council will be liable or required to incur such costs on cessation of use of facilities.

The provision represents the present value of the anticipated future costs associated with the closure of the landfill sites, decontamination and monitoring of historical residues and leaching on these sites.

Details for movements in waste landfill restoration provision		
Balance at beginning of financial year	110,710	217,166
Increase in provision due to unwinding of discount	8,188	8,036
(Decrease) in provision due to change in discount rates	(56,763)	(114,492)
Balance at end of financial year	62,135	110,710

### 17 Asset revaluation surplus

Acceptation surplus	2025	2024
Movements in the asset revaluation surplus were as follows:	\$	\$
Balance at beginning of financial year	230,953,181	212,156,450
Net adjustment to non-current assets at end of period to reflect a change in current fair		
Land and improvements	1,661,790	=
Buildings	8,694,148	4,824,565
Road, drainage and bridge network	60,061,499	11,134,498
Water	(310,449)	1,136,799
Sewerage	1,012,306	1,586,377
	71,119,294	18,682,239
Net adjustment to landfill restoration provision to reflect change in discount rate - land and	56,763	114,492
Balance at end of financial year	302,129,238	230,953,181
Net increase in asset revaluation surplus	71,176,057	18,796,731
Asset revaluation surplus analysis		
The closing balance of the asset revaluation surplus comprises the following asset		
Land and improvements	3,899,715	2,181,161
Buildings	41,952,874	33,258,726
Road, drainage and bridge network	229,947,723	169,886,224
Water	11,056,684	11,367,133
Sewerage	15,272,243	14,259,937
	302,129,239	230,953,181

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.

### 18 Commitments for expenditure

### Capital commitments

Commitments by assets class contracted at the reporting date but not recognised as liabilities:		
Buildings and other structures	56,219	31,346
Road assets	314,061	1,443,119
Sewerage infrastructure assets	14,180	200,113
Plant and equipment	<u> </u>	-
	384,460	1,674,578

Capital commitments include contracts for the purchase or construction of assets. The capital commitment expenditures are payable within one year.

### **Operating commitments**

Blackall Cultural precinct contributions	2,449,745	
	2,449,745	

### 19 Contingent liabilities

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

### **Local Government Mutual**

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

As at 30 June 2025 the financial statements of LGM Queensland reported an accumulated surplus and it is not anticipated any liability will arise.

### 19 Contingent liabilities (continued)

### **Local Government Workcare**

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$534,622.

As at 30 June 2025, Council is not aware of any other contingent liabilities that would require disclosure under Australian Accounting Standards or the Local Government Regulation 2012.

### 20 Superannuation

Council contributes to the Brighter Super Regional Defined Benefits Fund (the scheme), at the rate of 12% for each standard 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 contribution rate obligations, but has not been recognised as an asset or liability of the Council.

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

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

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

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

 $\begin{array}{c|ccccc} & 2025 & 2024 \\ & & & & & & \\ \hline \text{Superannuation contributions made to the Regional Defined Benefits Fund} & & 60,815 & 54,925 \\ \hline \text{Other superannuation contributions} & & 990,884 & 842,445 \\ \hline \text{Total superannuation contributions paid by Council for employees} & 6 & 1,051,699 & 897,370 \\ \hline \end{array}$ 

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

Net result	3,882,852	(7,468,258)
Non-cash operating items:		
Depreciation and amortisation	5,992,420	5,672,821
	5,992,420	5,672,821
Investing and development activities (non cash):		
Net loss on disposal/write-off of non-current assets	1,959,190	2,778,384
Capital grants and contributions	(5,117,304)	(2,016,670)
	(3,158,114)	761,714
Changes in operating assets and liabilities:	<del></del>	
(Increase)/decrease in receivables	(234,575)	(192,589)
(Increase)/decrease in contract assets	1,685,842	(5,170,164)
(Increase)/decrease in other assets	20,522	(29,255)
(Increase)/decrease in inventory	535	88,702
Increase/(decrease) in payables	(2,060,408)	132,065
Increase/(decrease) in contract liabilities	2,962,380	(525,356)
Increase/(decrease) in other provisions	(18,011)	(8,764)
	2,356,285	(5,705,361)
Net cash inflow/(outflow) from operating activities	9,073,443	(6,739,084)

### 22 Events after the reporting period

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

### 23 Financial instruments and financial risk management

### (a) Financial assets and financial liabilities

Blackall-Tambo Regional Council has exposure to the following risks arising from financial statements.

- credit risk
- liquidity risk, and
- market risk

### Risk management framework

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

The Council's internal audit and risk management committee approves policies for overall risk management, as well as specifically for managing credit, liquidity, and market risk.

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

The Council's internal audit and risk management committee oversees how management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. The committee is assisted in its oversight role by internal audit. Internal audit undertakes reviews of risk management controls and procedures as per audit plan, the results of which are reported to the internal audit and risk management committee.

Council does not invest in derivatives.

### Credit risk

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

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

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

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

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

### Liquidity risk

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

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

Exposure to liquidity risk

Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation for capital works.

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

The following table sets out the liquidity risk of financial 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:

### 23 Financial instruments and financial risk management (continued)

### (a) Financial assets and financial liabilities (continued)

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cashflows	Carrying amount
	\$	\$	\$	\$	\$
2025					
Payables	1,642,726	-	-	1,642,726	1,642,726
	1,642,726	-	-	1,642,726	1,642,726
2024					
Payables	3,737,356	-	-	3,737,356	3,737,356
	3,737,356	-	-	3,737,356	3,737,356

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

### Market Risk

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

### Interest rate risk

Council is exposed to interest rate risk through its investments and borrowings with Queensland Treasury Corporation and investments held with financial institutions.

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

### Sensitivity

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on 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 profit and equity, based on 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.

	Net Carrying	Effect on l	Net Result	Effect on	Equity
2025	Amount	1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
Cash on Deposit	34,274,898	342,749	(342,749)	342,749	(342,749)
Net Total	34,274,898	342,749	(342,749)	342,749	(342,749)
2024					
Cash on Deposit	25,519,044	255,190	(255, 190)	255,190	(255, 190)
Net Total	25,519,044	255,190	(255,190)	255,190	(255,190)

### (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 financial liabilities is discounted cash flows. This valuation model considers the present value of expected payments, discounted using a risk-adjusted discount rate.

### 24 Transactions with related parties

### (a) Transactions with key management personnel (KMP)

KMP are those persons having the authority and responsibility for planning, directing and controlling the activities of the Council. KMP include the Mayor, Councillors, Chief Executive Officer and executive

The compensation paid to KMP comprises:

	2025	2024
	\$	\$
Short-term employee benefits	1,527,228	1,438,027
Post-employment benefits	109,833	104,245
Long-term benefits	21,702	21,193
Termination Benefits	93,600	-
Total	1,752,363	1,563,465

Detailed remuneration disclosures are provided in the annual report.

### (b) Transactions with other related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

The Council did not employ any close family members of key management personnel.

Details of transactions between Council and other related parties are disclosed below:

Details of Transaction	2025	2024
	\$	\$
Purchase of materials and services from entities controlled by key management personnel - Note 25(b)(i)	30,021	15,165
Personnel services provided by a related parties to Council - Note 25(b)(ii)	45,475	113,292

(i) Council purchased materials and services from entities controlled by members of key management personnel. All purchases were at arm's length and were in the normal course of Council operations. The following table outlines the breakdown of goods and services acquired.

Goods and services acquired	2025	2024
	\$	\$
Catering services and garden plants	16,223	12,319
Uniforms and protective clothing	5,146	1,460
Legal services	8,652	1,386

### (ii) Personnel services provided by related parties to Council

Related parties and nature of engagement	2025	2024
	\$	\$
Brendan Schluter - Blackall aquatic centre lessee	40,805	104,500
Duncan Scobie - Blackall saleyards casual employee	4,670	8,792

### (c) 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 Blackall-Tambo region. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Examples include payment of rates and animal registration. Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

Financial Statements
For the year ended 30 June 2025

### **Management Certificate**

### For the year ended 30 June 2025

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 27, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

Mayor

Andrew Martin

Date: 30 / 10 / 2025

Chief Executive Officer

Michael Lollback

Date: 30 / 10 / 2025



### INDEPENDENT AUDITOR'S REPORT

To the councillors of Blackall-Tambo Regional Council

### Report on the audit of the financial report

### **Opinion**

I have audited the financial report of Blackall-Tambo Regional Council.

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

In my opinion, the financial report:

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

### **Basis for opinion**

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

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

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

### Other information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Blackall-Tambo Regional Council's annual report for the year ended 30 June 2025 was the audited current-year financial sustainability statement, unaudited 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 councillors for the financial report

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

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

### Auditor's responsibilities for the audit of the financial report

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

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

https://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf

This description forms part of my auditor's report.

### Report on other legal and regulatory requirements

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

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

### Prescribed requirements scope

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

31 October 2025

Sri Narasimhan as delegate of the Auditor-General

Queensland Audit Office Brisbane

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

Туре	Measure	Target (Tier7)	Actual Current Year	5-Year Average	Council Narrative
Audited Ratios					
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	12	12	Council's unrestricted cash cover ratio is in excess of its required target level.
Contraction of professional	Operating Surplus Ratio	N/A	9.5%	-1.4%	Council's 5-year average operating surplus ratio is impacted as a result of Council not receiving advance of financial assistance grants in prior years.
Operating renormation	Operating Cash Ratio	Greater than 0%	24.0%	15.00%	Council's operating cash ratio is in excess of its required target level.
Asset Management	Asset Sustainability Ratio	Greater than 90%	87.1%	%0'06	Coucil's asset sustainability ratio is in line with the required target level for the current year and 5 year average.
)	Asset Consumption Ratio	Greater than 60%	78.8%	72.4%	Council's asset consumption ratios are in excess of the required target level.

The audited current-year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 5 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 2025.

### Certificate of Accuracy

For the audited current-year financial sustainability statement for the year ended 30 June 2025

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

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

**Andrew Martin** 

Chief Executive Officer Michael Lollback

Date: 30

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Date: 30



### INDEPENDENT AUDITOR'S REPORT

To the councillors of Blackall-Tambo Regional Council

### Report on the Current-Year Financial Sustainability Statement

### **Opinion**

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

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

### **Basis of opinion**

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

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

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

### Emphasis of matter – basis of accounting

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

### Other Information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information Blackall-Tambo Regional Council annual report for the year ended 30 June 2025 was the general-purpose financial statements, unaudited 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 councillors for the current year financial sustainability statement

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

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

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

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

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

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



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

31 October 2025

Sri Narasimhan as delegate of the Auditor-General

Queensland Audit Office Brisbane

# Unaudited Current-Year Financial Sustainability Statement - Contextual Ratios For the year ended 30 June 2025

Туре	Measure	Target (Tier7)	Actual Current Year	5-Year Average	Council Narrative
Contextual Ratios (unaudited)					
Financial Capacity	Council-Controlled Revenue Ratio	N/A	18.0%	21.8%	Council controlled revenue has returned to a stable ratio
	Population Growth Ratio	N/A	%8'0	0.5%	Stable population

The unaudited current-year financial sustainability statement - contextual ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 2 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 2025.

### Certificate of Accuracy

For the unaudited current-year financial sustainability statement - contextual ratios for the year ended 30 June 2025

This unaudited 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 unaudited current-year financial sustainability statement - contextual ratios has been accurately calculated.

Chief Executive Officer Michael Lollback

Date:

**Andrew Martin** 

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Date:

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# Unaudited Long-Term Financial Sustainability Statement

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							Projecte	Projected for the years ended	s ended			
Туре	Measure	Target (Tier 7)	Actuals as at 30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
viocac) leioacai	Council-Controlled Revenue	N/A	18.0%	20.8%	%8'02	%6:02	20.9%	21.1%	21.3%	21.2%	21.3%	21.4%
	Population Growth	N/A	%8'0	%6:0-	%6'0-	%6:0-	%6:0-	%6:0-	%6'0-	%6'0-	%6'0-	%6:0-
Oncorriginal patients	Operating Surplus Ratio	N/A	9.5%	2.2%	3.4%	4.5%	4.3%	3.0%	3.1%	%9:0	%2.0	0.1%
	Operating Cash Ratio	Greater than 0%	24.0%	18.5%	%2.02	19.8%	19.3%	19.0%	18.7%	18.1%	%8'21	17.5%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	12			-	N/A for long-term sustainability statement	ırm sustainab	ility statement	ı		
Asset Management	Asset Sustainability Ratio	Greater than 90%	87.1%	203.7%	139.2%	130.3%	152.0%	150.5%	135.7%	135.7%	115.2%	115.2%
	Asset Consumption Ratio	Greater than 60%	78.8%	%0.02	%0.07	%0'02	%0.07	%0:02	%0'02	%0'02	%0'02	%0.07

# Blackall-Tambo Regional Council's Financial Management Strategy

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 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 being able to meet the community's current and future needs.

## Certificate of Accuracy

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

This unaudited 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 unaudited long-term financial sustainability statement has been accurately calculated.

Mayor
Andrew Martin

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Date:

Chief Executive Officer Michael Lollback Date: 30 / 10 / 2025