



Annual Report 24|25

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Where to get a copy

The Noosa Shire Council Annual Report can be downloaded via the Council's website (www.noosa.qld.gov.au/about-council/councillors-meetings/council-reports) and is accessible in PDF format.

In line with Council's ongoing commitment to sustainability, a limited number of hard copies of the Annual Report are produced. These can be viewed by the public at the Customer Service Counter, Tewantin Administration Building.

Audience for this report

This report informs the community and stakeholders including residents, ratepayers, local businesses, visitors, prospective staff, government agencies and other interested parties.

It also provides council staff with organisational performance information and how their efforts have contributed to achieving the vision and what to expect in the coming year.

Acknowledgements

Noosa Shire Council would like to acknowledge and thank all staff and stakeholders who have contributed to the completion of the Report.
Design and Creative Direction: Jaime Kiss

Photography

Photographs and images featured in the Report include contributions from members of the community and staff. Thank you to all photographers.
Front cover image: Photography by Justine Bath.

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Building a brighter future.

Noosa Council
Different by nature.

Contents

Acknowledgement of Country	07	Councillors' Expenses and Facilities	98
Welcome	09	Overseas Travel	99
Message from the Mayor	10	Councillor Conduct	99
Message from the CEO	11	Governance Framework	101
1 Our Shire	13	Ethics and Integrity	101
Discover	14	Risk and Opportunity Management	102
Our Location	15	Audit and Risk Committee	102
Shire Facts	16	Internal Audit	103
Environment	19	Information Access	103
Liveability	21	Council Registers	104
Prosperity	23	Administrative Action Complaints	105
2 Our Council	25	Privacy Complaints	106
Elected Members	26	Human Rights Complaints	106
Services	29	Executive Remuneration	107
Customer Service	35	Resolutions	108
Engaging with our community	36	Community Grants	108
Council in Focus	39	Discretionary Funds	115
Mission, Principles & Values	40	Beneficial Enterprises	115
Corporate Planning	42	Business Activities	116
Organisational Structure	44	Competitive Neutrality	116
Our People	46	Special Rates and Charges	116
3 Our Performance	53	Summary of Concessions for Rates and Charges	117
Year in Review	54	Procurement	118
Theme 1 – Environment	56	Invitations to Change Tender	121
Theme 2 – Liveability	60	5 Financial Performance	123
Theme 3 – Prosperity	66	Community Financial Report	124
Theme 4 – Future	70	Financial Statements 2024 – 2025	138
Theme 5 – Excellence	74	6 Appendices	203
Key Performance Indicators	86	Legislative Compliance	204
4 Disclosures	95	Index of Figures and Tables	206
Council Meetings and Attendance	96	Glossary and Index	209
Councillor Remuneration	97		



Acknowledgement of Country

Noosa Council proudly acknowledges and respects Australia's First Nations people and their deep and abiding connection to this country. We recognise the Kabi Kabi people as the Traditional Owners of the lands and waters of the Noosa area and offer gratitude for their careful custodianship of this unique environment over thousands of years. We pay respect to the Kabi Kabi people, past, present and emerging.

Noosa Shire Council signs the historic Kabi Kabi Commitment in a moving ceremony.

**Noosa Shire Council
is proud to present
our Annual Report
for 2024 – 2025
to the Noosa Shire
community.**

Welcome

The Annual Report is a comprehensive summary of our performance for the period 1 July 2024 to 30 June 2025.

The Report also presents Noosa Shire Council's (Council) audited Annual Financial Statements as well as governance and statutory information with the aim of providing comprehensible information to our community.

This Report also provides the disclosure requirements relating to the Queensland Local Government Act 2009 (LG Act) and associated Local Government Regulation 2012 (LG Regulation), and other statutory reporting requirements.

The Report aligns to five key Corporate Plan themes and highlights a range of achievements made in delivering services to our community.

This Annual report is part of our commitment to open, transparent and accountable governance.



Message from the Mayor

The 2024-25 Noosa Council Annual Report reflects a year of continued dedication to serving our community and improving the liveability and resilience of this exceptional place that we all love.

Over the past 12 months, Council has delivered over \$45 million worth of capital works, a testament to the hard work and commitment of our infrastructure services team.

This is in addition to an existing \$100 million flood reconstruction program, which has resulted in a total of \$145 million directed to building and renewing infrastructure and repairing damaged assets in hinterland communities impacted by the 2022 floods.

Roads, bridges, transport and stormwater infrastructure were a major focus. Council also spent \$6.4 million improving our parks, community facilities and sportsgrounds and a further \$2.3 million upgrading pathways, boardwalks and trails.

Completing major projects like the second stage of Ed Webb Park at Sunshine Beach, the Peregian Beach Skate Park, upgrading Noosaville's Pirate Playground and improving sports field lighting at Sel Bonnel Oval, Cooroy Sports Complex were other significant achievements.

Council signed a historic commitment to joint custodianship of the lands and waters of Noosa in partnership with Kabi Kabi Peoples Aboriginal Corporation (KKPAC).

This Commitment is a recognition of the role that residents, businesses and visitors share as custodians and reminds us that we all rely on nature to thrive.

Council facilitated the biggest single investment in social housing in the Noosa Shire. This subdivision at 62 Lake Macdonald Drive in Cooroy will include an architect-designed 25-unit social housing project. It's a clear commitment to helping deliver affordable housing for those most in need and a key action of the Noosa Housing Strategy.

Council endorsed revised planning scheme amendments reflecting community feedback, which aim to deliver greater choice of housing, increase housing supply for residents and key workers and help meet state-imposed dwelling targets.

These proactive measures are designed to allow us to have autonomy over the future planning of Noosa, rather than waiting for the state to mandate more drastic measures to achieve the targets through the SEQ planning process.

Our planning team assessed 525 development applications, approving 508 (97%), ensuring thoughtful and sustainable growth across the shire.

Despite challenges such as labour shortages, material supply constraints, rising construction costs, the unprecedented protected industrial action and being targeted by an international crime syndicate, Council has remained steadfast in its mission to deliver for our community and remain in a financially strong position.

Many of the achievements are a credit to our dedicated CEO, Directors and staff who continually contribute to making Noosa a special place to live, work, and visit.

Frank Wilkie
Mayor



Message from the CEO

Our 2024/25 Annual Report recaps a productive year delivering for our community.

We addressed challenges facing our community in areas such as housing and state planning regulations, while overseeing vital infrastructure delivery, repair and renewal. These pages illustrate, too, our commitment to genuine community engagement and advocacy on the issues that matter most.

One of our most significant achievements has been the Noosaville Foreshore Infrastructure Master Plan. More than 2000 community members contributed to shaping this long-term vision for one of Noosa's most cherished public spaces. The plan will guide improvements over the next 20 years, ensuring the foreshore remains accessible, climate-resilient, and true to Noosa's character.

We endorsed the Pomona Place Plan. Another community-led initiative, that sets out actions to support the local economy, protect Pomona's character, improve transport and connectivity, and strengthen the arts and environment.

We've advanced our housing strategy with new financial incentives to encourage smaller, more affordable homes.

We also submitted our planning scheme amendments – developed with the community – to the state for approval. These changes aim to improve housing diversity, limit short-stay accommodation in our residential areas, while ensuring we meet state housing targets in a way that protects the landscape and way of life our community knows and loves.

Our staff have worked tirelessly on a range of projects and initiatives during the year.

The biggest and most challenging construction contract ever was the completion of the \$40 million landslide repair works on Black Mountain Road at Black Mountain.

We're grateful to Australian and Queensland Governments through the Disaster Recovery Funding Arrangements for covering the cost of this repair work also, following the 2022 floods.

We restored the popular Doggy Beach at Noosa Spit, which earned a Coastal Engineering Award from IPWEA QNT.

We approved a new funding agreement with Tourism Noosa and continued to finalise the next draft of a Destination Management Plan for Noosa Shire. This plan, being developed with our community, will guide future tourism funding, and help balance Noosa's popularity with the need to protect liveability.

The year has presented several challenges, including a significant fraud incident, a period of protected industrial action, and natural disasters. Despite these obstacles, Council has responded decisively, strengthening processes and procedures, where needed, to enhance resilience and reinforce its overall capability for the future.

This summary from the past 12 months shows the dedication and commitment of Council staff, who continually put the community first. Our people are our most important asset and their dedication helps our organisation to continue to meet and exceed the expectations of our community.

Larry Sengstock
Chief Executive Officer

Our Shire



Discover

Located in South-East Queensland, Noosa Shire is situated at the northern tip of Queensland's Sunshine Coast and it is approximately 120 kilometres north of Brisbane. Noosa Shire covers an area of 869.9 km² with more than 800 kilometres of roads and nearly 450 kilometres of bikeways. The region is bound by the Gympie local government area in the north and west, and the Sunshine Coast local government area in the south.

Noosa Shire is home to more than 56,000 people. The region enjoys a sub-tropical climate, beautiful beaches, mountains and forests, which makes it one of Australia's most desirable places to live, work and visit.

✕ The traditional owners and original custodians of the land are the Kabi Kabi people. The Kabi Kabi First Nation covers over 11,500 km² of Country up along the Sunshine Coast from north of Brisbane to the Gregory and Isis Rivers south of Bundaberg. Kabi Kabi land takes in the eastern part of the coastal ranges including the volcanic Glasshouse Mountains and the great Mary River valley which flows from the Conondale Ranges to the sea near Maryborough.

Noosa Shire is a growing residential and tourist area, with substantial rural, rural-residential and parkland

areas. It is made up of 18 hinterland villages and 11 coastal towns and has an economy that is diversifying beyond a thriving tourism industry. Noosa's economy relies significantly on the health, professional services, tourism, retail and construction sectors. It is home to more than 7,000 businesses, predominately small and micro, including successful entrepreneurs and skilled business people.

It is the natural landscape that attracts visitors to Noosa Shire. The coastal landform of shallow lakes, river systems and coastal escarpment provide a stunning backdrop to our community. Noosa Shire has a proud history of preserving its natural environment with 35% of the Shire protected as either national park, reserve or conservation area.

Since 2007, the Noosa Shire has held UNESCO Biosphere Reserve status. It recognises the ongoing efforts of the Noosa community to manage the region's land, waters and wildlife sustainably, in balance with its urban population and visitors from across the globe. Together, with more than 700 biosphere reserves around the world, we are working towards the global sustainability goals of the Man and the Biosphere Program and Lima Action Plan.

Our Location

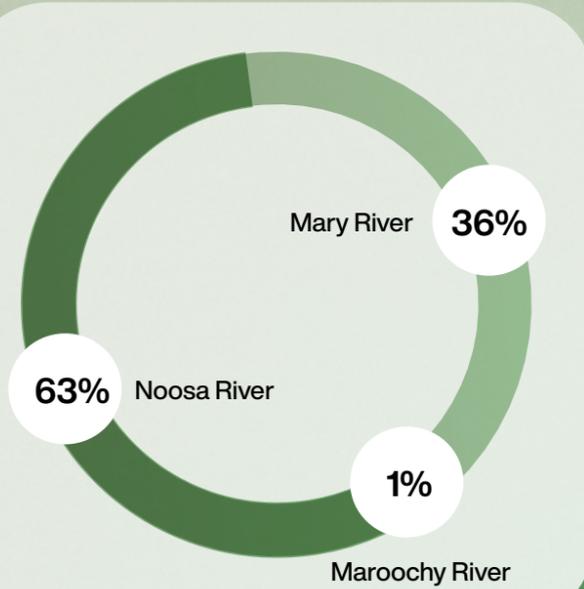


Shire Facts

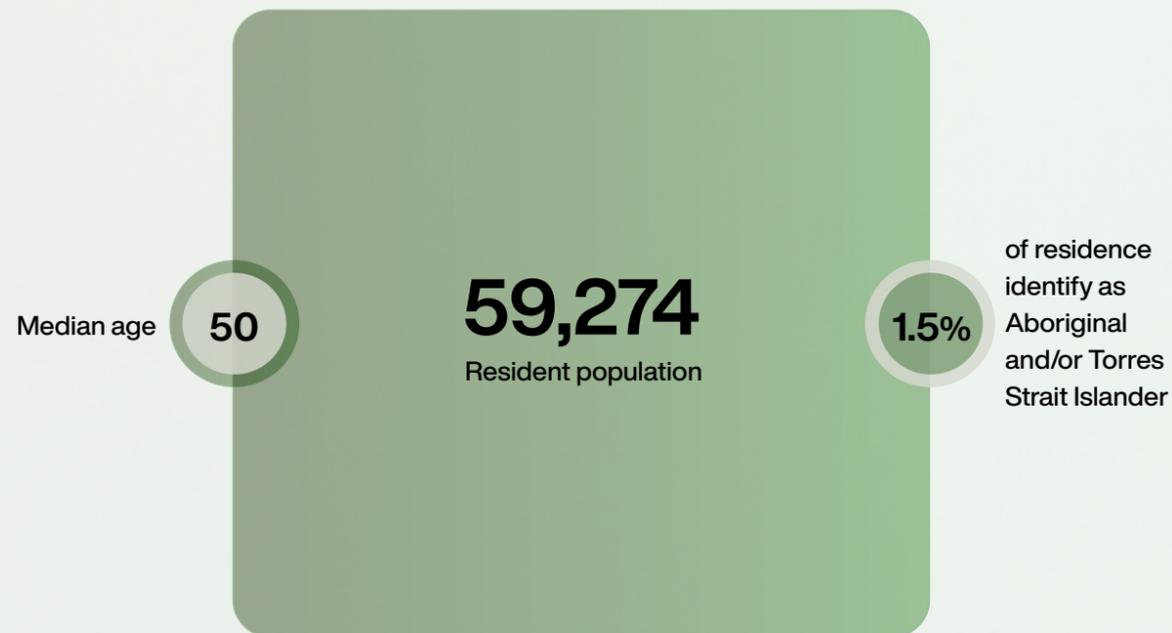
Area and landscape



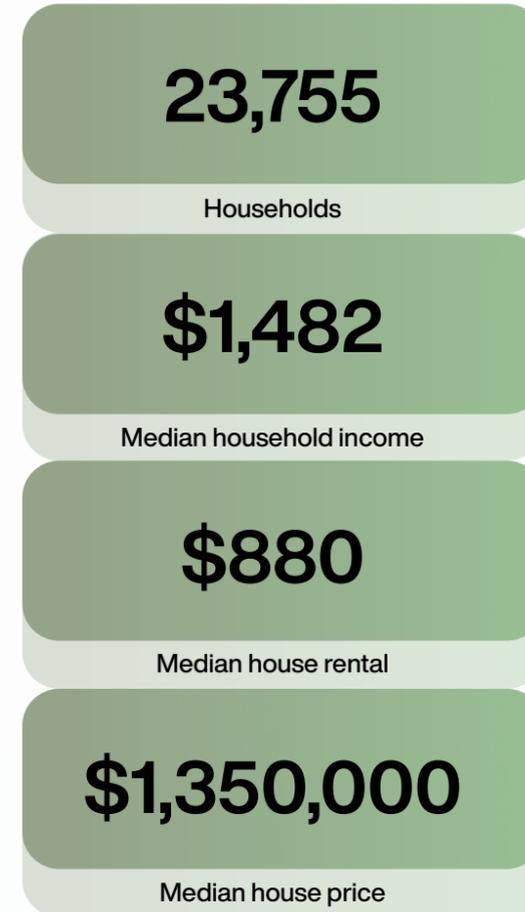
Rivers catchment cover



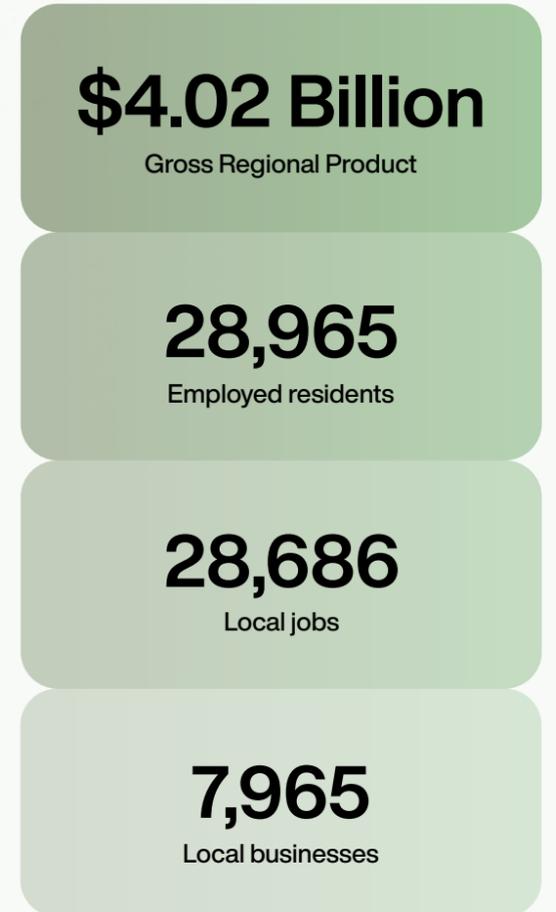
Population



Households



Employment and industry



Health and wellbeing



Kabi Kabi Commitment

On 19 September 2024, Council signed a historic commitment to sustainable custodianship of the lands and waters of Noosa, in partnership with Kabi Kabi People's Aboriginal Corporation (KKPAC).

As part of the world's oldest continuing culture, the Kabi Kabi have been living sustainably in the Noosa Shire for over 30,000 years, caring for the lands and waters that we all call home.

Kabi Kabi Peoples' relationship with the land is based on the notion for custodianship of

Country, protecting, sustainably managing, and regenerating natural systems that we rely on for healthy food, clean water, fresh air, medicine, culture, shelter and recreation.

This Commitment between Noosa Council and the Kabi Kabi People acknowledges Noosa's First Nations people and their deep cultural and spiritual connection to the natural systems that sustain us.

The Kabi Kabi Commitment is available for view on Council's website.

Environment

We are committed to protecting and enhancing Noosa's environmental assets and our Biosphere. Our flora and fauna, oceans and coasts, waterways and wetlands, atmosphere and climate are all highly valued for both their intrinsic worth and the ecosystem services they provide. Noosa's diverse ecosystems attract people to live, work, invest and play in the Shire. The evolution and advancement of the Noosa Design Principles and The Noosa Planning Scheme helps ensure our built environment responds sensitively to our natural environment, climate, cultural heritage and enhances the liveability of the community.

The principles of ecologically sustainable development are integrated into decision making to help secure the continued availability of natural resources for present and future generations. Careful management of growth and development are underpinned by a commitment to maintaining a sustainable population. Our development footprint is limited by the need to protect significant environmental values, avoid natural hazards, provide necessary infrastructure and preserve the desired lifestyle. This approach is intrinsic to our Biosphere and the key to Noosa's success.





Liveability

People highly value Noosa's unique lifestyle which balances health, wellbeing, recreation and opportunity within our renowned natural and built environment. Our residents enjoy the benefit of towns, villages, and rural areas with distinct characteristics. They live within a connected, supportive, and inclusive community linked by shared values. People's individual needs are assisted through appropriate services and infrastructure to maximise wellbeing and resilience. Council's objective is to retain and enhance these aspects that underpin our prized lifestyle.

Our thriving community, arts, cultural, sporting and leisure sectors facilitate a rich community life.

A diverse range of services, facilities and amenities are well maintained and accessible to cater for our broad range of community needs, regardless of age, ability, or budget. Our aim is to maintain and improve these into the future. Council is proactively seeking to address the housing crisis in our community and manage impacts on liveability, with an increase in resourcing, commitment, and investment. Council cannot do this alone and will look to partner with all levels of government, industry, and the housing sector to create an inclusive Noosa community where everybody has access to safe, secure housing they can afford. Noosa Shire is striving to have an efficient, free flowing, innovative transport system that enhances resident and visitor experiences, and results in sustainable environmental outcomes. Our movement system facilitates the movement of people and goods – it prioritises pedestrians, cyclists, and public transport rather than cars.



Prosperity

Council is committed to a robust, diverse, and resilient local economy that recognises the importance of skilled and talented people; has the necessary infrastructure to accelerate employment growth; supports the sustainability of businesses, industries and technologies; and creates a sustainable business environment that provides a range of diverse employment opportunities.

Our artisan and niche industries form a small but important part of our visitor economy. Building on our emerging local food and drink industry and our established arts and cultural sector is key to creating an authentic experience for residents and visitors alike.

The success of our economy is driven by our reputation for ecological sustainability and nature conservation, and this attracts green business opportunities that provide innovative solutions to climate risk and biodiversity protection. We are focused on our economy transitioning to a more circular economy, focused on reducing, re-using and recycling the valuable resources through progressive waste management practices.

Our Council



Elected Members

Elected members (councillors) are members of a team, elected by their constituents to work collectively in the best interests of the whole community.

Our Council is represented by the Mayor and six Councillors who were elected at the Local Government elections held on 16 March 2024 and made Declarations of Office on 3 April 2024.

Residents have the opportunity to elect the Mayor and the Councillors every four years with the next election scheduled to be held in 2028.

Our Councillors represent all areas of the Shire as Noosa is an undivided local government area.

✘ Elected members have specific roles and responsibilities to ensure that they have effective control over the management and operation of our local government area. Councillors are responsible for:

- providing leadership to the local government and the community
- planning for the delivery of services and strategic planning for the future
- ensuring Council discharges its responsibilities under legislation, achieves its Corporate Plan, and complies with all laws that apply to local governments
- being accountable to the community for the local government's performance
- participating in Council meetings and decision-making for the benefit of our local government area
- developing policy and making local laws, and
- complying with legislation.

As well as being a Councillor, the Mayor has additional responsibilities for:

- leading and managing meetings of the local government at which the Mayor is the Chairperson, including managing the conduct of the participants at the meetings
- leading, managing and providing strategic direction to the Chief Executive Officer (CEO) in order to achieve the high quality administration of the local government
- directing the CEO in accordance with local government policies
- conducting a performance appraisal of the CEO at least annually in a manner determined by the local government
- ensuring the local government promptly provides the Minister with the information about the local government area, or the local government as requested
- being a member of each standing committee of the local government, and
- representing the local government at ceremonial or civic functions.

The Councillor that is nominated by resolution to be the Deputy Mayor can act for the Mayor during an absence or temporary incapacity of the Mayor.

The roles and responsibilities of our elected members are underpinned by the Code of Conduct for Councillors in Queensland which is a public declaration of the principles of good conduct and standards of behaviour that councillors must display when carrying out their duties.



Mayor Frank Wilkie
Elected member since 2014
07 5329 6103
frank.wilkie@noosa.qld.gov.au



Cr Brian Stockwell (Deputy Mayor)
Elected member since 2016
07 5329 6120
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Cr Karen Finzel
Elected member since 2020
07 5329 6279
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Cr Nicola Wilson
Elected member since 2024
07 5329 6115
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Cr Amelia Lorentson
Elected member since 2020
07 5329 6385
amelia.lorentson@noosa.qld.gov.au



Cr Tom Wegener
Elected member since 2020
07 5329 6545
tom.wegener@noosa.qld.gov.au



Cr Jessica Phillips
Elected member since 2024
07 5329 6109
jessica.phillips@noosa.qld.gov.au



Services

Council delivers a wide and varied range of services to our community. Service activities are supported by service level targets captured in Council's Service Level Catalogue, which is adopted through the budget process and is available on our website. The Service Catalogue currently lists 36 Service Profiles covering external and internal services:

- External services are those services which deliver specific outcomes to customers, stakeholders, and the community (e.g., Aged and Disability Support, Development Services and Economic Development).
- Internal Services are those of a more corporate nature that enable the delivery of external services (e.g., Procurement, Information Communication Technology, Financial & Revenue Services).

Services

Service Activity

Aged & Disability Support (Noosa Seniors)	Day Respite Centre operations and programs In-home Care Home Maintenance and Modifications Transport Information Sessions
Asset Management	Asset Management
Beaches and Coastal Foreshores	Maintenance and Operations
Canals and Waterways	Waterways Management Maintenance and Operations
Cemeteries	Maintenance and Operations
Community Development	Community Development – Planning and Support Community Buildings and Facilities
Customer Service	Customer Contact Cashiering
Council Buildings	Maintenance
Council Property Management	Council Property Management
Arts and Culture	Cultural Planning and Support Visual Arts Venues and Programs The J Entertainment and Community Venue Heritage Protection and Preservation Libraries
Development	Development Assessment and Compliance Building and Pool Compliance Plumbing

Services

Service Activity

Disaster Management	Disaster Planning / Preparedness Disaster Co-ordination Disaster Response Disaster Recovery
Economic Development & Destination Management	Strategy and Service Delivery Capacity Building and Leadership Communications and Information Tourism Noosa support Noosa Junction Association support
Elected Council	Elections Meetings Councillor Support and Registers
Financial	Financial Accounting Treasury and Investment Management Management Accounting Capital Project Financial Management and Asset Accounting Accounts Payable
Revenue	Property Records Management Property Rates and Charges Property Searches Receipting Accounts Receivable and Debt Recovery
Fleet	Fleet Management Fleet Operations
Governance	Corporate Governance Framework Enterprise Risk and Opportunity Management Insurance Management Complaints Management Right to Information & Information Privacy Public Interest Disclosures, Fraud and Corruption Control Delegations and Authorisations

Services

Service Activity

Holiday Parks	Contract Management and Administration Operations
Information Communication Technology (ICT)	ERP System ICT Operations Records and Data Management Spatial Services
Infrastructure Planning Design Delivery	Infrastructure Planning Infrastructure Design Infrastructure Delivery
Land and Habitat Conservation	Bushland Reserve Management Environmental Partnership Programs Pest Management Environmental Management Services
Lifeguards	Maintenance and Operations Support Services
Local Laws & Public Safety	Local Laws Education & Compliance Public Security – Security Patrols and CCTV Permits – Use of Public Land for Commercial and Community Activities
Pathways, Boardwalks & Recreational Trails	Pathways and Boardwalks Noosa Trail Network
People & Culture	Human Resource Management and Advisory Services Payroll Workplace Health and Safety
Procurement	Procurement Strategy and Governance Procurement Operations
Public Amenities	Maintenance and Operations

Services

Service Activity

Public Health	Food Premises Infection Control for Personal Appearance Services Mosquito and Vermin Control Environmental Health Issues General Public Health Compliance
Public Lighting	Maintenance and Operations
Recreational Parks	Maintenance and Operations
Road Network	Sealed Roads Gravel Roads Bridges Road Landscaping and Mowing Car Parks
Sport and Recreation	Planning, Programs and Support Community Swimming Pools Noosa Leisure Centre
Stormwater Drainage and Flood Mitigation	Stormwater System Maintenance and Operations Flood Alert and Mitigation Maintenance and Operations
Strategy	Planning Scheme Advocacy, Place and Housing Programs Sustainability and Climate Change
Traffic and Transport	Traffic Management and Operations Public Transport Infrastructure and Programs Noosa North Shore Ferry
Waste and Resource Management	Waste Collections Waste Disposal Waste Resource Recovery and Education

Service Locations

We work from various service locations.

Administrative Offices

Main Office - 9 Pelican Street, Tewantin
 Pelican Place - 3 Pelican Street, Tewantin
 Goodchap Office - 90 Goodchap Street, Noosaville

Cooroy Library Customer Service Desk

9 Maple Street, Cooroy, Phone: 5329 6555

Libraries

Noosaville Library - 7 Wallace Drive, Noosaville, Phone: 5329 6555
 Cooroy Library - 9 Maple Street, Cooroy, Phone: 5329 6555
 Mobile Library - various locations

Arts and Culture

Noosa Regional Gallery - Riverside, 9 Pelican Street, Tewantin
 Butter Factory Arts Centre - 11A Maple Street, Cooroy
 The J - 60 Noosa Drive, Noosa Junction
 Peregian Beach Community House - 5 - 7 Rufous Street, Peregian Beach

Innovation

Peregian Digital Hub - 253 - 255 David Low Way, Peregian Beach

Works Depot

Noosaville Depot - 183 Eumundi Noosa Road, Noosaville

Waste and Resource Recovery Centres

Noosa Resource Recovery Centre - 561 Eumundi Noosa Road, Doonan
 Cooroy Waste Transfer Station - Mary River Road, Cooroy
 Pomona Waste Transfer Station - 14 Pomona Kin Kin Road (Cnr Louis Bazzo Dr), Pomona

Customer Service

Council is committed to providing excellent customer service to its community.

Our Customer Service Charter describes Council's customer-centric approach and the standards our community can expect when engaging with Council.

During all interactions, we are committed to:

- Considering customers' needs first
- Focusing on continuous service improvement
- Promoting opportunities for participation
- Achieving high levels of customer satisfaction
- Optimising 'value for money' for our community
- Respecting your privacy by treating all information you provide confidentially and in accordance with the Information Privacy Act 2009, and
- Consulting with the community on major issues that may affect them.

Customers can seek our assistance online, over the phone, in person, by email or letter. A consistent approach to customer service means we attend to enquiries accurately, promptly, and professionally.

Council's Pulse Survey allows our customers to rate their customer service experience with Council out of five stars. For this period, Council achieved an Average Rating score of 4.87 which is an increase of 0.06 from previous financial year.

Customer Service Interactions

Customer service requests created	28,489
Front counter interactions	9,199
Online chat interactions	2,326
Inbound calls to Council	44,285
Top three requests raised by customers	1. Domestic bin waste 2. Roads 3. Trees

Engaging with our community

Council is committed to keeping the community engaged and informed of its projects, plans, initiatives, and activities across the Shire. Furthermore, Council recognises that community engagement is a vital part of effective democracy. Quality engagement between Council and residents is not only good business practice but is also critical to good governance.

Our Community Engagement Policy outlines Council's commitment to the Community Engagement Framework and associated principles of engagement. Council will continue to engage with the community to collaboratively address local issues and achieve better outcomes together.

How we engage

Council uses a range of community engagement techniques and communication methods depending on the issue or project, its goals, its circumstance and the level of influence the community have on decision-making.

Your Say Noosa

Our online engagement tool. Registered guests can provide feedback and ideas on helping to shape the future of our Shire.

Surveys

Common method for obtaining information from the community, available electronically through our websites, such as Your Say Noosa.

Facilitated sessions and workshops

We hold online and face-to-face workshops and sessions to exchange information, involve the community and obtain feedback on our plans, ideas in a more personal way. Community members can interact directly with staff and have their questions and concerns listened to, answered, and considered.

Roundtables and working groups

Discussions with community groups, stakeholders and community members may be facilitated through developed roundtables and work groups that focus on a particular issue or topic.

Submissions

We may request formal submissions to capture community interest and input on various topics.

e-newsletters

We deliver various community e-newsletters to subscribers with the latest information on Council's projects, events, and activities.

Your Noosa Publication

We regularly publish a lift-out spread in local community newspapers, highlighting the latest Council news and updates for residents.

Letters

We post information to members of our community likely to be directly affected by a decision, project, or upgrade.

Social media

We inform the community and stakeholders of engagement opportunities through social media, providing links to information on Your Say Noosa.

Community stalls at events

We may set up council stalls at major events to maximise the opportunities to let the community know about open consultations. The stalls are managed by a diverse range of staff to allow for answers to be provided by relevant staff.

Coffee chats with councillors

Our councillors offer coffee chats with the community, where residents can discuss their ideas and thoughts about matters that are important to them. They are located in various cafes and locations across our Shire.

Community engagement highlights

For this reporting period, three significant engagement projects were delivered.

The most notable engagement project, generating extensive community interest was the second phase of engagement for the Noosaville Foreshore Infrastructure Master Plan and Concept Designs for Resilience project. The project was finalised in the 2024/25 financial year following a third round of community engagement.

Noosaville Foreshore Infrastructure Master Plan and Concept Designs for Resilience (Phase 3)

- 162 respondents to Phase 3 online survey
- 5 stakeholder workshops
- 32 written submissions
- Approximately 125 engaged at pop-up sessions
- 60 engaged at two community coffee chats
- 1 business workshop
- 1 meeting with Kabi Kabi Peoples Aboriginal Corporation (KKPAC)

Noosa Botanic Gardens Master Plan 2024, Phase 1 –

- 3 meetings with the Stakeholder Reference Group
- 8 targeted stakeholder meetings
- 1 workshop with Tourism Noosa Information Centre Volunteers
- Approximately 48 attendees at two community pop-up sessions at the Botanic Gardens
- 101 respondents to Phase 1 online survey

Pomona Place Pilot Program, Phase 3 –

- 40 respondents to Phase 3 survey
- 1 community workshop
- 1 community pop up at Joe Bazzo Park

The Your Say Noosa community engagement platform recorded 14,200 visits during the reporting period, including an additional 240 new registrations to the platform.

A total of 1,111 people were actively engaged by completing surveys or contributing to forums, while 5,500 were informed through activities such as viewing videos or photos, downloading documents, or visiting FAQ and key dates pages.

Media and communications coverage

The reporting period saw continued growth in both our social media reach and fortnightly Your Noosa eNewsletter.

Subscribers to the fortnightly eNewsletter, Your Noosa, grew by five per cent to 9,891, with an average open rate of 25%. Council's Facebook, LinkedIn and Instagram platforms recorded double-digit percentage growth over the 12-month period.

Engagements were down on Council's Instagram platform. This could be attributed to a combination of our publishing frequency, algorithm changes and the use of static posts over video content.

In early 2025, Council's corporate website transitioned to a new content management system called Open Cities. It is a more interactive and user-friendly content management system helping to improve the customer experience.

Website visitation grew 7.8 per cent during the reporting period.

Council delivered another 15 Your Noosa monthly printed publications in local newspapers for the urban and hinterland parts of the Shire, to communicate with residents and raise awareness of council's programs, initiatives, and activities.

Council continues to have a strong engagement and growth in our digital media audience.

Facebook

	28.3K
	6.07m
	460.5K
	12%

Instagram

	7.5K
	587K
	14.7K
	17%

LinkedIn

	13.1K
	438K
	60.3K
	15%

Tik Tok

	920
	52.7K
	11%

Website

	396K
	1.30m
	7.8%

E-Newsletter

	9.9K
	25%
	5%

Council in Focus

571 Employees

1 Entertainment Centre / Theatre

7 Elected Members

1 Noosa Regional Gallery

53% Female Workforce

2 Libraries & 1 Mobile Library

3 Tourist / Caravan Parks

48 Median Age of Workforce

3 Waste Management Facilities

1 Noosa Leisure Centre

1 Digital Hub

1 Day Respite Centre

1 Noosa Aquatic Centre

1 Noosa Botanic Gardens

Mission, Principles & Values

Our Mission

We are Noosa – Different by Nature.

Our communities celebrate our culture, heritage, and place. We are connected, engaged, and inspired by our unique environment, resilient economy, and sustainable future. We are committed to maintaining our point of difference.

Legislative Principles

The principles of the LG Act underpin our Council to ensure that we are accountable, effective, efficient, and sustainable. They include:

- Transparent and effective processes, and decision-making in the public interest
- Sustainable development and management of assets and infrastructure, and delivery of effective services
- Democratic representation, social inclusion and meaningful community engagement
- Good governance of, and by, local government, and,
- Ethical and legal behaviour of councillors and local government employees.

The values of the Queensland Public Sector Ethics Act 1994 guide our Council behaviours and underpin our Annual Report. These values include:

- Integrity and impartiality
- Promoting the public good
- Commitment to the system of government, and
- Accountability and transparency.

Sustainability Principles

We are proud of our seven sustainability principles which underpin all that we do – from planning and decision-making through to delivery of services and infrastructure. These principles guide the development of our strategic documents - to ensure consideration of sustainability across all areas of Council business.

Noosa's Seven Sustainability Principles are:

1. Resources are sustainably managed so that the lifestyle and wellbeing of the community is enhanced whilst safeguarding our natural systems and without compromising the ability of future generations to meet their own needs.
2. Noosa's environment is protected, preserved, and managed in a manner that is nature positive, low carbon and climate resilient and respects our traditional owners spiritual and cultural connection to Country.
3. Noosa's economy is prosperous, resilient, circular, diverse, and protective of its unique environment, culture and heritage.
4. Noosa residents belong to a community that values and respects its diversity, accessibility and affordability.
5. Noosa's community is inclusive, safe, connected, and resilient and encourages participation and involvement across all life stages.
6. Noosa's community benefits from quality places, good asset management, services and programs that enhance wellbeing, and support creative, active, and healthy lifestyles.
7. Good governance and policy is achieved through forward planning, effective, efficient and collaborative decision making, made in the interests of the community.

Our Values

Noosa Council is a values driven organisation. We are proud of our organisational values and strive to demonstrate these values in everything we do.



Supportive

We care for each other and consider the 'we' before 'me'. We collaborate, listen and encourage one another to achieve our goals.

Passionate

We are proud of what we do. We are inspired to learn, change and grow, and bring our very best to work every day.

Authentic

We walk the talk. We are honest, genuine and are not afraid to think differently.

Respectful

We are united and back each other. We listen to each other to understand different perspectives and embrace diversity.

Committed

We aim high and go the extra mile. We focus on solutions and are responsible for our actions.

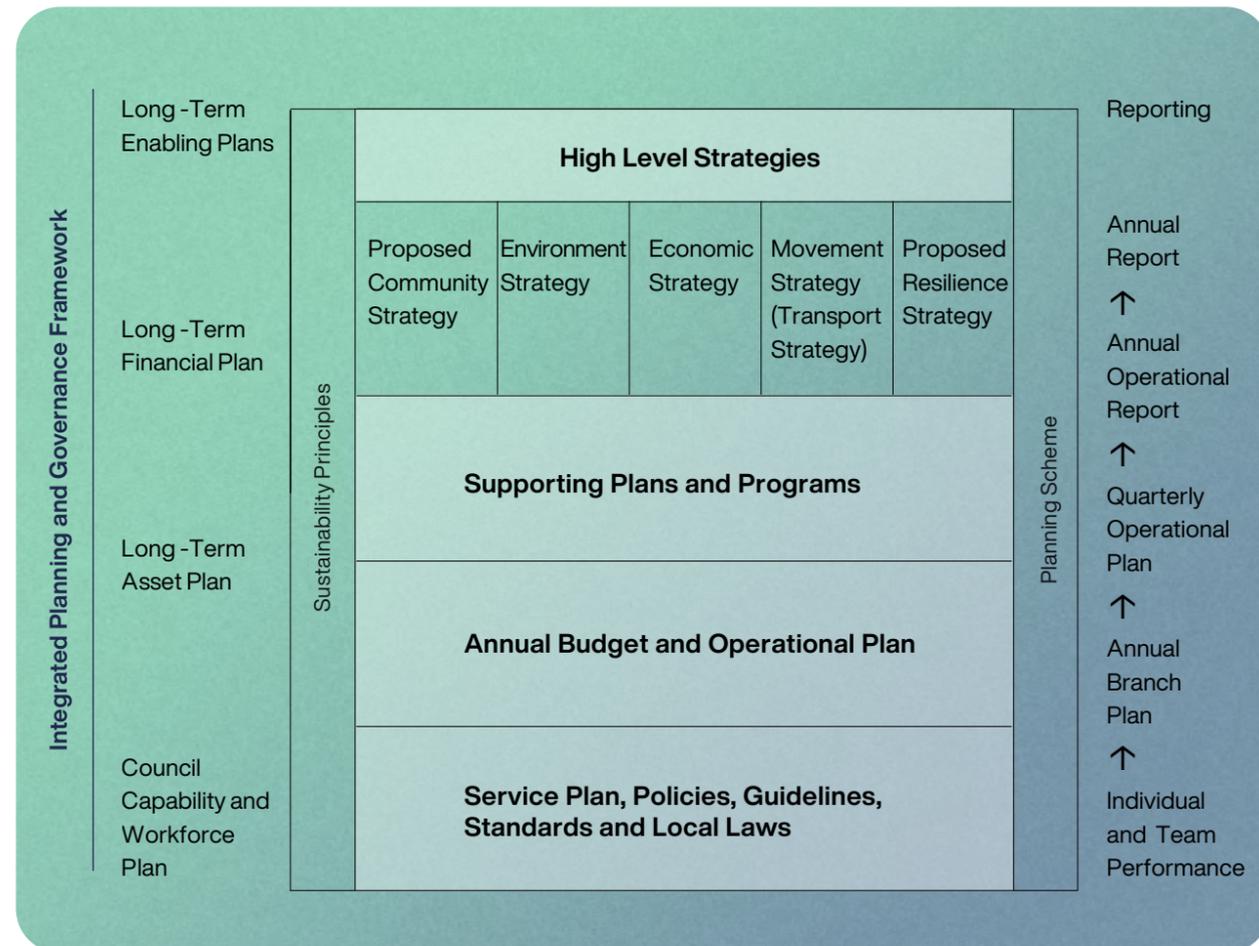
✘ Different by nature.

Corporate Planning Framework

Our Corporate Planning Framework connects the various components of our corporate planning process to illustrate how our teams contribute to the success of our organisation. Each year Council will focus on its Corporate Plan, Operational Plan and Budget to ensure that:

- the key focus areas identified in the Corporate Plan are prioritised during Council's annual budget process
- resources are identified to bring the key focus areas to fruition, and,
- performance measures are identified to monitor progress.

To prioritise and identify various projects, initiatives, and services to be funded and delivered by Council on behalf of the community each year, Council undertakes a robust review process to ensure all proposed initiatives align with Council's long-term goals and strategies. The process also involves identifying the risks and opportunities associated with pursuing or not pursuing a specific initiative leading to informed decision-making. This risk-based approach enables Council to appropriately prioritise spending and the allocation of resources each year, whilst at the same time informing possible future resourcing priorities.



Plans, Strategies and Budget

Our planning is underpinned by key enablers and strategies:

Corporate Plan

The Corporate Plan 2023 - 2028 outlines our vision for the Shire, our strategic direction for Council and our priorities. It also outlines the role the community can play in achieving the aspirational outcomes.

The Corporate Plan has been structured around five strategic pillars, namely the Environment, Liveability, Prosperity, Future and Excellence. Each theme outlines long-term objectives, strategies, and plans. Importantly, signature projects and key actions are identified that will advance us towards our goals over the next five years. Finally, performance measures will enable us to track our success.

Operational Plan

On 28 June 2024, Council adopted the Operational Plan 2024 – 2025. This Plan forms an important part of Council's strategic planning framework and sets out the work Council planned to deliver over the 12 months towards the achievement of our Corporate Plan objectives and the delivery of a wide range of council services and activities.

Progress in implementing the Operational Plan is reviewed by Council quarterly and an annual review is undertaken to assess progress in implementing the Corporate Plan.

Branch Plans

Whilst the Operational Plan specifies the significant initiatives and projects which Council will undertake over the next 12 months, 'business as usual' services, activities and projects must also be subject to careful

planning and regular reviews to ensure the effective and efficient delivery of council services.

All branches (teams) within Council are required to have a current detailed Branch Plan and supporting operational risk register to ensure service and project deliverables are met in accordance with service standards and project plans.

Annual Budget

On 28 June 2024, Council adopted its annual budget. Our annual budget provides the financial framework for our Council to deliver outcomes for our community. In accordance with the LG Act and LG Regulation, the annual budget sets out the funding parameters for both the significant projects and initiatives contained in the Corporate Plan, Operational Plan, as well as our core Council services.

This process ensures every activity undertaken by the organisation is appropriately funded and carefully planned. Our annual budget also assists Council in achieving its long-term financial goals as set out in Council's Financial Sustainability Policy. Progress in implementing the annual Operational Plan is reported to Council quarterly while Council's financial performance is reported monthly.

Long-Term Financial Plan

This plan is supported by the Financial Sustainability Policy, and includes financial projections for resourcing, and planning the long-term (10 year) delivery of strategies, programs, projects, infrastructure and investments in environment and sustainability initiatives. This ensures a financially sustainable Council that has the resources now and into the future to achieve its strategic objectives and provide levels of service that are both affordable and considered appropriate by the community.

Long-Term Asset Management Plans

These plans provide the blueprint for sustainable planning for and management of our assets, including roads, infrastructure, technology, buildings, and services. They ensure we can maintain existing assets to a satisfactory standard and provide for changing and emerging needs.

Council Capability and Workforce Plan

This plan will outline the capability requirements of our organisation to deliver against the Corporate Plan including securing and retaining the key roles, people, skills, and knowledge to deliver on projects, undertake necessary change management and direct resources to priority areas. It will outline an agile, future-focused, and community-driven council while ensuring the safety, health and wellbeing of our staff. The completion of the Capability and Workforce Plan is essential to achieving Council's strategic vision and is identified as a key action in the Excellence Theme.

Long-term Strategies

Council's 10-year strategies are significant elements of the Integrated Planning and Governance Framework, and each strategy incorporates many subject specific plans, studies, and action plans.

The 10-year strategies include:

- Community Strategy (to replace current Social Strategy)
- Environment Strategy
- Economic Strategy
- Smart Biosphere Plan
- Transport Strategy & Cycling and Walking Strategy and Implementation Plan 2020- 2040 & Noosa Trails Master Plan 2020
- Resilience Strategy (alignment of Disaster Management Plans and Climate Response)

The Noosa Shire Planning Scheme - The Noosa Plan - is Council's key document that guides development in our Shire. Council will continue to uphold and maintain the planning scheme to ensure it continues to reflect community aspirations and is responsive to social, environment and economic changes.

Organisational Structure

Council's organisational structure sets the overall structure, departments, and functions to enable the delivery of services to our community.

Executive Team

The Executive Team is led by the Chief Executive Officer, Mr Larry Sengstock, and includes five Directors. The team provides clear and consistent leadership and decision-making which supports the delivery of the strategic priorities and direction of operational business for Council.

Elected Council
Mayor & Councillors



Chief Executive Officer
Larry Sengstock

Internal Audit

Office of the Mayor & CEO

Communications & Community Engagement
Governance
Executive Officer



Director Corporate Services (Acting)
Margaret Gatt

- Financial Services
- Revenue Services
- Procurement
- Fleet
- Information, Communications & Technology
- People & Culture



Director Community Services
Kerri Contini

- Customer Experience
- Sport & Active Lifestyles
- Community Connection
- Arts & Culture
- Disaster Recovery



Director Infrastructure Services
Shaun Walsh

- Infrastructure Planning, Design & Delivery
- Civil Operations
- Asset Management
- Building & Facilities
- Special Projects & Transport
- Disaster Management
- Waste



Director Strategy and Environment
Kim Rawlings

- Economic Development, Major Events & Destination Management
- Innovation / Digital Hub
- Strategic Planning, Climate Change
- Environment
- Commercial Business Services



Director Development and Regulation
Richard MacGillivray

- Development Assessment
- Building & Plumbing
- Local Laws & Environmental Health
- Property

Our People

As an Employer of Choice, Council offers a diverse range of employment opportunities and is committed to ensuring Council has the capacity and capability within its workforce to deliver positive outcomes for our community. Our workforce includes planners, engineers, tradespeople, and specialists in various disciplines including information technology, law, business, accounting, public administration, asset management and human resource management.

Council's establishment comprises of permanent, temporary, and casual positions. Although not a statutory requirement, changes to the organisational structure are presented to Council for consideration and adoption annually because it is considered good management practice for Council to review its corporate structure and organisational establishment at the time it adopts its Operational Plan and Budget. This ensures that resources are allocated within the budget and that there is alignment with the priorities and objectives of Council's Operational Plan, Capital Program, and standards of service delivery.

On 28 June 2024, Council adopted the following organisational structure indicating an overall increase in the total number of Full Time Equivalent (FTE) positions from last financial year of 433.52 to 445.21, excluding temporary positions. This increase of 11.69 FTE allows Council to expand overall capacity to meet demand and provide greater services to the community.

Additionally, Council monitors and tracks employee turnover to assess risks, satisfaction and to recognise opportunities for retention. For this reporting period, Council's turnover rate for all staff was 19.44% while Council's turnover rate for permanent staff was 15.25%

Organisational Establishment for period 1 July 2024 to 30 June 2025	
Department	Full Time Equivalent (FTE)
Chief Executive Officer	1.00
Office of Mayor & CEO	27.10
Corporate Services	51.10
Community Services	109.82
Infrastructure Services	152.15
Strategy and Environment	36.74
Development and Regulation	67.30
Total	445.21

Employee type as at 30 June 2025	
Employee Type	Count
Full Time	358
Part Time	104
Casual	109
Total	571

Tenure of employment with Council	
Tenure	Percentage (%)
0 – 2 years	46
3 – 10 years	32
11 – 20 years	13
21+ years	9

Employee Gender Ratio (%) – 30 June 2025	
Gender	Percentage (%)
Female	52.71
Male	47.29

Diversity in Leadership Roles	Executive	Manager	Coordinator/Supervisor	Total (%)
Female	1.83	5.50	38.53	45.87
Male	3.67	12.84	37.61	54.13
Total	5.50	18.35	76.15	100

Volunteers

Volunteering allows individuals to give back to their community and make a positive impact on the lives of others, which can be a rewarding and fulfilling experience. Volunteering can also help people to develop new skills, build relationships with others, and gain a sense of purpose and belonging.

Over 170 volunteers helped Council to deliver a range of programs and services for this reporting period, including assisting with Bushland Care, library services, Noosa Botanic Gardens and gallery services.

We value the involvement of volunteers in assisting us to deliver a wide range of programs that enhance the services to our community.

International Volunteers Day 2024

On 6 December 2024, Council proudly supported International Volunteers Day to raise awareness of the important role volunteers play in our community and to say thank you to all our dedicated volunteers. This year, Council held a morning tea event for our volunteers and reflected on the International Volunteer Day theme of emphasising how volunteers contribute to achieving the Sustainable Development Goals.

Council offers people interested in various volunteering roles the opportunity to register their interest. Further information on how to express an interest can be found on Council's website: noosa.qld.gov.au/Services-and-Facilities/Get-Involved/Volunteering

Code of Conduct

Our employees are bound by the Council Employee Code of Conduct (the Code) which plays an important part in helping Council operate to the highest standards. It is based on a "best practice" model developed by the Local Government Association of Queensland, and it brings together a range of obligations, requirements and expectations that are set out in other pieces of legislation and puts them into a single document. The Code states and reinforces the principles by which Council conducts itself and while our Council's business practices may evolve over time, our commitment to these principles will remain constant.

The Code applies to all Council employees regardless of their employment status, role or position. This includes permanent and temporary (full-time or part-time) and casual employees, temporary agency supplied staff, contractors, and volunteers.

The Code was updated and refreshed in April 2025. The changes included new branding in line with Council's corporate brand, a greater focus on SPARC Values, inclusion of additional practical examples, and alignment to new organisational policies and procedures. All employees were issued Employee Code of Conduct training to familiarise themselves with the requirements of the updated Code and their obligations to uphold these standards.

Performance Plans

During this reporting period, performance planning processes; through Performance Agreements for Senior Officers and MyPlans for Employees, assisted Council to deliver on our Corporate Plan, Operational Plan and Branch Plans.

These performance planning processes support the performance and development of our leaders and employees, by cascading performance objectives to individual contributors. They also provide the opportunity to identify development goals and supporting activities that upskill our workforce and enhance behaviour in-line with our SPARC Values.

Our Culture

At Council, we recognise our people are our greatest asset, and we strive to cultivate an organisational culture that is inclusive, values driven, and community focused. We believe it is important to recognise individuals and teams who have made a significant contribution to Council and our community, either through years of service, by delivering a successful outcome, or exhibiting our SPARC Values.

Together we SPARC Culture Program

In August 2024, the CEO introduced our Together we SPARC Culture Program to build upon our embedded SPARC Values and Values in Action Framework. The purpose of the Program is to improve employee engagement and participation, whilst cultivating our desired culture for a cohesive and united workforce, with performance driven purpose.

2024 SPARC Employee Awards and Recognition of Service

On 28 November 2024, the CEO and leadership team hosted a SPARC Values reward and recognition event for all employees. Council celebrated and thanked its staff for their contributions and outstanding work delivered across Noosa Council and the Shire.

This year, 42 employees were recognised for their commendable years of service at Noosa Council.

The Employee Awards were presented in various categories, aligning to our SPARC values, to deserving finalists and winners. A total of 172 nominations across Council were received for the various awards.

Learning and Development

To complement the technical expertise of our staff and contractors, Council provides its employees with various learning and development opportunities, some of which are highlighted below. Our training is focused on compliance, safety, operational and corporate requirements to ensure the continued maintenance and development of skills and knowledge for current roles. Throughout the year, staff also attend ad hoc industry seminars and conferences to remain current in their area of expertise. Key opportunities are highlighted below:

— Leadership Development Program – LEAD

Our LEAD Program learning objectives aligned to two key organisational priorities; employee wellbeing and managing psychosocial hazards in the workplace. In September 2024, all Council leaders participated in Psychosocial Masterclasses which introduced the Work Health and Safety (Managing Psychosocial Hazards at Work) Code of Practice 2024 and raised awareness of the four risk management steps for psychosocial hazards; identify, assess, control, and review.

— LGMA Propeller Program

Council participated in the Local Government Managers Australia (LGMA) Propeller Program. This is a dynamic professional development program offering participants a broad understanding of local government in Queensland – its nuances, challenges, and opportunities.

— LGMA Ignite Program

Council participated in the LGMA Ignite Programme which is a tailored leadership development program designed to provide new or aspiring managers, supervisors, or team leaders with the necessary skills to manage and lead themselves and their team. Through interactive workshops

and practical learning, this program provides the tools, insights, and hands-on experience to take on the responsibility of leading a team with greater confidence.

— LGMA Australasian Management Challenge

Council participated in the LGMA Australasian Management Challenge, an innovative development opportunity that is a convergence of ideas, energy, academic rigour, and practical application – the elements of which develop great leadership. This program is the premier forum for current and emerging local government leaders.

Training

Employees accessed learning and development training to equip them with the necessary skills, ability, and knowledge to effectively perform their roles whilst growing professionally. Training opportunities were supported via the Learning and Development Calendar and/or by individual or team requests through our annual performance planning process.

Learning and Development Training Types	
Training	Count
Safety training for Induction, Fire and First Aid*	414
Corporate Induction Training	99
Leadership Development	104
Training and Development	480
Conferences and Seminars	34

Note: *Casual and contractor positions included

Learning and Development Training Spend	
Training Type	Training Spend (\$)
Safety and Compliance	115,374
Learning and Development	319,352

Equal Opportunity Employment

Council recognises the importance of workforce diversity and promotes a working environment where people are treated on their merits at every stage of their employment. At Council, all staff are encouraged to embrace equity and diversity at all levels within the organisation. Council's Employee Code of Conduct reinforces the standards of behaviours required of employees including non-discriminatory workplace practices. This is supported by training opportunities focused on non-discrimination and unconscious bias.

Positive Duty Prevention Plan

In alignment with our commitment to a fair, respectful and inclusive workplace, Council has responded to recent changes to the Sex Discrimination Act 1984 (Cth), which introduced a strengthened Positive Duty on all employers to take proactive and preventative action against workplace sexual harassment and related conduct.

During this reporting period, Council commenced the development of a Positive Duty Prevention Plan. This work reflects our commitment to the legislative reforms arising from the national Respect@Work Report and our broader focus on employee wellbeing and organisational integrity.

The Plan aligns with the Australian Human Rights Commission's seven Standards for Complying with the Positive Duty and will be implemented in stages across the organisation throughout 2025. By embedding these obligations into everyday practice, Council is not only meeting its legal responsibilities but reinforcing a workplace culture where every employee feels safe, valued and respected.

Traineeships

Council continued its participation in the First Start Program, one of eight initiatives under the Skilling Queenslanders for Work strategy led by the Department of Employment, Small Business and Training. The program provides wage subsidies to local councils to employ trainees, offering young people and disadvantaged job seekers

the opportunity to gain nationally recognised qualifications and 12 months of paid employment through a structured traineeship.

During this reporting period, Council expanded its annual Traineeship Program in recognition that traineeships offer several benefits to our local community and economy by increasing workforce participation, driving job growth, and increasing social inclusion for disadvantaged job seekers. Council has participated in the First State Program since 2016 and has engaged 29 trainees to date.

Wellbeing

THRIVE

The Thrive Program continues to be a cornerstone of Noosa Council's strategic commitment to fostering a progressive, inclusive, and supportive workplace. Thrive prioritises employee wellbeing, psychological safety, and development, supporting Council's position as an employer of choice. The program's inward focus ensures that initiatives are tailored to the needs of staff, promoting mental and physical health, connection, and engagement across all departments.

During this reporting period, Thrive delivered a range of impactful initiatives including all-staff wellbeing events, nature-based activities and awareness campaigns such as RUOK and Movember. It also strengthened internal communication and visibility through Noogle and Viva Engage and sought employee feedback via internal surveys to inform future needs and opportunities.

Mental Health and Building Resilience

Council continues to offer mental health, resilience and employee assistance programs designed to help employees cope with personal or work-related problems that could affect their job performance, health, or wellbeing. Council reviewed its employee assistance program in consultation with employees, to ensure our partner provider delivers the care and responsiveness our employees need and deserve.

Work Health and Safety

Council has a proactive approach with a strong focus on work health and safety in our everyday work. Our procedures and programs outline safety duties, responsibilities, and guidelines for managers, supervisors, and all other workers to create and support a positive safety culture.

Workplace Health and Safety Management System Plan

Council has an endorsed Work Health and Safety Management System Plan 2024 – 2026. This Plan sets out a strategic framework to support Council's work health and safety management system and to ensure that Council:

- Provides a safe and healthy workplace
- Complies with applicable health and safety legislation, such as the Queensland Work Health and Safety Act 2011
- Meets the requirements of the Local Government Workcare "Mutual Risk Obligations" program, and
- Follows the framework set out by the National Audit Tool for Self-Insurers.

Council regards its work health and safety obligations with the utmost importance and as such, resources will continue to be allocated to ensure compliance with relevant legislation, support continuous improvement of the work health and safety management system and maintain a safe and healthy work environment.

Workplace Health & Safety Policy

On 22 January 2025, the CEO approved the updated Workplace Health & Safety Organisational Policy. This Policy affirms Council's commitment to continually improving our safety culture and behaviour to ensure the provision of a safe working environment for its employees, contractors, volunteers, labour hire employees and visitors to Council premises and worksites.

Wellbeing at Work Project

In September 2024, Council launched a Wellbeing at Work Project to comply with the Australian Government's approved Work Health and Safety (Managing Psychosocial Hazards at Work) Code of Practice 2024 under section 274 of the Work Health and Safety Act (the WHS Act). The Project was developed to meet psychosocial safety legislation requirements while fostering a workplace culture that enhances employee wellbeing, boosts organisational performance, and reduces psychosocial hazards to better serve the community.

Council's approach included a Wellbeing at Work Roadmap, designed to guide the organisation through the necessary steps to meet the psychosocial safety standards outlined in the Work Health and Safety Act and Regulations. This roadmap supports an integrated strategy to foster a safe, healthy, and productive workplace by:

- Identifying hazards
- Eliminating or minimising risks
- Controlling risks
- Maintaining and reviewing control measures, and
- Consulting with employees throughout the process.

To meet employee consultation requirements, Council conducted a Wellbeing at Work employee survey in October 2024. The survey aimed to identify the key factors influencing employee wellbeing, both strengths and areas for improvement, as well as identifying the psychosocial hazards and risks across the organisation.

Between November 2024 and June 2025, survey debriefs, wellbeing workshops, and action planning sessions were undertaken across the organisation to inform targeted actions and controls to build a healthier, more supportive workplace for all employees. Council will maintain its focus on risk management by implementing various initiatives, programs and awareness opportunities aimed at reducing psychological hazards in the workplace.

Workplace Injury

Council continues to experience low numbers of injuries resulting in workers' compensation claims as outlined in the table. Council's Work Health and Safety Team continue to focus on education, training, prevention, and injury management to continuously improve our claims performance and support our employees.

Workers' Compensation Claims up to 30 June 2025	
Year	No. of Claims
2014	9
2015	28
2016	30
2017	19
2018	26
2019	17
2020	34
2021	25
2022	25
2023	9
2024	14
2025	17





Our Performance

Year in Review

This section of the Annual Report considers Council's progress and performance in achieving the goals set out in its Corporate Plan.

Council's Corporate Plan 2023 – 2028 outlines our vision for the Shire, sets the strategic direction for Council and our priorities over the next five years. In conjunction, Council's Operational Plan 2024 - 2025 details the significant initiatives undertaken during the period as we work towards achieving the key focus areas set out in the Corporate Plan.

Throughout the year, the CEO provided Council with quarterly reports outlining progress of the Operational Plan and details of Key Performance Indicators. Both the quarterly and annual reports to Council are publicly available via Council's website.



For this reporting period, Council reported achievements, progress and key performance indicator outcomes aligned to Council's corporate planning framework. With a five-year horizon to deliver the Signature Projects and Key Actions in its Corporate Plan, project commencement and completion dates vary accordingly.

Performance Summary

The Operational Plan 2024-25 set an ambitious and comprehensive program of work, encompassing a broad suite of strategic initiatives aimed at advancing the objectives of Council's Corporate Plan. The plan was intentionally forward-looking, reflecting both the organisation's strategic priorities and its commitment to delivering outcomes of long-term value to the community.

Council initiatives are progressing well, with several key milestones achieved in this reporting period:

- **Noosaville Foreshore Infrastructure Management Plan:** A 20-year strategy to guide sustainable upgrades, improve amenities and accessibility, and enhance climate resilience.
- **The iconic story of surfing in Noosa:** A comprehensive record preserving Noosa's surfing heritage, highlighting key milestones, personalities, and its cultural impact on the region's identity.
- **Floating Land 2025 Biennale:** Completed all preparations for Biennale Floating Land 2025, coordinating logistics, engaging artists and stakeholders, and promoting community participation to deliver a vibrant cultural event.
- **Wastewater treatment system auditing program:** A proactive audit of Kin Kin properties with Wastewater Treatment Plants (WTP) was completed, with further Shire-wide audits planned to ensure effective operation and protect waterways and the community.
- **Pathways & Cycleways:** Council sustained pathway standards through the renewal program and implemented the Cycling and Walking Plan to guide active transport across the shire.
- **Sustainable Procurement:** Embedded sustainable procurement practices into Council processes through a formal policy, supported by education, measurement, and reporting frameworks.
- **Waste and Resource Recovery:** Procurement underway for a green waste composting facility; solar farm feasibility and technical enquiries completed; Transfer Station redesign plans and application submitted.
- **Engagement with Traditional Owners:** 41 formal engagements were held with Kabi Kabi People's Aboriginal Corporation (KKPAC) and the Kabi Kabi Land & Sea Rangers. Council also finalised the internal Aboriginal Cultural Heritage Act training program, which is set for delivery in FY25/26.
- **Tourism Noosa:** Council approved a revised 12-month agreement with Tourism Noosa

to continue joint efforts in managing tourism and to develop a roadmap outlining the future collaboration and arrangements between the two organisations.

- **Disaster Recovery Plan:** Reconstructed Back Mountain Road after a landslide, restoring access and incorporating stabilisation, drainage, and resurfacing to meet safety and durability standards.
- **Customer Care:** Council completed a survey to gauge community satisfaction and identified opportunities to improve service delivery.
- **Policy:** Council endorsed the Integrated Compliance and Enforcement Policy to guide regulation, investigation, and enforcement across community and environmental matters.
- **Safety:** The WHS team has reviewed the Workplace Health and Safety Policy and developed a new annual Workplace Health and Safety Management System Plan.
- **Contract Management:** The Contract Management Framework has been completed, and staff training is scheduled for FY25/26.

However, there have also been delays to several key initiatives:

- Noosa River Catchment Management Plan
- Destination Management Plan
- Community Strategy
- Financial Strategy

The disruptions can be attributed to a range of factors, including resourcing constraints, competing

organisational priorities, a congested community engagement calendar, shifts in Council direction, and rising community expectations and feedback.

Initiatives experiencing significant delays are closely monitored by the responsible Manager and Director, with issues addressed through enhanced project planning and strengthened risk management practices. Additionally, the Executive Team regularly review the progress of major initiatives to proactively address any emerging challenges.

How are we tracking?

Council's Operational Plan 2024 – 2025 comprises of 107 initiatives that are strategically aligned with the themes outlined in the Noosa Council Corporate Plan 2023–2028. Each initiative contributes to Council's overarching objectives and may represent either a long-term, staged effort aimed at achieving a broader vision—potentially spanning multiple years—or a discrete project with clearly defined objectives and deliverables.

Overall, the majority of initiatives are progressing well with 76 (71%) are either 'Completed' or currently 'On Track' for completion within the scheduled timeframe. A further 25 initiatives (23%) are experiencing a 'Minor Disruption', while 6 initiatives (6%) are facing a 'Major Disruption'.

Status of Initiatives by Corporate Theme						
Status	Environment	Liveability	Prosperity	Future	Excellence	Total
Complete	6	8	3	3	13	33
On Track	8	11	6	8	10	43
Minor Disruptions	6	7	3	5	4	25
Major Disruptions	1	1	0	0	4	6
Total	21	27	12	16	31	107

Theme 1 – Environment

Highlights

- **Noosaville Foreshore Infrastructure Management Plan:** The master plan is a 20-year strategy to guide sustainable upgrades, improve amenities and accessibility, and enhance climate resilience, while preserving the foreshore's natural character and reflecting community priorities.
- **The iconic story of surfing in Noosa:** A comprehensive record that celebrates and preserves this distinctive element of the region's heritage and lifestyle. The work captures historical milestones, notable personalities, and the cultural significance of surfing in shaping Noosa's identity.
- **Council Works:** Throughout the Operational Plan year, Council ensured that all capital, civil, and maintenance works adhered to Noosa Design Principles, legislative requirements, and environmental best practices, including the practical integration of fauna- and flora-sensitive designs to minimise environmental impact.

Corporate Plan 2023 – 2028 Performance Progress

Signature Projects			
No.	Description	Comment	% Complete
1	Yuroi-Ringtail State Forest Conservation Project.	Complete.	100
2	Completion of the Noosa River Plan.	Funding and a resource secured through Resilient Rivers Program to deliver the Catchment Action Plan in 2025 and 2026.	50
3	Implementation of Coastal and Foreshore Management Plans.	Underway - implementation ongoing within allocated resources.	20
4	Delivery of Coastal Hazard Adaptation Plan (CHAP).	Various CHAP projects are underway and being delivered. Further information is available on Council's website.	30
Key Actions			
1	Ongoing delivery of Noosa Shire Heritage Program, including Heritage Register, Heritage Overlay and Heritage Portal.	Ongoing delivery of heritage program and growth of heritage portal, stage 3 of heritage register review complete - awaiting planning amendment process, new structure implemented for heritage services.	40
2	Refresh, implement and embed the Noosa Design Principles.	Draft complete. Feedback is being sought in coming months and final document to be presented to Council later this year.	60
3	Delivery of annual Capital Infrastructure Program.	Solid delivery of \$30million worth of Program consistent with previous years, especially considering weather and resource constraints. A budget initiative has been profiled for FY25/26 to better resource the Program to provide more proactive delivery.	80

Key Actions			
No.	Description	Comment	% Complete
4	Continued delivery of Community and Environment Grants Program.	Ongoing delivery of both grants programs. Community Grants Policy has been reviewed, revised and adopted. New grant categories to be implemented from September 2025.	40
5	Enhance our understanding of the value of our natural areas and systems.	Ongoing.	50
6	Develop integrated water monitoring program.	Complete and annual monitoring is ongoing - Public dashboard being developed.	100
7	Complete and implement Encroachments into Public Land Policy.	Complete and implementation is ongoing within resources.	100

Operational Plan 2024 – 2025 Performance Progress

Completed Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Date Delivered
1.3.1	Finalise the Noosaville Foreshore Management Plan to provide an asset renewal program for aging infrastructure and in response to increased community expectations and the increasing risk of climate change.	Infrastructure Services	✓	19/06/2025
1.3.5	Implement the Noosa Spit Shoreline Erosion Management Plan (SEMP) to protect the Noosa Spit and river estuary (incl. sand and Noosaville foreshores) from major coastal events.	Infrastructure Services	✓	31/08/2024
1.4.1	Prepare Conservation Management Plans for at least two Council-controlled heritage places to inform decision making about conserving and managing places of cultural significance.	Community Services	✓	26/03/2025
1.4.2	Document the iconic story of surfing in Noosa to capture this unique aspect of Noosa's heritage and lifestyle.	Community Services	✓	30/06/2025
1.5.1	Finalise the transition arrangements for the Yuroi Ringtail State Forest land for conservation to expand the area protected for conservation in Noosa Shire.	Strategy and Environment	✓	01/02/2025
1.8.3	Ensure all Council capital, civil and maintenance works are planned, delivered, and maintained in accordance with the Noosa Design Principles, legislative requirements, and best environmental practice. This includes minimising impacts on environmental values and incorporating fauna/flora sensitive designs into project planning and delivery, where practical.	Infrastructure Services	✓	30/06/2025

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
1.1.1	Continue to deliver the Modern Water Quality Monitoring Program for the Noosa and Mary River Sub-catchments to monitor the environmental health of the catchments and identify priority areas for management.	Strategy and Environment		This programme is ongoing. Monitoring was completed as planned for all sites in Q4. A six-month trial of Mary River sub-catchment monitoring has commenced with Sunshine Coast Council. Water quality dashboard has been trialled with the Noosa Waters Residents Association. Council to be briefed on the annual programme in August 2025.
1.2.1	Continue to deliver the Noosa Bushland Reserve Strategic Fire Management Plan 2021 and deliver planned burns and mechanical fuel reduction where conditions allow in priority reserves, based on a comprehensive bushfire risk assessment.	Strategy and Environment		Program planning completed for 2025 burns. Planned burns being undertaken as weather and conditions allow throughout Q4. As we are at the mid-point of the programme, we will not have a clear picture of completion until Q1 reporting of FY25/26.
1.2.2	Continue to deliver a Community Bushcare Program for active volunteers across bushland care groups and undertake a review of the Community Bushland Care Guideline.	Strategy and Environment		Annual programme for all Volunteer Bushcare groups successfully delivered.
1.3.2	Initiate the implementation of the Eastern Beaches Foreshore Management Plan 2023 focusing on education and awareness of the social and environmental values of foreshores, and key management issues.	Strategy and Environment		Education material is complete, and the public awareness campaign has started. A restoration program is underway within available budget and resourcing, and the beach infrastructure access manual is nearing completion (80%).
1.3.4	Implement the Encroachments Policy and Operational procedure, including the development of a community education and awareness campaign to guide community use and management of council managed land.	Strategy and Environment		Ongoing implementation program underway. Recovery plans have been developed for the esplanade south of the ferry – associated works to be undertaken in FY25/26. Works at Lorikeet Dr, Peregian Beach, have been completed.
1.7.3	Manage flying fox impacts on the community in accordance with the Noosa Council Statement of Management Intent (SoMI) and through community education.	Strategy and Environment		SoMI implemented for the Kin Kin roost, following community concern due to seasonal increase in flying fox population. Additional resources being applied to monitoring and impact assessment in Q1 of FY25/26.
1.8.1	Complete the review of the Noosa design principles including incorporating sustainable design to embed climate resilience, nature positive and low carbon considerations into the principles, and promote and increase awareness with key stakeholders.	Strategy and Environment		Draft Design Principles document prepared and presented at Councillor workshop in April 2025. Kabi Kabi engagement completed in July 2025. The draft document is now finalised for external key stakeholder engagement (designers and industry organisations).
1.8.2	Continue to implement best practice Development Assessment services that deliver the strategic outcomes of the Noosa Plan 2020.	Development and Regulation		Implementation continuing.

Disrupted Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
1.1.2	Enhanced management of bio basins in formal asset management systems, including asset management and renewal to reduce harmful stormwater runoff to protect and improve waterway health.	Strategy and Environment		Delivery of the maintenance schedule was delayed in Q3 due to adverse weather, and the programme was unable to recover these delays in Q4.
1.2.3	Initiate a review of the Biosecurity Plan 2020 to manage invasive species which threaten Noosa's biodiversity values.	Strategy and Environment		A draft is currently being reviewed; however, staff resources have been limited due to competing operational demands. Completion anticipated in Q1/2 FY25/26.
1.3.3	Identify high-risk erosion prone areas of the Climate Change Adaption Plan (CHAP) and scope an ongoing management program.	Strategy and Environment		Progress through the High-Risk Erosion Prone Area Working Group has stalled due to staff vacancy and changes. A Noosa Eastern Beaches Creek Erosion Risk study has been delivered by consultants, covering geotechnical, hydrological & vegetation assessments at the nine creeks along the Eastern Beaches. Assessments were used to identify slope stability risks, including urgent, short, medium and long term actions to reduce these risks. Actions vary from urgent remediation works through to longer term revegetation and weed control.
1.5.2	Review the Conservation Land Plan/Policy to provide a clear methodology for identifying land parcels for consideration of purchase (via the Environment Levy) for inclusion in the Voluntary Conservation Agreement program or the Land for Wildlife program.	Strategy and Environment		To be reported to Council in September 2025. Some delays in delivery due to further review requirements following a Councillor workshop.
1.6.1	Finalise and initiate implementation of the Noosa River Catchment Management Plan to help protect catchment values and ecosystem services	Strategy and Environment		Delayed to FY2025/26. This initiative will now be advanced as part of the SEQ Resilient Rivers Program for preparing a Catchment Action Plan. Council is being supported with funding via Resilient Rivers and resourcing to assist in preparing the Noosa River Catchment Management Plan. Community engagement on a Draft plan will occur in 2026.
1.7.1	Initiate implementation of the Noosa Threatened Fauna Roadmap including the development of 2 action plans per year for priority threatened species identified in the Noosa Threatened Fauna Roadmap.	Strategy and Environment		Action Plans for Koala Conservation and Sea Turtle are nearing completion (95%).
1.7.2	Initiate a review of the Koala Conservation Plan to ensure recovery and conservation strategies are aligned with contemporary populations and threats.	Strategy and Environment		The final draft has been completed and is undergoing internal review in Q1FY25/26.

Theme 2 — Liveability

Highlights

- **Floating Land 2025 Biennale:** Completed all preparatory activities for the successful delivery of the Biennale Floating Land 2025 event, facilitating a dynamic platform that brings contemporary arts and culture to the community. This included coordinating logistics, engaging artists and stakeholders, and promoting community participation to ensure a vibrant and impactful cultural experience.
- **Wastewater treatment system auditing program:** A proactive audit of properties in Kin Kin with Wastewater Treatment Plants (WTP) was completed and further audits are planned across the Shire to ensure WTPs are working effectively and keeping our waterways and community safe.
- **Pathways & Cycleways:** Council maintained pathway standards through the renewal program and delivered the Cycling and Walking Implementation Plan to guide the planning, development, and promotion of active transport networks across the shire. environmental impact.

Corporate Plan 2023 – 2028 Performance Progress

Signature Projects			
No.	Description	Comment	% Complete
1	Deliver Noosa Housing Strategy.	Progressing well, noting this is a 5 to 10-year Strategy.	50
2	Develop Community Strategy.	Major delay due to lack of funding and resources, some resourcing to be provided in FY25/26 to commence development and progress over two to three years.	0
3	Deliver Living Well Program.	Living Well Program established and now ongoing. Program is being expanded in FY25/26 due to success in obtaining external funding.	50
4	Implement Master Plan for Cooroy Sports Complex.	Minor infrastructure issues resolved e.g., fencing. Major infrastructure upgrades underway e.g., expansion of gym, lighting upgrade, tenure, and boundary elements under review. Work will be ongoing across the life of the Corporate Plan.	20
5	Implement Master Plan for Noosa District Sports Complex.	Major delay due to lack of success in funding applications. Some implementations in ancillary areas e.g., Olive Donaldson, Netball clubhouse. Work will be ongoing across the life of the Corporate Plan.	15
6	Prepare a new Movement Strategy and Connectivity Strategy (implementation plan for Noosa Transport Strategy for FY25-27).	The Transport and Traffic Team have now been fully recruited following two years of significant vacancies. Two workshops have been undertaken with Councillors to define priority transport projects in the next two years, pending major review of the Transport Strategy. The implementation plan is currently being drafted and presented to Councillors in a subsequent workshop.	50

Key Actions			
No.	Description	Comment	% Complete
1	Develop and implement updated master and business plans for Council's major community facilities: the Noosa Leisure Centre (NLC), Noosa Aquatic Centre (NAC), The J, Libraries, Cemeteries and Noosa Community Support.	NLC's Needs & Options Study is complete, NAC Upgrade Plan is complete, Libraries Plan is currently in draft, Cemeteries Plan is currently in draft. Work will be ongoing across the life of the Corporate Plan.	45
2	Complete community infrastructure audit and needs assessment to determine current and future needs.	Major delay due to lack of funding and resources for the Community Strategy. Anticipated to commence in FY25/26 and progress over 12 months.	0
3	Complete the feasibility of the potential ReGen Physical and Wellbeing Hub and commence implementation of outcome.	Feasibility is complete. Major project will not progress however concept and components have been incorporated into the Leisure Centre Options Study. Some elements also included in Noosa District Sports Complex grant applications.	100
4	Complete Non-Powered Water Sports Feasibility Project.	Completed and adopted. Concepts incorporated into ongoing work such as Noosa Foreshore Infrastructure Master Plan.	100
5	Develop plan to guide and increase arts and culture in public spaces.	Partially complete. Council's Public Art Policy complete and adopted. New Cultural Plan is currently in draft. Work will be ongoing across the life of the Corporate Plan.	50
6	Complete investigations of both Cooroy and Noosa Shire Business centre transit hubs.	Investigations are complete and presentations are scheduled in the near future with Councillors to share outcomes.	90
7	Redevelop Noosa Heads Bus interchange as an iconic arrival point to Noosa Heads.	Design Options report was completed in 2023. Further investigation has not commenced and awaiting precinct planning outcomes as the project cannot be designed in isolation to the adjacent Noosa Parade, Lions Park, Maze Carpark and Main Beach Reserve.	10
8	Accelerate delivery of Cycling and Walking Implementation Plan and Noosa Trails Implementation Plan.	The Noosa Biosphere Trail Network has been significantly advanced through the grant funding and Council co-contribution with Woondum and Wahpunga Trails receiving significant funding. Walking and cycling paths have advanced with the grant funded program for the replacement of the Noosa Drive pathway, completion of the Noosa Parade Stage 2 Cycle Path Design and the Peregian Beach Active Street. Council funded program include the Local Links program of other \$1million per year in construction of missing link footpaths.	50
9	Investigate and implement a new revenue system which ensures visitors contribute to the provision and maintenance of transport facilities and services they utilise.	Progressing - Increase to differential rate for transitory completed as part of budget, ensuring short stay properties contribute more. Draft Parking Management Plans prepared, including indicative paid parking areas. Visitor charge and paid parking will be tested through the Destination Management Plan.	50
10	Continue to implement the Short Stay Letting Local Law to manage the impacts of short-term letting.	Significant progress has been made implementing the local law, capturing all properties, undertaking compliance and development of reporting dashboards. An operational review has significantly progressed with input from stakeholder to further enhance the effectiveness of the local law and managing the impacts from SSL.	100

Operational Plan 2024 – 2025 Performance Progress

Completed Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Date Delivered
2.2.3	Maintain the standard of pathways throughout the shire through the delivery of the pathway's renewal program.	Infrastructure Services		30/06/2025
2.3.1	Finalise and commence implementation of the Public Art Policy to improve the character and aesthetics of public spaces.	Community Services		14/03/2025
2.3.2	Prepare for the delivery of the biennale Floating Land 2025 event which brings arts and culture to a contemporary community.	Community Services		30/06/2025
2.4.3	Deliver the Cycling and Walking Implementation Plan to guide Council's planning, development and promotion of bike and walking networks in the future.	Infrastructure Services		30/06/2025
2.5.3	Complete community halls Disability Discrimination Act (DDA) compliance and asset management condition assessments to ensure quality, accessible and fit for purpose community facilities.	Development and Regulation		01/02/2025
2.6.2	Review and complete the Community Grants program and policy to further support community organisations to deliver community development initiatives.	Community Services		23/01/2025
2.8.1	Deliver the Living Well Noosa program to improve the health and well-being of the community.	Community Services		01/02/2025
2.8.2	Undertake a proactive auditing programme of wastewater treatment systems to keep community safe and maintain water quality and the health of waterways.	Development and Regulation		30/06/2025

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
2.1.1	Continue to implement key actions of the Noosa Housing Strategy including: – Development of a Housing Monitoring program. – Partnering with State Housing Department, Community Housing providers and industry to advance the planning and development of affordable housing. – Continue site investigations at Lake Macdonald Drive, Cooroy, for affordable housing outcomes. – Identifying grant and funding opportunities for affordable housing outcomes.	Strategy and Environment		<p>The Housing Strategy update and proposed Housing Monitoring program were reported to Council in March 2025. Housing Monitoring report is being prepared and external service provider engaged for data analysis.</p> <p>Engagement with the State government for State-driven development continues. The State government confirmed a social housing development of 32 dwellings in Tewanin and purchase of an additional site.</p> <p>Site investigations completed at 62 Lake Macdonald Drive, community engagement undertaken and report submitted to Council presenting revised site option. Tender process has been completed, and the report will be presented to Council in July 2025.</p> <p>Tenders under review for master planning of Council sites for affordable housing using grant funding; proposed planning scheme amendments on housing affordability awaiting Minister's sign-off submitted February 2025.</p>
2.1.2	Continue to implement and monitor the Short Stay Letting Local Law to manage the impacts of short-term letting.	Development and Regulation		<p>Short Stay Local Operational Review has significantly progressed. The stakeholder survey has been completed and the feedback reviewed. Stakeholder roundtable session completed, feedback from roundtable included completed briefing to Council. Report with recommendations to be presented at August 2025 round of Council meetings.</p>
2.2.1	Complete the upgrade of the Woondum and Wahpunga trails in accordance with the Noosa Biosphere Trails Master Plan to improve the condition of trails, increase connectivity between Cooran, Kin Kin and Lake McDonald, and recreational activity.	Infrastructure Services		<p>Project Reference Group has been re-established to guide scope of works. On the ground works has commenced, with ongoing procurement and scope refinement underway for remaining works to meet grant obligations. QPWS permit Section 34 application for all trails progressing well. This project is funded until November 2026.</p>
2.4.1	Complete and deliver the Movement and Connection Delivery Plan to improve transport links, walking and cycling connections and movements.	Strategy and Environment		<p>Review of actions included in the Transport Plan and Cycling and Walking Strategy has been undertaken. A draft Delivery Plan has been prepared for internal review. The draft was discussed at Councillor workshop in April 2025.</p>

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
2.4.2	Commence a Northern Sunshine Coast Public Transport Strategy including advocating with DTMR for the finalisation of the strategy and undertaking investigations into the Cooroy and Shire transit hubs to improve public transport connectivity in the shire for residents and visitors.	Infrastructure Services		The Noosa Shire Council Parking and Transport Strategy (NSCPTS) is progressing as scheduled. Team members have actively participated in a recent workshop, contributing to the development of key priorities. Community consultation is anticipated to take place in September 2025, ensuring public views are integrated into the next phase of strategy development.
2.4.5	Embed the Go Noosa program including the free weekend and holiday bus program, as part of the Transport Strategy to reduce traffic congestion and reduce emissions.	Infrastructure Services		The Go Noosa program was delivered for the 2024/25 FY. An evaluation report was presented to Council in August 2025.
2.4.6	Undertake investigations into the Noosa Woods Jetty as potential ferry stop location as a means of public transportation, and to provide increased access to Noosa Woods.	Infrastructure Services		Consultant has been appointed to lead the investigation and targeted stakeholder engagement has occurred to inform consultants initial findings. Councillor workshop was undertaken in July 2025 to present the Phase 1 findings. This will lead into Phase 2 Concept Design development and subsequent broader community engagement.
2.5.1	Complete a new Noosa Libraries Business Plan to ensure the delivery of a well-planned service that meets community needs.	Community Services		As of Q4, the Libraries Plan has been graphically designed and is undergoing final edits before being implemented in early FY25/26.
2.5.4	Commence the design process for an Accessible Adult Change Facility as part of the Noosaville Foreshore Management Plan.	Infrastructure Services		Design Brief and amenities siting completed. Consultant has completed a Concept Design. A Councillor briefing on the concept scheduled for July 2025 with targeted stakeholder engagement to follow.
2.5.6	Provide inclusiveness coaching support to community groups to increase community participation for people with disabilities.	Community Services		Council's Inclusion Coach continues to implement and deliver the Sport4All program across the shire working with schools and clubs. To date, 21 sports clubs and four schools have engaged with the program. Assisted skateboarding was included in the recent Noosa Skate 2025 Peregian Day in the Park with a specialised frame enabling wheelchair-bound participants the opportunity to experience skateboarding.
2.7.2	Complete a needs assessment for the Noosa Leisure Centre (NLC) and Noosa Aquatic Centre (NAC) to provide a basis on which the sporting needs of the community are determined.	Community Services		NLC Needs Assessment completed with further work required to progress project into next stages and NAC project at latter stages of delivery.

Disrupted Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
2.2.2	Finalise the Noosa Botanic Gardens Master Plan to help guide future improvements and enhance the visitor experience.	Infrastructure Services		Stakeholder Reference Group, meetings & initial public consultation complete. Draft to be submitted to Council in September 2025 for endorsement and final public consultation.
2.4.4	Develop the Noosa Parking Management Plan to guide our approach to the management of parking throughout the shire.	Infrastructure Services		The Parking Management Plan is currently on hold, pending the outcomes of the community consultation for the Destination Management Plan. The findings from that process will help inform the direction and priorities of the Parking Management Plan moving forward.
2.5.2	Continue to undertake the staged implementation of Master Plans for the Cooroy and Noosa District Sports Complexes (NDSC) to improve sport and recreation facilities and increase participation in sports.	Community Services		Noosa District Netball Clubhouse rebuild underway with an anticipated completion in August 2025. Internal road upgrade at NDSC subject to design and external funding opportunities. Cooroy Sports Complex: - Field lighting upgrades to be completed and handed over by August 2025. - Gymnastics and multi-use area upgrades detailed design has been completed, now awaiting final costings and approval to go to tender for construction. - Internal road and car park upgrades on hold until capital works allocation allocated.
2.5.5	Finalise the review of community purpose land and the Infrastructure Tenure Policy to provide a consistent framework to ensure the equitable use of community purpose land and infrastructure within is utilised to its full potential.	Development and Regulation		A second Councillor workshop has been held, during which the need for further external stakeholder consultation was identified. The additional consultation extends the timeframe, with completion of the review and adoption of the updated policy expected to occur in FY 25/26.
2.6.1	Undertake the preparatory phase for the proposed development of a new Community Strategy which outlines the community's vision for Noosa and guides planning and decision making.	Community Services		No internal staffing or funding for external resourcing is available to begin this piece of work this quarter and this is unlikely to change for the remainder of the financial year.
2.7.1	Complete Noosa Cemeteries Plan to guide the future management of council's cemeteries and ensure cemetery services meet future demand.	Community Services		Consultation has been undertaken with key stakeholders. Draft has been completed and is currently under internal review. Progress constrained by available resourcing.
2.7.3	Investigate a new revenue system which ensures visitors contribute to the provision and maintenance of transport facilities and services they utilise.	Infrastructure Services		Paid parking and congestion charging were investigated as part of the Parking Management Plan and in line with the project scope and findings presented to Councillors in a series of workshops. Further refinement will be informed by findings from the community consultation process from the Destination Management Plan.
2.7.4	Continue to progress asset management planning for council's community services buildings and community infrastructure to ensure their ongoing suitability to meet the functional needs of current and future users.	Community Services		Building condition assessment reports (BCARs) 40% completed with further BCARs delayed due to resourcing. Additional BCARs expected to recommence by the end of August 2025 with one due for completion by December 2025. 28% of comprehensive Asset Management Plans (AMPs) near completion. Progress constrained by available resourcing.

Theme 3 — Prosperity

Highlights

- **Sustainable Procurement:** Embedded sustainable practices into Council’s procurement processes through adoption of a formal policy position, alongside the development of education, measurement, and reporting frameworks.
- **Waste & Resource Recovery:** Procurement initiated for the design, construction, commissioning, and handover of a green waste composting facility. Feasibility study and technical enquiries for a solar farm completed. Development plans and application for the Transfer Station redesign submitted.

Corporate Plan 2023 – 2028 Performance Progress

Signature Projects			
No.	Description	Comment	% Complete
1	Regional Art Gallery Project Feasibility Project.	Stage 2 Feasibility Study Complete; Stage 3 Business Case Complete; Stage 4 Funding Options and Staging Plan to be undertaken in FY25/26. Work will be ongoing across the life of the Corporate Plan.	60
2	Transform waste management practices in line with the new Waste Strategy.	Waste Plan is complete and is ongoing with waste diversion target being met. Council is actively seeking partnership funding to implement innovative waste management technologies at its Resource Recovery Area supported by a new site Master Plan to support new practices.	100
3	Finalise Green Economy Industry Development Plan.	Complete	100
Key Actions			
1	Complete the next stage of the Peregrin Digital Hub and continue to invest in the ongoing development of Noosa’s position as a technology and innovation hub.	Complete - Successfully providing ongoing support to tech and innovation.	100
2	Complete Shire Wide Employment Land Review and implement actions from this plan.	Complete - implementation of actions underway.	100
3	Develop a Food and Agribusiness Industry Development Plan.	Delayed.	0
4	Advance sustainable procurement policies and practices for Council’s procurement of services and products.	Progressing - Scope is currently being finalised.	20

Operational Plan 2024 – 2025 Performance Progress

Completed Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Date Delivered
3.1.3	Progress the embedding of sustainable procurement practices into Council’s procurement of services and products, through the adoption of a formal policy position, as well as developing an education, measurement, and reporting framework.	Corporate Services	✓	30/06/2025
3.2.1	Progress investigation of a future skills learning hub and Skills Plan to identify current and future skill needs for priority Noosa businesses.	Strategy and Environment	✓	25/04/2025
3.6.1	Complete stage 3 of the Regional Art Gallery Feasibility Project including a Business Plan for council’s consideration.	Community Services	✓	02/12/2024

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
3.1.2	Implement the Noosa Economic Development Smart Biosphere Strategy (NEDS) Action Plan and identify and advance priority projects including the activation of strategic employment land.	Strategy and Environment	🎯	Ongoing delivery of Noosa Smart Biosphere Economic Development (Action) Plan and priorities including: <ul style="list-style-type: none"> - Development of Destination Management Plan (November 2025 adoption anticipated) - Gold Eco-Destination Accreditation (Ongoing) - Development of Noosa Council Events Strategy (First draft moved to Q2 FY25/26) - Implementation of Green Economy Plan, including activation of Circularity Precinct in collaboration with Waste Management, building capacity in green businesses and auditing Noosa’s Electric Vehicle capacity and enabling infrastructure needs in collaboration with Waste Management Branch (Circularity Precinct Ongoing/EV Infrastructure Audit Q1 FY25/26) - Industry Development Plans - including Food & Beverage and Education (Ongoing) - Food and Agribusiness Hub Proof of Concept scheduled for Q1 FY25/26 - Business Support Programs (Business Boost/ECDEV Grant/ Capability Workshops and Industry Communications completed for FY24/25)

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
3.3.1	Advance the preparation of a Food and Agribusiness Industry Development Plan and progress key actions with the Food and Agribusiness Network (FAN).	Strategy and Environment		Industry Development Plan (Scheduled for completion in Q1 FY25/26). Food and Agribusiness Network (FAN) Partnership Agreement completed and signed.
3.7.1	Develop the Noosa Landfill and Resource Recovery Facility Master Plan to provide future direction in the management of the Resource recovery centre and maximise waste diversion and minimisation practices.	Infrastructure Services		Key projects within stage 1 of the Masterplan have advanced with a Development Application lodged in February 2025 for Council consideration to provide for a shovel ready project. Grant funding application has been submitted with the Federal Government. High level concept designs completed. Waiting on funding update.
3.7.2	Implement best practice waste management practices and continuous improvement across all waste functions and assets to support the principles of the waste hierarchy and actions in the Waste Plan.	Infrastructure Services		Waste Plan 2023-2027 action tracker has been developed with a project plan to support delivery of key milestones. This is monitored monthly by the team. Recent environmental performance reporting has shown ongoing reduction in carbon emissions and waste diversion consistent with Waste Plan targets. A project plan for FY25/26 key waste plan actions is being developed and will guide the monthly action plan reporting.
3.7.3	Complete feasibility studies and development plans for new waste infrastructure projects incl. anaerobic digestion, composting, biochar and solar and utilisation of landfill gas and explore options and funding mechanisms.	Infrastructure Services		Procurement process underway specific to compost facility, with invitation to the open market to design, construct, commission and handover of a green waste composting processing plant. Feasibility study and preliminary technical enquiry for a solar farm have been completed. Development Plans and Application for the Transfer Station Redesign have been submitted to DA. Feasibility study for anaerobic digestion, biochar and utilisation of landfill gas will be undertaken as part of Stage 2 Master Planning Activities.

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
3.8.1	Initiate scoping and seek grant or external funding to advance the concept of Noosa Shire as a 'Living Lab' – partnering with industry and research organisations to investigate, use data and technology to develop innovative solutions for Noosa.	Strategy and Environment		The grant application for Cities Deal funding to create a smart mobility lab in the Peregrian Digital Hub precinct was unsuccessful. Council continues to work with the adjacent landowner within the innovation precinct about synergies with the proposed development of that site. The scope and opportunity for advancing Living Lab is progressing through the development of the investment Road Map to Net Zero Emissions and implementation of Smart Biosphere Strategy priorities. Formalising this program will require further consideration.

Disrupted Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
3.1.1	Advance the Sustainable Procurement Policy and establish practices for Council's procurement of services and products.	Corporate Services		Sustainable Procurement (SP) Matrix review underway and SP 'Pillars' have been included on Contract Number Request Forms to commence capturing some data/information.
3.4.1	Scope, prepare and initiate a pre-feasibility for a Food and Agri Business HUB	Strategy and Environment		Minor delay due to competing priorities - Initial scoping and project plan scheduled for completion Q1 FY25/26.
3.5.1	Complete amendments to Noosa Plan 2020 to support and enable the Innovation precinct at the Shire Business Centre to develop.	Strategy and Environment		Final amendments submitted to State February 2025, now awaiting Ministerial approval for adoption and commencement. Activation discussions continue with Stockwell Group.

Theme 4 — Future

Highlights

- **Engagement with Traditional Owners:** Throughout the report year, 41 formal engagements were held with KKPAC and the Kabi Kabi Land & Sea Rangers. Council has also finalised the internal Aboriginal Cultural Heritage Act training program in partnership with KKPAC, which is scheduled for delivery starting in FY25/26.
- **Tourism Noosa:** Council approved a revised 12-month agreement with Tourism Noosa to continue joint efforts in managing tourism and to develop a roadmap outlining the future collaboration and arrangements between the two organisations.
- **Disaster Recovery Plan:** Reconstructed Back Mountain Road following a significant landslide, restoring full access and ensuring the road meets safety, resilience, and engineering standards. The works included stabilisation, drainage improvements, and resurfacing to enhance long-term durability and reduce future risk.

Corporate Plan 2023 – 2028 Performance Progress



Signature Projects			
No.	Description	Comment	% Complete
1	Reconciliation Action Plan (RAP) project.	RAP delayed in consultation with Kabi; Kabi Kabi Commitment complete, Relationship Agreement nearly finalised - major progress on relationship, engagements and Kabi Commitment. Work will be ongoing across the life of the Corporate Plan.	10
2	Develop an Olympics and Paralympics Plan.	Pre-planning and stakeholder engagement work underway. More formalised preparation will commence in FY25/26 with the employment of a dedicated project officer.	15
3	Complete and implement the Destination Management Plan (DMP)	Draft for Engagement nearing completion.	60
4	Advance the Sunshine Coast and Noosa Regional Climate Action Roadmap.	Complete - Project finalised as at June 20 2025.	100
5	Develop an Urban Greening Program.	Phase 1 complete - Future phase on hold pending funding.	25
6	Implement Noosa Placemaking Program.	Program implemented - Policy developed and endorsed - Pilot Program complete. Pomona Place Plan complete - now moving into implementation	75

Key Actions			
No.	Description	Comment	% Complete
1	Continue to adequately plan for, prepare and resource for, disaster management and recovery.	Ongoing. The Management Program has been supplemented by the delivery of the dedicated Local Disaster Co-ordination Centre. Disaster reconstruction from 2022 (21 projects) has largely been delivered, especially the Black Mountain Landslide Repair with the remaining project at Schreibers Road to be completed in coming months. Recovery improvements include an audit of primary and secondary evacuation centres and staged improvements to these e.g., upgrade of bathroom facilities at the NLC, implementation of Guardian Recovery module to improve planning, delivery, and monitoring of recovery actions. Work will be ongoing across the life of the Corporate Plan.	100
2	Continue to adequately plan, prepare and resource for climate change resilience.	Ongoing	50
3	Uphold, monitor, maintain and amend the Noosa Plan as required to ensure it remains contemporary and responsive to other Council strategies and community needs.	Ongoing	100
4	Complete an Advocacy Plan that addresses top 10 shire-wide issues and infrastructure needs.	Complete	100
5	Identify and implement a contemporary revenue diversification and strategic investment approach that identifies innovative and alternate revenue streams for Council.	Progressing and ongoing	40

Operational Plan 2024 – 2025 Performance Progress

Completed Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Date Delivered
4.4.2	Complete the Advocacy Plan that addresses top 10 Shire wide issues and infrastructure needs.	Strategy and Environment	✓	01/04/2025
4.6.2	Develop and maintain relationships with key Brisbane 2032 stakeholders	Community Services	✓	30/06/2025
4.8.2	Deliver Disaster preparedness, Resilience and Recovery activities to support Council and the broader community.	Infrastructure Services	✓	31/03/2025

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
4.1.1	Continue to engage with our traditional owners and ensure cultural heritage and indigenous values are incorporated into key projects.	Strategy and Environment	🎯	Forty-one (41) formal engagements held over FY24-25 with KKPAC and the Kabi Kabi Land & Sea Rangers. The Relationship Agreement and Kabi Kabi Commitment Implementation Plan are in final draft form. Council has also finalised the internal Aboriginal Cultural Heritage Act training program in partnership with KKPAC and scheduled for delivery starting in FY25/26.
4.2.1	Complete the Destination Management Plan, integrating community feedback for Council endorsement, and commence cross-council implementation of priority actions.	Strategy and Environment	🎯	Individual Project Control Group (PCG) and External Reference Group meetings (15 meetings) were undertaken. Feedback from these meetings were included in the draft DMP document and presented to Council for further consideration. Special Meeting scheduled for August 2025 to endorse the draft DMP for the next phase of community engagement.
4.3.1	Develop initiatives/concept to facilitate youth engagement in community engagement and decision making with the goal of increasing youth representation.	CEO Office	🎯	The process has been initiated to establish a Community Engagement Feedback Panel, with steps being taken to ensure representation from a diverse cross-section of the community. Youth participation is being actively sought to incorporate younger perspectives into the decision-making and feedback process.
4.5.1	Complete the Place Pilot Program in Pomona and share learnings to improve the future of the program and inform future planning for Pomona.	Strategy and Environment	🎯	Final Pomona Place Plan endorsed by Council March 2025. Evaluation report to be submitted to Council in August 2025.
4.6.1	Undertake preliminary planning for the Brisbane Olympics and Paralympics 2032	Community Services	🎯	Evaluation of the latest developments and actions on Games planning is continuing through CoMSEQ and broader Games committees. Internal discussions with relevant impacted portfolios have commenced; however, the establishment of an internal working group has been paused pending greater clarity on the overall Brisbane 2032 strategic direction. Council staff resourcing has been allocated in the 2025/26 budget to progress planning.
4.8.3	Complete the implementation of the Disaster Recovery Plan for the 2022 Floods & Rain Event.	Community Services	🎯	Majority of reconstruction projects complete including major Black Mountain landslip. Final reconstruction project near completion. Human social Recovery Plan completed.

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
4.8.4	Continue the implementation of the Coastal Hazards Adaptation Plan (CHAP), including planning for Living Foreshores Noosa, Coastal Wetland Restoration Project.	Strategy and Environment	🎯	Phase 2 of the Coastal Wetland Restoration Project with University of Queensland and KKPAC is underway. An initial site assessment on Cooloothin Creek Nature Refuge has been undertaken and grant funding is being sought through QCoast2100 Round 3. The Living Foreshores Noosa project continues to progress, with works at Hilton Esplanade scheduled to recommence in Q1 FY25/26.
4.9.1	Progress the development of a program for long term implementation of contemporary revenue diversification and a strategic investment approach for innovative and alternate revenue streams for council.	Strategy and Environment	🎯	Internal revenue diversification working group continue to meet, to advance a pipeline of work supported by the new Strategic Land Policy. Commercial diversification portfolio now sits within the Economic Development team in Environment and Strategy Department.

Disrupted Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
4.2.2	Undertake a review of the Tourism Noosa Partnership Agreement to align with DMP outcomes.	Strategy and Environment	🚫	Council endorsed a revised 12-month agreement at a Special Meeting in May 2025. Partnership Agreement (including Road Map) under review. Awaiting Q4 Report from Tourism Noosa to enable Annual Review.
4.4.1	Finalise the amendments to the Noosa Plan 2020 and seek to implement the Noosa Housing Strategy 2022 to address housing challenges faced by our residents.	Strategy and Environment	🚫	Final amendments submitted to state in February 2025, now awaiting Ministerial approval for adoption and commencement.
4.7.1	Develop the Emissions Offset strategy/plan and road map towards Zero emissions for council services.	Strategy and Environment	🚫	Roadmap to Net Zero Emissions project is underway with a series of Councillor workshops. Minor delays experienced due to FY25/26 budget uncertainty for Waste and Recovery Centre master planning, staff resource limitations, procurement, and grant applications. Completion is anticipated for end of Q2 FY25/26
4.8.1	Advance the Sunshine Coast and Noosa Regional Climate Action Roadmap by delivering the Regional Cascading Risks and Critical Infrastructure Failure Project with Sunshine Coast Regional Council.	Strategy and Environment	🚫	Project is complete and final reports have been received. QRA grant has been acquitted. Final Executive Steering Group meeting was postponed to August 2025 to align with Executive team availability. Report to ET and Council anticipated for September 2025.
4.8.5	Advance flood resilience projects including updating the Noosa River Flood Study, Six Mile Creek Flood Study and Noosa Flood Management Plan.	Strategy and Environment	⚠️	The Climate Change Adaptation Program Lead role has now been filled with most flood projects back on track apart from Lake Entrance Blvd Flood Study Phase 2. Noosa River & SMC Catchment Flood Study Updates have experienced delays.

Theme 5 — Excellence

Highlights

- **Customer Care:** Council completed a survey to assess community's satisfaction with Council services to identify opportunities for improved service delivery.
- **Policy:** Council endorsed the Integrated Compliance and Enforcement Policy, providing a framework for regulating, investigating, and enforcing compliance across community and environmental matters.
- **Safety:** The WHS team has reviewed the Workplace Health and Safety Policy and developed a new annual Workplace Health and Safety Management System Plan.
- **Contract Management:** The Contract Management Framework has been completed, and staff training is scheduled for FY25/26.

Corporate Plan 2023 – 2028 Performance Progress

Signature Projects			
No.	Description	Comment	% Complete
1	Development of a Revenue Diversification Plan	Development of the Plan is underway.	40
2	New Digital Strategy and supporting Digital Transformation Project.	Major delay due to resourcing constraints, supporting the transition to business as usual, establishment of project management, governance and improved reporting. Anticipated that a digital strategy and broader ICT roadmap be tabled in draft for September 2025 ICT Steering Committee.	0
3	Implementation of a Corporate Performance Reporting System and Community Dashboards.	Progressing well. System now implemented and reporting electronically.	75
Key Actions			
1	Development of a Customer Experience Program.	Minor delay due to lack of funding & resourcing; Community Satisfaction Survey complete, initial customer data analysis complete, PCG and working groups established, Road Map being developed. Work will be ongoing across the life of the Corporate Plan.	15
2	Noosa Capability Plan and development of a People and Culture Strategy and Workforce Plan.	Delays due to staff movement and resourcing. Ongoing development is a priority.	10
3	Updating of Levels of Service Catalogue.	All service level catalogues were updated as part of FY24/25 budget	100
4	Continued implementation of Asset Management Framework, including the development of the Strategic Asset Management Plan.	Strategic Asset Management Plan (SAMP) created and being refined.	60
5	Development of sustainability accounting and reporting practices.	Ongoing.	50

Operational Plan 2024 – 2025 Performance Progress

Completed Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Date Delivered
5.1.2	Assess the community's satisfaction with Council services to identify opportunities for improved service delivery.	Community Services	✓	24/06/2025
5.1.3	Transition Council's website from its existing content management system to an improved platform which increases functionality, website performance and lifts Council's online presence.	Corporate Services	✓	28/02/2025
5.2.3	Finalise the review of the Service Level Catalogue to assist Council in planning and delivering sustainable services to the community.	CEO Office	✓	30/06/2025
5.3.3	Develop a contemporary Integrated Enforcement and Compliance Policy.	Development and Regulation	✓	15/05/2025
5.4.3	Continue to promote the Thrive Program to support employee wellbeing.	Corporate Services	✓	30/06/2025
5.4.4	Review the Workplace Health and Safety Policy and develop a new annual Workplace Health and Safety Management System Plan.	Corporate Services	✓	09/04/2025
5.4.5	Complete the negotiation process for Council's new Certified Agreement which will set out the conditions of employment for Council and the rights and entitlements of Council employees.	CEO Office	✓	19/06/2025
5.4.6	Undertake an employee engagement survey to assess workplace wellbeing and staff satisfaction.	Corporate Services	✓	25/10/2024
5.5.4	Complete the new Council Privacy Policy for Council's consideration to strengthen our governance framework.	CEO Office	✓	01/02/2025
5.5.5	Facilitate a mid-term 'check in' with Councillors on the Corporate Plan.	CEO Office	✓	23/06/2025
5.5.6	Finalise the Contract Management Framework and implementation plan	Corporate Services	✓	31/05/2025
5.6.1	Increase the capabilities of engagement ambassadors throughout the organisation through training and collaboration to ensure better outcomes when conducting community engagement on projects and initiatives.	CEO Office	✓	01/02/2025
5.7.3	Finalise the Strategic Land Review of council land holdings to identify opportunities for activation and engagement.	Strategy and Environment	✓	01/01/2025

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
5.1.1	Implement a Customer Experience Program to create better experiences for our customers across the organisation.	Community Services	🎯	CX Steering Committee meets regularly; Systems & Processes, Customer Service Charter, Community Satisfaction Survey Working Groups formed; Councillors, Executive and Leadership Group briefed. Engaged a consultant to assist with the development of a CX roadmap involving stakeholder workshops. Implementation of actions constrained by available resourcing.
5.2.1	Progress embedding sustainability within the organisation through the development and implementation of a sustainability framework.	Strategy and Environment	🎯	A roadmap for embedding climate risk and sustainability has been developed. The grant application to QCRC for resources to progress phase one was unsuccessful, necessitating a pivot to focus limited resources on embedding only the sustainable procurement policy, guideline, and training—delivered in partnership with the Procurement team
5.3.1	Develop a new ICT and Digital Strategy to provide the foundation for technology requirements and digital transformation over the next 5 years.	Corporate Services	🎯	Resourcing constraints and competing priorities have limited progress but the initiative has regained traction in this quarter.
5.3.4	Implement a business improvement program to identify opportunities for increased efficiency and effectiveness in Council's operations.	CEO Office	🎯	Key departments have engaged business improvement officers to link in with ICT Business Improvement Officer to identify efficiencies and possible system upgrades or new systems requirements. The rollout of the system improvements is progressing well, and implementation is expected as programmed.
5.4.1	Develop an appropriate capability framework/plan (finance, systems and people) that supports the Corporate Plan objectives.	CEO Office	🎯	Annual branch plans to deliver on Operational Plan objectives are compulsory for all branches. New systems and upgrades are being identified, and a specific budget has been allocated to support their implementation. The work on an overall consolidated capability plan and framework is scheduled for 2025/26.
5.4.2	Develop a workforce planning model and process and partner with managers to undertake workforce planning.	Corporate Services	🎯	People and Culture officers attended the LGAQ Workforce Strategy & Planning Forum on 30 October 2024. A draft Workforce Planning framework will commence being co-created with the Executive Team in Q2 2026.

On Track Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
5.5.3	Continue to implement actions to increase the effectiveness of the Audit and Risk Committee and the internal audit function.	CEO Office	🎯	Recommendations from the review are being progressively addressed, including but not limited to the review of the Committee Charter, Internal Audit Policy, and Rolling Work plan. Further, a Strategic Internal Audit Plan has been developed, and the Internal Action Register has been reviewed.
5.8.1	Continued implementation of Asset Management framework, including the development of the Strategic Asset Management Plan which includes a hierarchy for total management plans and functional asset management plans.	Infrastructure Services	🎯	On 10 December 2024, Council adopted the Strategic Asset Management Plan 2024-2030 at the Services and Organisation Committee Meeting. The ongoing implementation of the Asset Management Framework is monitored through the Council Asset Management Steering Committee. Renewed focus required on Total Asset Management Plans and asset renewal schedules for under-represented assets.
5.9.1	Deliver the budgeted Capital Works program across Shire to budget time and quality expectations.	Infrastructure Services	🎯	Progress on the program is presented in a regular Quarterly Report to Council. As referenced in the quarterly report; resourcing and rising project costs pressures are proving challenging to deliver the program. Notwithstanding delivery pressures, good progress has been made on delivery, and considerable work undertaken to contain project costs. Additional resources have been approved for 25/26FY to better advance program in future years.
5.9.2	Initiate review of the Local Government Infrastructure Charges Plan (LGIP) to identify the long-term infrastructure needs of the community.	Strategy and Environment	🎯	Report on five yearly review was submitted to Council March 2025 resolving to prepare LGIP amendment. Finalising technical input studies. Working across departments to review desired standards of service and identify schedule of works and costings.

Disrupted Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
5.2.2	Finalise the development of the Financial Strategy, supported by the 10-year financial plan model, and incorporating the Funding Strategy, Revenue Diversification Strategy, and the Strategic Land Review.	Corporate Services	⚠	Strategic Land Review complete. Funding and Revenue Diversification Strategy at concept stage, with long-term Financial Strategy to be developed in FY25/26. Progress delayed due to resourcing constraints and competing priorities. Preliminary work commenced to develop the format and gather information to inform structure and scenario analysis.
5.2.4	Complete the audit of all water and electricity meters and review contract and tariff arrangements to ensure efficient service connections and pricing.	Corporate Services	🔄	Utilities Analyst role assigned to Procurement Branch - Potential candidate withdrew interest in Q3. Note - new electricity contracts will commence in October and January (Streetlights and Large Sites) with noted savings.
5.2.5	Complete Council's Performance Measurement Framework to support Council to actively manage and improve organisational performance.	CEO Office	⚠	A set of performance measures has been developed and is reported against as part of the quarterly Operational Plan Update. Formulation of the overarching Performance Measurement Framework is still outstanding due to resource constraints.
5.3.2	Commence the review of Local Laws.	Development and Regulation	⚠	Councillor Workshop held 1 May 2025 which discussed various review options.
5.5.1	Progress the implementation of the corporate performance reporting system, and technology solutions to risk management and governance-related processes.	CEO Office	🔄	The system has been implemented for quarterly Operational Plan reporting. Progress on Operational Plan Initiatives is being tracked through the new Corporate Reporting System, with both the FY24/25 Q3 and Q4 reports successfully issued via this platform.
5.5.2	Co-ordinate a review of Council's Strategic Risk Register with the new Council to identify and mitigate against any emerging risks and determine Council's risk appetite.	CEO Office	🔄	Workshop with councillors to commence a review of Council's Enterprise Risk and Opportunity Management Policy (EROMP), which includes Council's risk appetite is now scheduled for completion in FY25/26, with the support of Council's insurance provider (Regional Risk Coordinator). An update on Council's Strategic Risk Register will form part of the upcoming workshop. Due to competing priorities, this financial year, the Councillors were reminded of the EROMP and to consider risk factors in their overall decision-making processes.

Disrupted Initiatives				
OP Ref	Initiative	Lead Service Area	Status	Comments
5.7.1	As part of the development of a Council Revenue diversification and Funding Model (to inform the Finance Strategy & Futures Fund) explore investment structure frameworks for Place, Economic, Social and Climate Resilience infrastructure.	Strategy and Environment	🔄	The project scope is nearing completion to investigate various funding models, including the concept of a futures fund. Options explored have included a visitor charge. Community consultation is currently underway as part of the Destination Management Plan process.
5.7.2	Finalise the development of the Boreen Point Campground Master Plan.	Strategy and Environment	⚠	Consultant engagement and design work have been completed. The project is currently on hold due to challenges in securing development approval under the existing scope and scale. Progression will remain paused until planning constraints are resolved, and alternative options have been reviewed.



Infrastructure Spotlight

Council's largest asset component is infrastructure, encompassing a broad and diverse portfolio of roads, bridges, buildings, and community facilities. These assets are fundamental to supporting community wellbeing, environmental sustainability, and the effective delivery of services across the Shire. They represent a significant investment and are managed to ensure long-term value, resilience, and alignment with community needs.

Each year, Council identifies and prioritises infrastructure projects that are critical to achieving the strategic objectives outlined in our Corporate Plan. These projects are selected not only for their operational importance but also for their contribution to the Shire's liveability, connectivity, and environmental stewardship.

For the current financial year, Council successfully delivered several key infrastructure projects, each contributing to our strategic vision and enhancing the quality of life for residents and visitors alike. Highlights of these completed projects are outlined below.



Capital Works Program 2024 - 2025		
Project	Project Description	Total Cost (\$)
Shire Wide - VHF Infrastructure Upgrade	Council investigated and undertook preliminary design works for a proposed VHF radio communication network to address known coverage issues and to provide continued connectivity during and following disaster events and installed GPS vehicle monitoring in all Council vehicles. This ensures driver safety by enabling quick location and assistance in disasters and hazardous conditions and provides a record of vehicle movements for post-disaster analysis. It additionally allows real-time monitoring and coordination in disaster events, enhances response times and improves data collection and analysis to identify improvement opportunities.	610,000
Noosa Heads - Claude Batten Dr - Plumbing	Approximately 700 metres of water main was renewed along Claude Batten Drive through to the Noosa River Mouth. This project included the restoration and re-vegetation of the natural area upon completion to preserve the local environment. The upgrade significantly enhances the reliability of the mains water supply servicing public amenities, showers, taps, lifeguard towers, irrigation systems, and the sand pumping station, addressing water loss issues associated with the aging infrastructure.	185,000
Tewantin Childcare (19 Moorindil St) - Roof Replacement	The roof at Tewantin Childcare (C&K) at 19 Moorindil Street was replaced as it had reached the end of its useful life. The project ensures the building is fully protected from the elements and included the installation of new extraction fans and associated electrical works to support ventilation and functionality within the facility.	185,000
Peregian Beach Skate Park Design & Construction	The Peregian Beach Skate Park was upgraded with valuable input from local skaters, resulting in a revitalised facility featuring three distinct zones to cater to all skill levels. Enhancements include improved drainage, new seating, and the retention of the park's popular shade sail, ensuring it remains a welcoming and functional space for the community.	495,000
Noosaville - Apex Park Fitness Equipment Upgrade	The aged fitness equipment was completely replaced, including new soft fall rubber surfacing to improve impact attenuation and drainage. All equipment has been reoriented to face the river, offering users an enhanced outlook. The upgrade also includes accessible fitness units for people with a disability, developed in consultation with stakeholders to ensure inclusivity and usability.	126,000
Noosa Heads - Lions Park - Amenities Upgrade	A high-use facility with limited maintenance over the past decade, underwent a major upgrade to improve both functionality and appearance. As a key asset influencing the visitor experience and image of the Noosa Shire, the refurbishment aimed to restore the facility to a standard that reflects the area's reputation. Works included significant internal and external improvements, upgrades to meet current disability compliance standards, and the installation of additional external showers to better serve the local community and tourists alike.	380,000
Pomona SES Amenities Upgrade	New onsite amenities were completed at the Pomona SES shed on Hospital Street, funded by Council and a Queensland Government SES Support Grant. The works delivered a fit-for-purpose accessible bathroom for use by both volunteers and visitors, along with external upgrades to address and formalise stormwater management and minor overland flooding issues, improving the functionality and resilience of the facility.	97,000
Noosaville - Noosa Leisure Centre - Outdoor Court Upgrade	The outdoor space at Noosa Leisure Centre was upgraded to create a safe, functional area suitable for basketball training and other court-based activities, including a hit-up wall. The project utilised a modular outdoor court tile system installed over existing concrete, offering a cost-effective, durable, and visually appealing solution with a longer lifespan than traditional painted surfaces. This enhancement may relieve some pressure on the indoor courts by supporting additional programming but also significantly improves the outdoor area's amenity, multi-use functionality, and revenue potential for the facility.	90,000
Sunrise Beach - 56 David Low Way - Retaining Wall Construct	A new concrete retaining wall was constructed to reduce slope instability risks and enhance safety for pedestrians and nearby property owners. Complemented by landscaping and replanting, the stabilisation works contribute to a more resilient and visually appealing environment. Additionally, a new three-metre-wide shared pathway was completed, improving safety and accessibility for pedestrians, cyclists, and mobility scooter users.	1.08M

Capital Works Program 2024 - 2025		
Project	Project Description	Total Cost (\$)
Doonan - Eumundi Landfill - Container Return Point	A new reverse vending machine has been installed at the Doonan Resource Recovery Facility, offering the community a quick and convenient way to recycle and claim refunds. Powered by artificial intelligence, the machine efficiently sorts and processes eligible containers.	200,000
Pomona - Kindergarten - Bathroom Facilities Upgrade	Bathroom and toilet facilities in the Council-owned community building servicing the Pomona & District Kindergarten were upgraded to better support the needs of attending children and staff. The project significantly improved hygiene, safety, and accessibility. During the upgrade, a known section of asbestos was also safely removed, further enhancing the health and safety standards of the facility.	80,000
Noosa Shire - Reseal Program	The FY2024/25 Reseal Program delivered improved road surfaces across key areas of the Noosa Shire. This annual initiative plays a critical role in maintaining the safety, durability, and performance of the region's road network. By renewing worn surfaces, it extended the lifespan of existing infrastructure, reduced future maintenance costs, and enhanced driving conditions for residents and visitors alike.	5.5M
Noosa Shire Pathway Renewal Program	Numerous pathways across Noosa Shire have been renewed, constructed, or upgraded, enhancing connectivity, accessibility, and safety for pedestrians and cyclists throughout the region.	1.16M

Disaster Recovery Works Projects		
Project	Project Description	Budget (\$)
Black Mountain Road landslide remediation	Largest landslide in recent history to impact a road asset. The constructed solution combined: <ul style="list-style-type: none"> - Deep bored piles socketed into stable material beneath the slip plane, - Ground anchors providing additional support to concrete capping beams - Horizontal drill drains to improve groundwater management. This solution addressed immediate stability requirements and long-term resilience against future disasters.	50.1M
Black Pinch Road landslide remediation	Four landslides impacting the road asset. The constructed solution combines: <ul style="list-style-type: none"> - Bored piles socketed into stable material - Concrete capping beams or concrete stabilising blocks - Ground anchors to stabilise upslope This solution addressed immediate stability requirements however due to global instability in this area, new landslides have emerged in early 2025.	12.2M
Upper Pinbarren Creek Road, Kin Kin landslide remediation	Nine landslides impacting the road asset. The constructed solution relies mostly on soil nailing the extents of the slip failures. One section received safety guard rail to compensate for road width instability.	14.2M
Schreibers Road, Cooran Bridge	Replaced a failed culver structure with a bridge. This new structure also incorporated a more robust solution for the intersecting SEQWater water main. Council's commitment to ensuring a better solution for not only the road asset but the water security for the region was recognised by QRA via the award of a Betterment Grant.	6.8M
Musa Vale Road, Cooroy landslide remediation	A complex project in a highly constrained section of road. The constructed solution combines: <ul style="list-style-type: none"> - Bored piles socketed into stable material - Concrete capping beams Key to the success was the addition of a temporary sidetrack road to allow community continued access during the construction period.	2.16M
Disaster Toolbox Assets	This program saw the launch of the use of the following products and services: <ul style="list-style-type: none"> - Sand bays at strategic locations - Sand bins for responsive locating for disaster impacted localities - Camera equipment and training for digital record keeping of disaster impacts - Traffic Plan for Tewantin foreshore area when flooded. - Flood monitoring equipment to support Disaster Dashboard 	0.3M

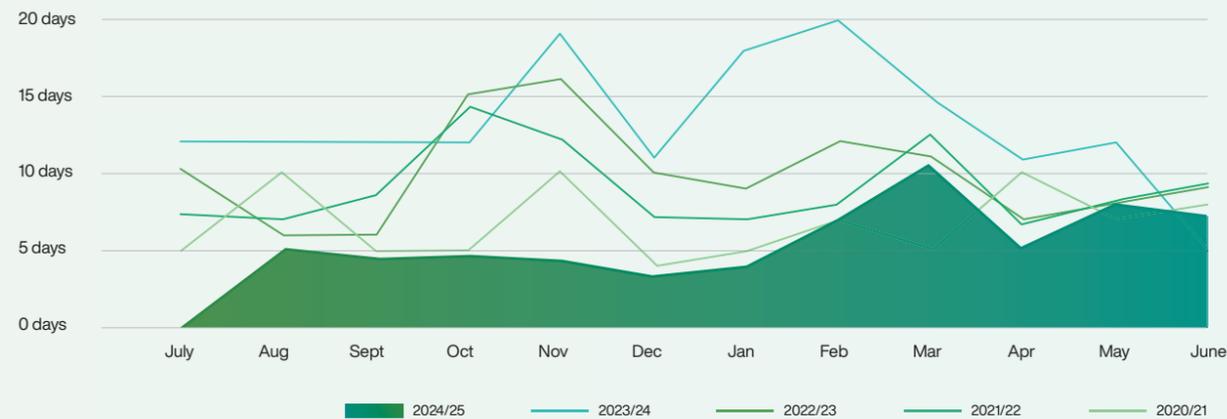


Key Performance Indicators

Workplace Health & Safety - Average Lost Time Injury Duration

Average Lost Time Injury Duration (ALTID) refers to the average number of workdays lost due to workplace injuries that result in employees being unable to perform their duties. It's a commonly used health and safety metric that helps organisations evaluate the severity of workplace injuries and their impact on workforce productivity.

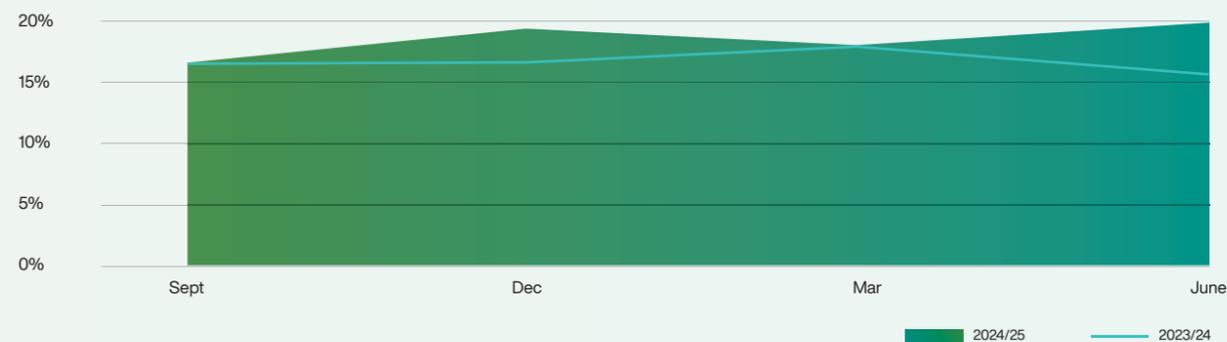
For FY24/25, 13 LTI incidences were recorded, averaging an ALTID of 20.92 days. While there has not been a recent incident, the increase in LTI is driven by a small number of longer-term absences.



People & Culture - Staff Turnover Rate

Staff turnover as a percentage of all positions (temporary, permanent, casual) is a useful workforce metric that measures the rate at which employees leave an organisation, relative to the total number of positions. It includes permanent, temporary, and casual roles, providing an indication of overall workforce stability.

For Q4 period, the staff turnover rate has increased to 19.94%. It should also be noted that Council's turnover rate for permanent staff was 15.25%. Overall, the staff turnover rate has been higher in FY24/25 than the previous FY23/24.

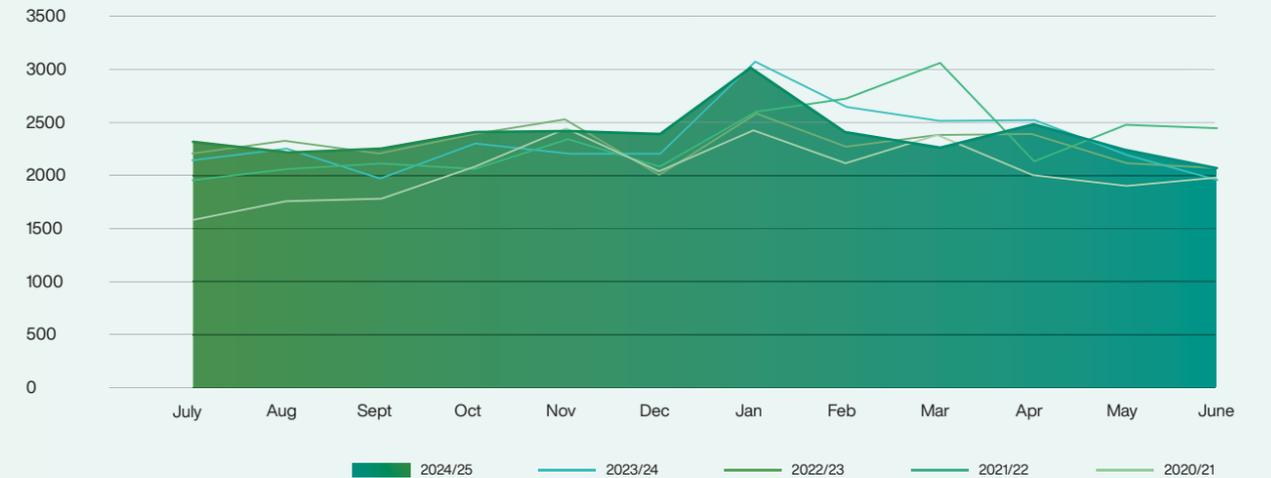


Note: Earlier years (FY21/22 and FY22/23) were removed from the graphic as the turnover rate was calculated differently in those years.

Customer Service - Number of Requests Received

The number of customer requests received is an essential operational metric used by councils and service organisations to monitor community engagement and service demand.

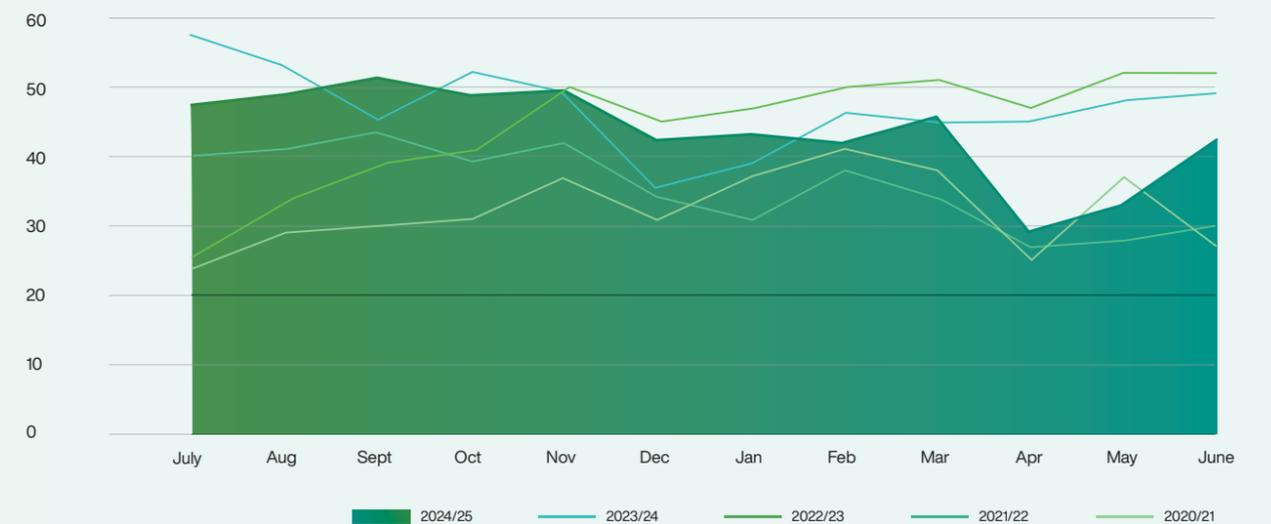
The number of customer requests received during the reporting period returned to normal levels after spikes during peak holiday seasons in January and April. There is no observable impact from the industrial action.



Customer Service - Percentage of Requests Completed Within Target Date

The percentage of requests completed within target timeframe measures the efficiency and timeliness of an organisation's response to customer service requests. It reflects how well the organisation meets its own service level expectations.

There was a notable decrease in the number of requests closed within target timeframes during the reporting period, particularly in April and May. The likely root cause was the impact of the protected industrial action that commenced in March, with its effects diminishing towards the end of the quarter.



Customer Service - Average Phone Wait Time

The average phone wait time measures the average time a caller spends waiting in a queue before their call is answered by a customer service officer. Wait time is a key indicator of how promptly the organisation responds to incoming phone enquiries.

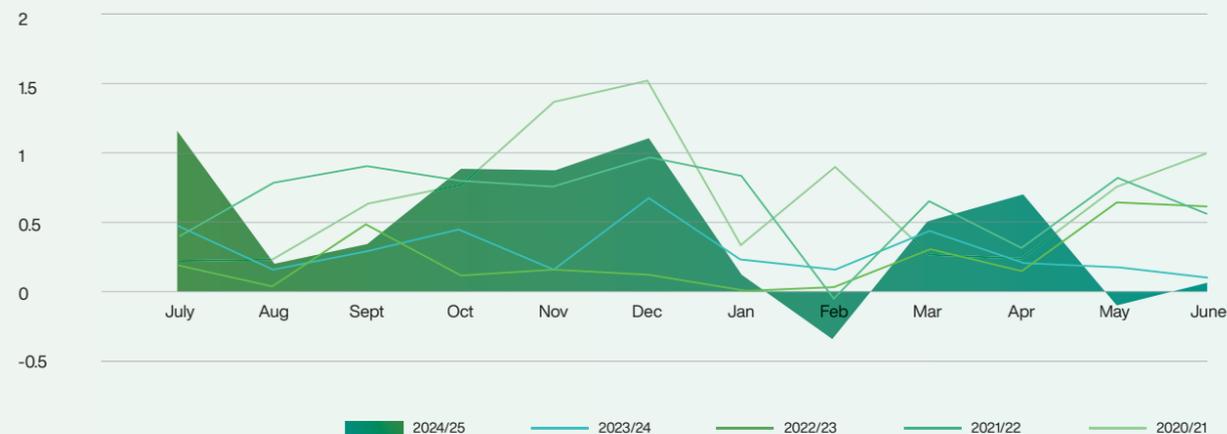
The average phone wait time remained consistent throughout the quarter despite the peak in requests recorded in April, reflecting continued improvements in wait times since October 2024.



Financial Management - Investment Return Performance

This metric measures the performance of Council's investment portfolio relative to a recognised market benchmark. It reflects how effectively surplus funds are being managed to maximise returns within approved risk parameters. The target is to achieve a return that is at least 0.25% (25 basis points) above the UBS Bank Bill Index.

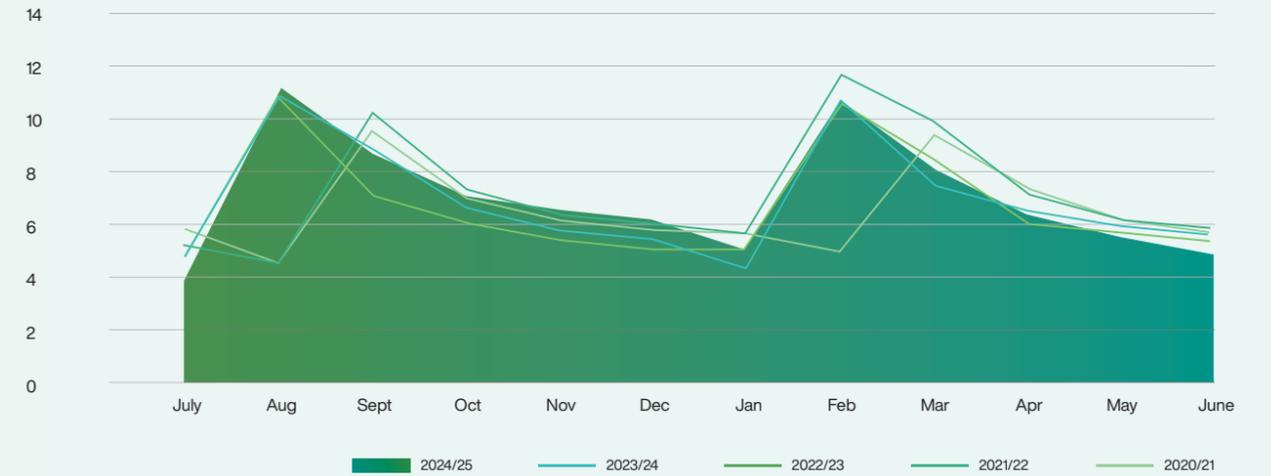
Investment returns were below the target range for the final two months of the reporting quarter, likely due to lower cash holdings (rates cycle) compounded by declining interest rates in a market affected by volatility stemming from international tariff uncertainty.



Revenue Management - Rate Arrears Ratio

The rate arrears ratio < 5% is a financial performance indicator used by councils to monitor the proportion of unpaid rates relative to the total rates revenue levied. It reflects the effectiveness of the organisation's rates collection processes and financial health of the community.

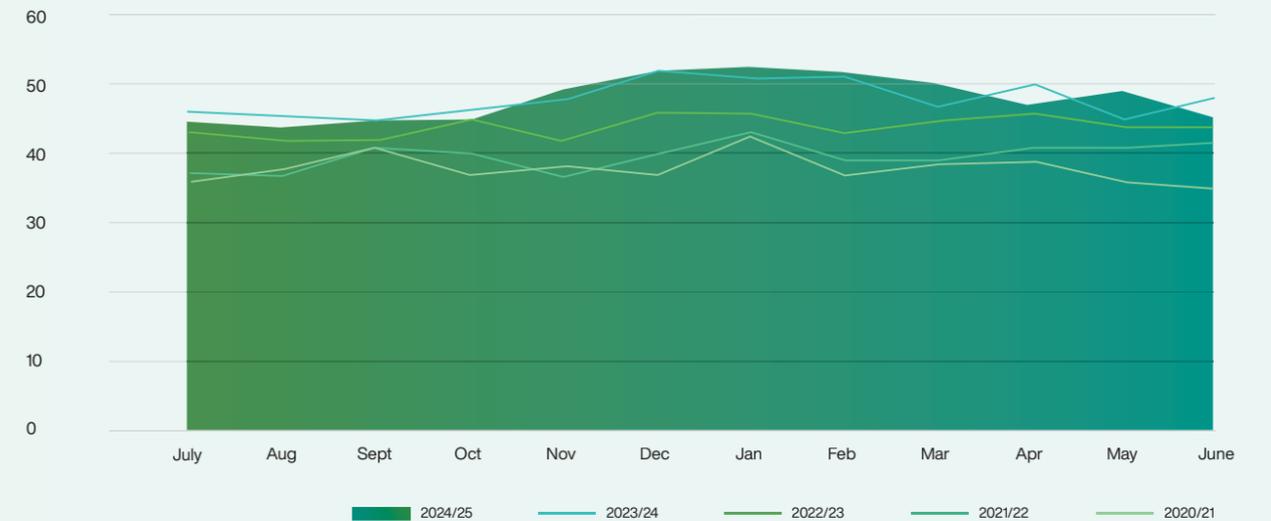
Rates arrears are consistent with performance over the previous 6- and 12-month cycles. Typically, the rates arrears ratio peaks when rates are due and then declines back into the target range between rates runs.



Customer Service - Percentage of Customer Requests Lodged Electronically

The percentage of customer requests lodged electronically measures the proportion of all customer service requests submitted through digital channels such as online forms, emails, mobile apps, or customer portals. It reflects customer preferences, but also the community's adoption of digital services and the effectiveness of Council's digital engagement strategy.

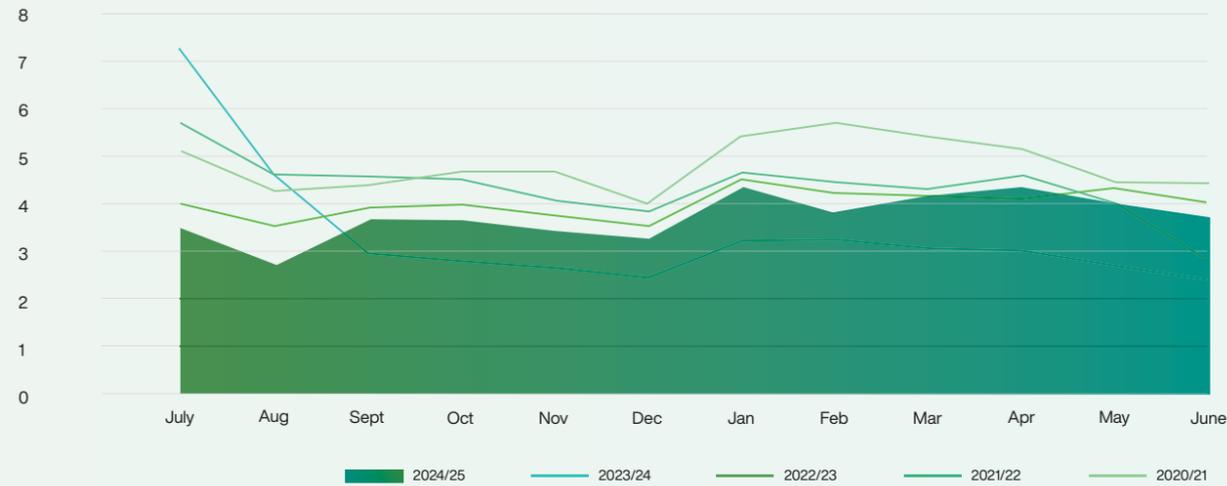
The percentage of customer requests lodged electronically increased slightly in May, possibly attributable to follow-up enquiries or repeat requests for items delayed by the protected industrial action. However, this could also be within the range of standard fluctuation.



Financial Management - Working Capital Ratio

The working capital ratio > 2 is a key indicator of Council's short-term financial health and liquidity. It measures the ability to meet current liabilities using current assets, and a ratio greater than 2 indicates a strong capacity to cover obligations as they fall due.

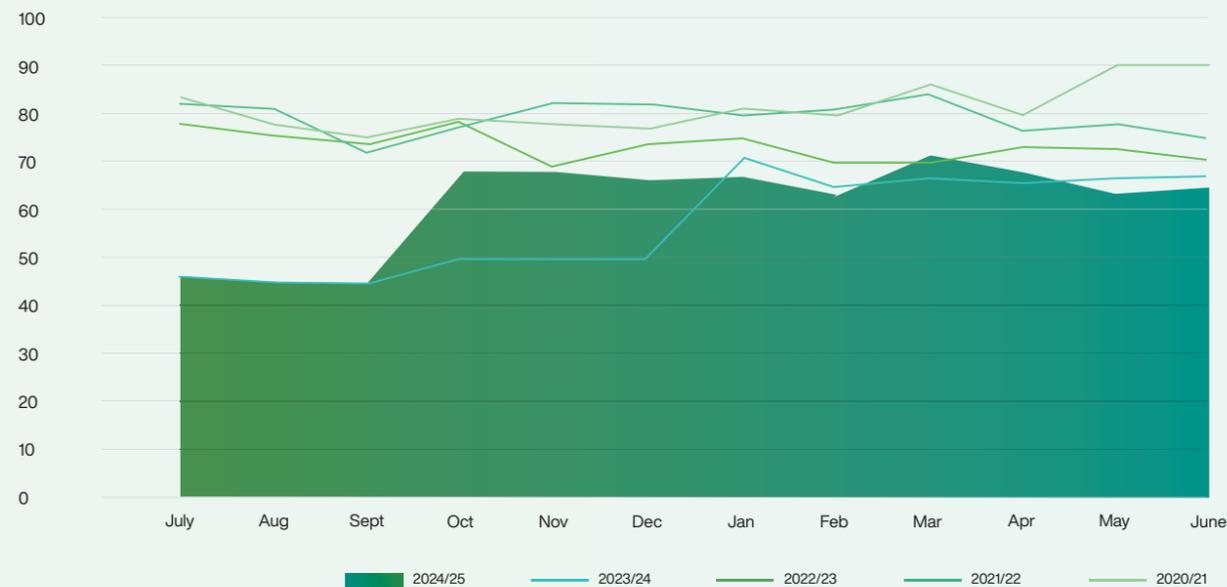
The working capital ratio remained stable, consistent with the previous quarter, and exceeded the target range throughout the reporting period.



ICT Management: Percentage of IT Helpdesk Requests Closed Within 48 Hours

This Key Performance Indicator (KPI) helps assess the responsiveness and operational efficiency of the IT Helpdesk team, contributing to user satisfaction and system uptime.

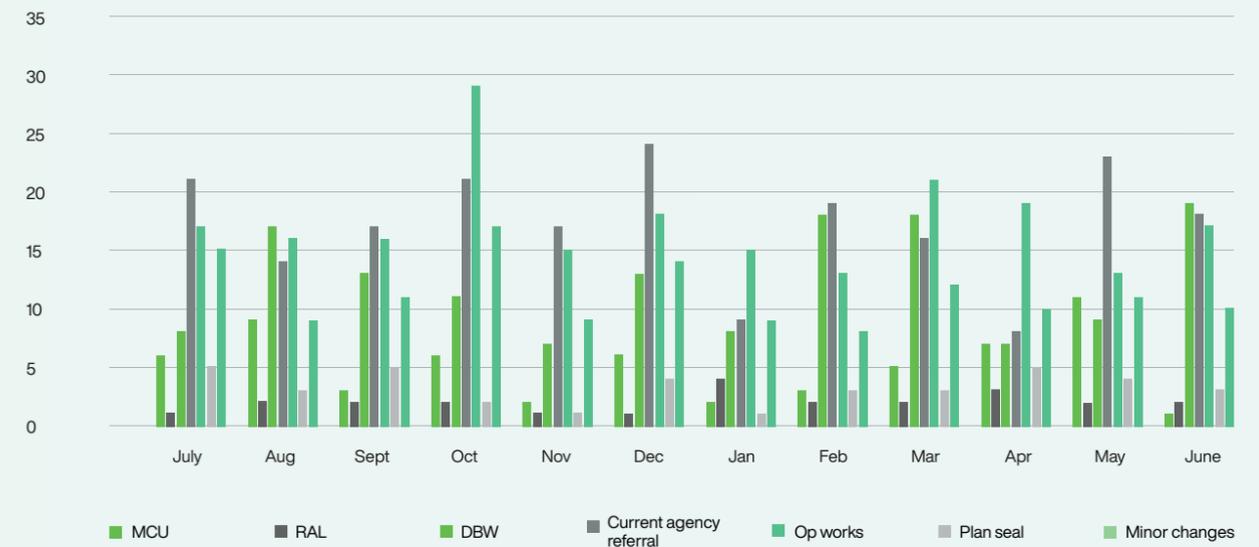
The response time has been consistent with the improvements observed since October 2024 caused by resource stabilisation within the ICT team to assist with IT Helpdesk request processing.



Development Assessment - Total Number of Development Applications Decided

This KPI measures the total count of development applications that have reached a formal decision (approved, refused).

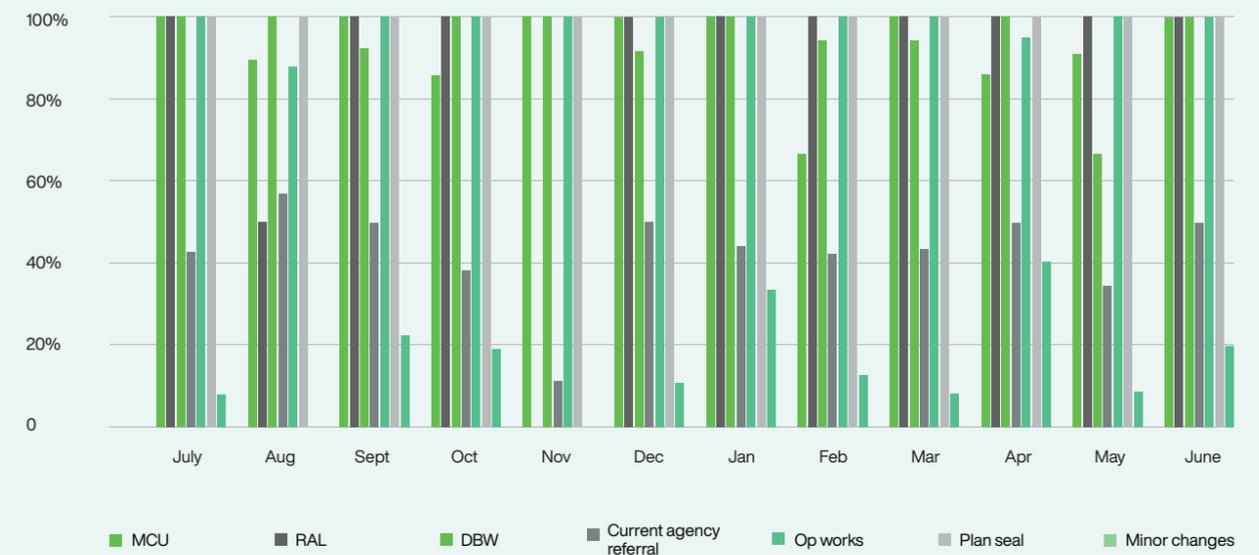
The number of development applications decided in Q4 has slightly increased compared to the previous quarters.



Development Assessment - Total Number of Development Applications Decided Within Statutory Timeframe

This KPI monitors the efficiency and responsiveness of the development assessment process, ensuring timely service delivery and compliance with statutory obligations.

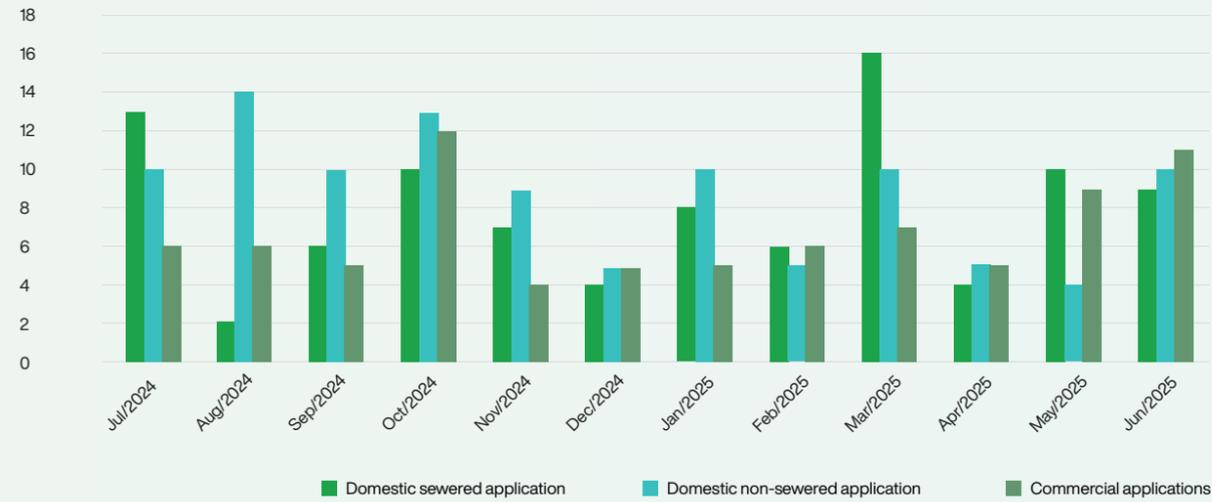
Decisions made within timeframes are relatively consistent with the previous quarter, with all Lot Reconfigurations and Plan Sealing applications decided within statutory timeframes. All other applications decided within timeframes slightly lower than previous quarter.



Plumbing Assessment - Total Number of Plumbing Applications Decided

This KPI monitors the efficiency and responsiveness of the plumbing assessment process, ensuring timely service delivery and compliance with statutory obligations.

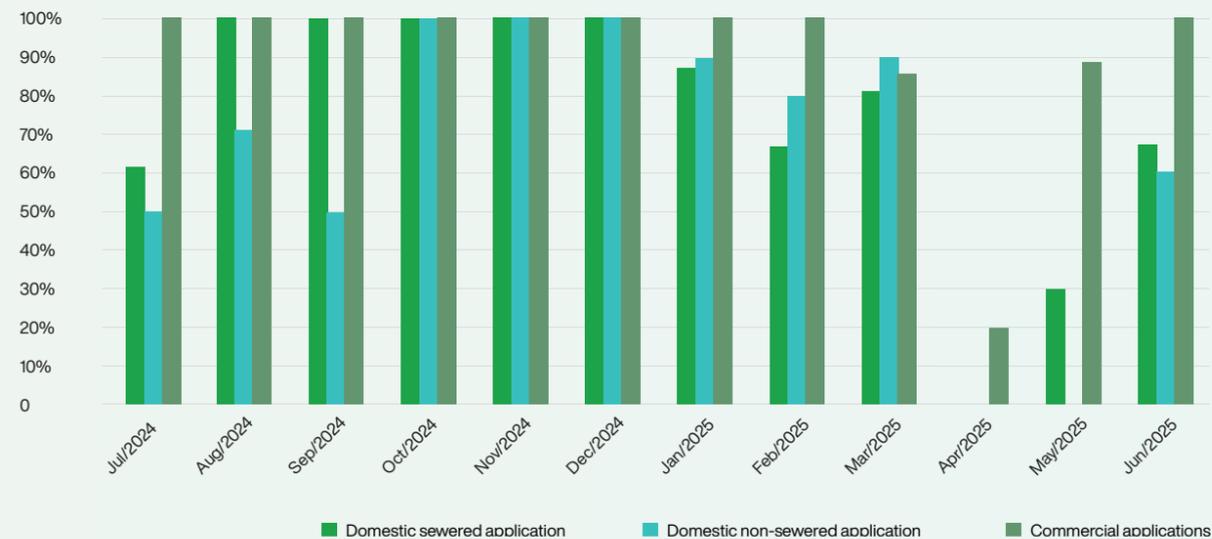
The number of plumbing applications decided in Q4 was slightly lower than previous quarters.



✘ Plumbing Assessment - Total Number of Plumbing Applications Decided Within Statutory Timeframe

This KPI monitors the efficiency and responsiveness of the plumbing assessment process, ensuring timely service delivery and compliance with statutory obligations.

During the first two months of Q4, the proportion of applications decided within statutory timeframes declined due to protected industrial action commencing in March 2025; however, performance returned to near-normal levels in June 2025.



Disclosures



Council Meetings and Attendance

Council meetings are an important opportunity in which elected members (councillors) evaluate plans, motions, strategies, and other strategic matters, and make well-informed decisions to benefit the Council and the community. Council decisions can only be made by a resolution at a properly convened meeting. Therefore, Council's meetings are conducted in accordance with legislative requirements and Council's Standing Orders for Council Meetings Policy. Elected members attend each month in accordance with the adopted Council meeting calendar available on Council's website.

There are four main types of Council meetings:

- Ordinary meeting
- General Committee meeting
- Standing Committees
- Special meeting

Council conducts its business at open public meetings which are part of Council's commitment to transparent decision making, good governance, and engagement with our community. Meetings are generally held in

the Council Chambers at Tewantin. Council's General Committee, Ordinary and Special Meetings are live streamed and recorded on Council's website with past recordings also available for viewing.

Generally, all standing committees are held once per month where a range of issues and recommendations are made for Council consideration.

There are other types of meetings, such as briefing sessions and workshops, that may involve elected members, however these are not formal, nor open to the public. No decisions are made at these meetings, rather they are held to provide elected members with information or may involve training sessions for Councillors. These meetings are non-statutory and operate in accordance with Council's Councillor Briefing Sessions and Workshops Policy.

In accordance with section 186(c) of the LG Regulation, meeting attendance of Councillors at Ordinary meetings, Special meetings and Committees for the period is provided in the associated table.

Meeting attendance for period 1 July 2024 to 30 June 2025

Councillor	Ordinary Meeting	General Committee	Planning & Environment Committee	Services & Organisation Committee	Special & Budgetary	Audit & Risk Committee
Total No. of Meetings Held	12	12	11	11	7	4
Mayor Frank Wilkie	12	12	9	8	7	n/a
Cr Brian Stockwell (Deputy Mayor)	12	12	11	n/a	7	n/a
Cr Amelia Lorentson	12	12	11	n/a	7	n/a
Cr Karen Finzel	12	12	n/a	10	7	n/a
Cr Tom Wegener	11	11	8	n/a	7	3
Cr Nicola Wilson	12	12	n/a	11	6	4
Cr Jessica Phillips	11	12	n/a	11	7	n/a

Note: n/a in the table above indicates that the relevant Councillor is not a representative of the particular committee

Councillor Remuneration

Councillor remuneration is determined by the independent Local Government Remuneration Commission established under the LG Act. The Commission is responsible for determining the maximum remuneration payment to the Mayor, Deputy Mayor and Councillors. The 2023 Local Government Remuneration Commission Annual Report determined that Council is categorised as a B3 Council for the remuneration to be paid for this reporting period.

In accordance with section 244(3) of the LG Regulation, the remuneration prescribed by the Commission cannot include:

- any amount for expenses to be to be paid or facilities to be provided to a Councillor of a local government under its expenses reimbursement policy, or
- any contribution a local government makes for a Councillor to a voluntary superannuation scheme for Councillors established or taken part in by the local government under section 226 of the LG Act.
- The LG Act does however allow a local

government to take part in a superannuation scheme for its Councillors and on 20 January 2014 Council authorised the payment of superannuation contributions for Councillors of up to 12% of their annual salary on the condition that Councillors:

- contribute an amount of up to 6% from their salaries and Council contributes a proportionate amount of up to 12% to a nominated superannuation fund,
- make contributions through an arrangement by way of a formal request to Council, and
- nominate their preferred superannuation fund, and where no nomination has occurred, the superannuation payments be made to LG Super.

In accordance with section 247 of the LG Regulation, the Mayor and Councillors were remunerated during the period 1 July 2024 to 30 June 2025 as provided in the associated table. Please note that the remuneration increases adopted by Council on 18 January 2024 were implemented after 30 June 2025.

Councillor Remuneration for period 1 July 2024 to 30 June 2025

Councillor	Salary (\$)	Superannuation (\$)	Total (\$)
Mayor Frank Wilkie	141,294	16,955	158,249
Cr Brian Stockwell (Deputy Mayor)	88,308	10,597	98,905
Cr Amelia Lorentson	75,061	9,007	84,068
Cr Karen Finzel	75,061	9,007	84,068
Cr Tom Wegener	75,061	9,007	84,068
Cr Nicola Wilson	75,061	9,007	84,068
Cr Jessica Phillips	75,061	9,007	84,068

Note: – Amounts rounded to the nearest dollar
– Superannuation shown is Council's 12% contribution

Councillors' Expenses and Facilities

In accordance with section 250 of the LG Regulation, the Councillors' Expenses Reimbursement and Provision of Facilities Policy ensures Councillors are provided a reasonable level of resources and facilities, including administrative support, to carry out their duties in an effective and efficient manner.

- Private and Council vehicle usage
- Hospitality
- Administration support and access to Council office facilities
- Home office and telecommunication needs
- Safety equipment, and
- Insurance cover.¹

Categories of expenses and eligibility for reimbursement prescribed by Council's Councillors' Expenses Reimbursement and Provision of Facilities Policy for the period include:

- Professional development & representation (Mandatory and Discretionary)
- Travel, as required to represent Council
- Meals when travelling for Council business
- Accommodation

The reimbursements that were made to Councillors for the period were for mandatory and discretionary professional development, hospitality, vehicle use, home office and telecommunication and travel expenses incurred whilst on Council business.

For the period, all claimed expenses were processed and fell within the required limits prescribed by the Policy.

✕ Councillor Expenses for period 1 July 2024 to 30 June 2025

Councillor	Mandatory Professional Development (\$)	Discretionary Professional Development (\$)	Use of private vehicle – option 1 (\$)	Home office & telecommunication (\$)	Hospitality & Travel Expenses (\$)	Total (\$)
Mayor Frank Wilkie	3,929	643	5,000	2,880	2,333	14,785
Cr Brian Stockwell (Deputy Mayor)	0	0	5,000	2,880	25	7,905
Cr Amelia Lorentson	3,173	2,446	5,000	2,880	0	13,499
Cr Karen Finzel	5,527	2,155	5,000	2,880	11	15,573
Cr Tom Wegener	0	975	5,000	2,880	0	8,855
Cr Nicola Wilson	0	3,091	5,000	2,880	101	11,072
Cr Jessica Phillips	0	2,233	5,000	2,880	0	10,113

Note: Amounts exclude GST and are rounded to the nearest dollar

¹ Councillors are covered under relevant Council insurance policies while on Council business, including for public liability, professional indemnity, Councillors liability and personal accident, and domestic and overseas travel.

Overseas Travel

Official overseas travel undertaken by elected members and employees during the period is outlined in the table.

Official Overseas Travel for the period 1 July 2024 to 30 June 2025

Councillor / Employee	Date of Travel	Destination	Purpose of Travel	Cost to Council (\$)
Mayor Frank Wilkie	4 – 14 February 2025	Singapore / Manchester / Paris	Council of Mayors Delegation*	19
			Total	19

Note: *Majority of costs covered by the Council of Mayors South East Queensland (SEQ).

Councillor Conduct

Chapter 5A of the LG Act outlines the requirements for dealing with the conduct of Councillors. In particular, the Act prescribes the requirements for local governments for dealing with conduct breaches, misconduct, and corrupt conduct of Councillors to ensure that:

- appropriate standards of conduct and performance are maintained, and
- a Councillor who engages in a conduct breach, misconduct or corrupt conduct is disciplined.

Councillors' conduct is governed by the Code of Conduct for Councillors in Queensland, approved by the Queensland Government on 22 February 2024, which sets out the principles and standards of

behaviour expected of councillors and mayors when carrying out their roles, responsibilities, and obligations as elected representatives of their community.

Complaints about the conduct of councillors are to be made, or referred, to the Independent Assessor for investigation and determination. The Office of the Independent Assessor will assess all complaints received and may also initiate their own investigation if they have reason to suspect a conduct breach or Councillor misconduct.

The following table discloses matters relating to the conduct of Councillors that were raised during the financial year.

Conduct of Councillors for the period 1 July 2024 to 30 June 2025

Councillor Conduct	Response
Orders made under section 150I(2) of the LG Act	Nil
Orders made under section 150IA(2)(b) of the LG Act	Nil
Orders made under section 150AH(1) of the LG Act	Nil

Councillor Conduct	Response
Decisions, orders and recommendations made under section 150AR(1) of the LG Act	Nil
Name of each Councillor for whom a decision, order or recommendation under section 150I(2), 150IA(2)(b), 150AH(1) or 150 AR(1) of the LG Act was made	Nil
A description of the unsuitable meeting conduct, conduct breach or misconduct engaged in by each of the councillors	Nil
A summary of the decision, order or recommendation made for each Councillor	Nil
Complaints referred to the assessor under section 150P(2)(a) of the LG Act by the local government, a councillor of the local government or the chief executive officer of the local government	1
Matters, mentioned in section 150P(3) of the LG Act, notified to the Crime and Corruption Commission	Nil
Notices given under section 150R(2) of the LG Act	Nil
Notices given under section 150S(2)(a) of the LG Act	Nil
Occasions information was given under section 150AF(3)(a) of the LG Act	Nil
Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LG Act for the local government, the suspected conduct breach of a councillor	Nil
Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the LG Act about whether a councillor engaged in misconduct or a conduct breach	Nil
The total number of referral notices given to the local government under section 150AC(1) of the LG Act during the financial year	Nil
For suspected conduct breaches the subject of a referral notice mentioned in section 186(1)(g) of the LG Regulation: <ul style="list-style-type: none"> the total number of suspected conduct breaches, and the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LG Act 	Nil
The number of decisions made by the local government under section 150AG(1) of the LG Act during the financial year	Nil
The number of matters not decided by the end of financial year under section 150AG(1) of the LG Act	Nil
The average time taken by the local government in making a decision under section 150AG(1) of the LG Act	Five months

Governance Framework

Noosa Council is a dynamic organisation providing various services to the Noosa Shire community. It is important to view our activities through the lens of good governance by recognising that activities, actions, policies, and strategies provide an opportunity to demonstrate strong governance and leadership in facilitating good decision making for our community.

- Vision and Culture
- Roles and Relationships
- Decision-making and Management
- Accountability

Our Governance Framework is available to view on Council's website.

Council's Governance Framework provides a holistic and strategic overview of our current governance practices across Council. The Governance Framework outlines processes and practices that enable good governance and decision making for councillors, management, and employees of Council. This includes the following governance principles:

The effective implementation of Council's Governance Framework is reliant on the commitment, skills and professionalism of Council's employees and elected members. Council will continue to deliver regular training and awareness sessions as part of its commitment to good governance for Council and the community.

Ethics and Integrity

In accordance with sections 12M(2) and 23 of the Public Sector Ethics Act 1994, Council is required to have developed and implemented a Code of Conduct based on the following ethical principles and values:

- integrity and impartiality
- promoting the public good
- commitment to the system of government, and
- accountability and transparency.

face-to-face training modules on elements of ethics and integrity was provided to all staff throughout the financial year on the following topics:

- Ethics and Integrity refresh
- Governance Framework
- Public Interest Disclosures

Council's employees are bound by the standards of behaviour set in Council's Employee Code of Conduct ("the Code"). Agreeing to work in compliance of the Code is a mandatory requirement of all positions.

On 7 November 2024, the leadership cohort participated in Council's annual Governance, Ethics and Integrity Training session delivered by external experts which covered the following areas:

- Governance Framework
- Employee Code of Conduct
- Conflicts of interest
- Fraud and corruption
- Public Interest Disclosures
- Integrity issues in local government
- Case studies and ethical dilemmas

For this reporting period, Council undertook a comprehensive review of its Employee Code of Conduct by modernising and further strengthening the Code content. To compliment the changes undertaken, Council launched online Code refresh training for all staff. This approach has made it easier for employees to complete timely training and testing to ensure they understand their responsibilities as outlined in the Code. Additional targeted online and

The training was well received and assisted staff in further understanding their obligations, ethics principles, and legislative standards of compliance through a practical application lens.

Risk and Opportunity Management

Council manages risks and opportunities within a context of competing resources, financial and community priorities. It recognises that innovation involves risks, however also provides opportunities to create new ways to benefit the community and achieve its objectives.

Council regularly reviews, monitors, manages, and reports its strategic, service delivery (operational) and project risks to the Council, the Executive Team and to the Audit and Risk Committee. Within this context, the Executive Team regularly review and reset Council's Strategic Risk Register profile to reflect Council's current strategic risk appetite, to support good governance, and to assist in decision making processes.

✘ On 19 September 2024, Council reviewed and re-adopted the Enterprise Risk and Opportunity Management Policy which ensures Council has a systematic approach to the identification,

Significant fraud event

In December 2024, Council was subject to an isolated fraud incident perpetrated by an international criminal organisation, resulting in an initial financial loss of \$2.3 million. Through recovery efforts with our banking partners and insurer, the net financial impact has been reduced to \$1.7 million.

The perpetrators used targeted social engineering tactics. Upon detection, Council immediately convened a crisis response team and engaged an independent ICT forensic specialist. The investigation confirmed that there was no breach of Council systems, no compromise of personal or ratepayer data, and no disruption to Council services. The incident highlighted non-compliance with certain standard processes and identified elements

management, mitigation and monitoring of risks and opportunities in alignment with the Policy, Council's strategic objectives and the Australian Standard AS/NZS ISO 3100.

Council is committed to the ongoing implementation of the policy through various education and awareness initiatives. On 19 February 2025, in conjunction with the Local Government Mutual Scheme (LGMS), Council delivered training on the Enterprise Risk and Opportunity Management Framework to staff, which explored topics such as:

- Risk management foundations
- External risk context and horizon scanning
- Risk and Opportunity Management Framework in action at our Council
- Our risk appetite statements
- How to conduct a risk assessment

Council will continue to educate staff on risk and opportunity management best practice.

of human error that contributed to control failures. In response, Council has strengthened its risk management framework and implemented additional measures, including:

- Deployment of third-party payment protection software to validate banking details
- Mandatory cyber security training for all staff
- Introduction of an Organisational Policy and Procedure for Creditor Masterfile Maintenance
- Enhanced system controls requiring approval for supplier contact changes
- Establishment of an independent financial management assurance programme to ensure accuracy and integrity of financial information

This matter was reported at Ordinary Meetings on

16 October and 18 December 2025, with supporting reports available on Council's website. Council

remains vigilant in monitoring emerging risks through continuous improvement processes.

Audit and Risk Committee

In accordance with subdivision 2 of the LG Regulation, Council conducts Audit and Risk Committee meetings to promote good corporate governance through the provision of independent advice and counsel on audit and risk management issues covering a wide range of Council operations and projects.

Council's Audit and Risk Committee Charter, adopted 17 March 2022, highlights that a key function of the Committee is to provide reasonable assurance to Council that its core business goals and objectives are being achieved in an efficient and economical manner, within an appropriate framework of internal control and risk management.

Four formal Audit and Risk Committee meetings were held throughout the reporting period. The Audit and Risk Committee comprises of two elected members and two expert independent external members.

The current members of Council's Audit and Risk Committee are:

- Tim Cronin (Chair)
- Ian Rushworth
- Cr Nicola Wilson
- Cr Tom Wegener

Internal Audit

Under section 105 of the LG Act, Council has established an internal audit function that provides independent, objective assurance and appropriate services designed to add value and improve Council's operations. The Internal Audit Policy, adopted 17 March 2022, provides the framework for the conduct of the internal audit function of Council as endorsed by the Audit and Risk Committee.

After a successful procurement activity, Council engaged a new internal auditor to assist Council with its various audit requirements. Council's internal audit activity continued to be managed by its Internal Audit Plan 2020 – 2025 while a new draft Internal Audit Plan covering FY26 – FY28 was developed by Council's new auditors which has regard to current strategic risks and input from the Executive Team. The Audit Plan is regularly reviewed by the Audit and Risk Committee and adopted annually by Council. Council's internal audits are conducted in accordance

with Council's Internal Audit Terms of Reference and Internal Audit Policy.

For this reporting period, an internal audit was conducted on Council's ICT Infrastructure Security. This audit was completed in August 2024 by an external specialist provider with the final report delivered and presented to the Audit and Risk Committee on 12 September 2024. The audit assessed the physical ICT security of 18 council-managed buildings. The findings from the audit were grouped into the following areas: physical security parameters, physical entry, securing office and rooms and facilities, physical security monitoring, protecting against physical and environmental threats and cabling security. Overall, various recommendations for improvement were made with a focus on having appropriate policies and procedures in place, staff awareness and training, physical entry, securing facilities and access, security

monitoring and environmental threats. Implementation of the recommendations is currently underway by operational teams.

Council has in place numerous systems and processes to ensure that recommendations arising from its internal audits are appropriately actioned and implemented into day-to-day operations.

Information Access

Right to Information and Information Privacy gives the community greater access to government information, including from Council, unless contrary to public interest. Council processes formal Right to Information (RTI) and Information Privacy (IP) access applications in accordance with the following Queensland legislation:

- Right to Information Act 2009 (RTI Act)
- Right to Information Regulation 2009

- Information Privacy Act 2009
- Information Privacy Regulation 2009

During this financial year, Council received 8 information access applications through the RTI Act (a reduction of 8 from previous year). The below table provides a summary of information access applications for the period.

Information Access

Information access applications for 1 July 2024 to 30 June 2025	Cost to Council (\$)
Right to Information compliant applications received	8
Information Privacy compliant applications received	1
Right to Information applications finalised	5
Information Privacy applications finalised	1
Right to Information applications withdrawn	2
Number of pages released under the RTI Act	174
Number of pages refused* under the RTI Act	132
Fees and charges received under the RTI Act	\$1,163.95

Note: *Part released pages and fully refused pages

Council Registers

Under section 190 of the LG Regulation, Council must maintain certain registers. A number of these registers are available for public inspection at Council's office or

can be viewed on Council's website. Below is a list of registers kept by Council.

- Asbestos Register
- Asset Register
- Backflow Device Register
- Building and Plumbing Fees and Charges
- Cemetery Register
- Complaints Register (confidential)
- Conflicts of Interest Register (confidential)
- Contact with Lobbyists Register (confidential)
- Contaminated Sites / Environmental Management Register
- Contracts Register
- Corrupt Conduct Register (confidential)
- Council Policy Register
- Councillor Conduct Register
- Engineering and Environment Fees and Charges
- Financial Delegations Register
- General Cost Fees and Commercial Charges Register

- Gifts and Benefits Register
- Health Licensing Register
- Instrument of Appointments
- Insurance Claims Register
- Infrastructure Charges Register
- Local Laws Register
- On-site Sewerage Facility Register
- Other Development Fees and Charges
- Planning and Development Fees and Charges
- Public Interest Disclosure Register (confidential)
- Public Pool Licence Register
- Registers of Interest
- Regulated Dog Register
- Roads Register
- Secondary Employment Register (confidential)
- Staff Delegations Register
- Strategic Risk Register

Administrative Action Complaints

An Administrative Action Complaint (AAC) is defined in the LG Act as a complaint that is about an administrative action of a local government and is made by an "Affected Person", that is, a person who is apparently directly affected by an administrative action of Council.

Council is committed to ensuring that administrative action complaints are dealt with in a fair, prompt, confidential and respectful manner. This commitment is underpinned by our AAC Policy and Procedure, which provides customers the opportunity to lodge a complaint about a decision or action Council has taken or failed to take. This process allows customers to request a review of decisions made by Council where no other formal appeal provisions are available under legislation or within Council.

Administrative action complaints are managed in accordance with Council's Administrative Action Complaints Policy and Procedure. Council's AAC process has been developed to ensure:

- Complaints are handled in a professional, structured, and timely manner which is objective, consistent and respectful of privacy,
- Procedural fairness is upheld, and the community has confidence in Council's complaint handling process,
- All staff are accountable regarding the management of complaints, and
- Complaints are used to identify problems and to continuously improve Council's services to the community.

Our AAC process comprises of a three-tiered approach:

Level 1: Complaint is managed and responded to directly by the relevant operational area.

Level 2: If the Complainant is not satisfied with the outcome of Level 1, they may request an Internal Review of the Level 1 outcome.

Level 3: If the Complainant is not satisfied with the outcome of the Level 2, they may request an External Review of the Level 2 outcome by the Queensland Ombudsman's Office

A copy of Council's Administrative Action Complaints Process is available on Council's website.

Council received a total of 66 complaints this financial year, marking an increase of 11 compared to the previous

year. The number of complaints resolved also rose, with 63 complaints finalised – 16 more than last year – demonstrating a continued commitment to timely resolution. The volume of unresolved complaints remains largely consistent, with a slight increase of one complaint compared to the previous financial year.

The below table provides a summary of complaints managed for the period.

Administrative Action Complaints

Classification	2023/24	2024/25
a) Administrative action complaints received	55	66
b) Administrative action complaints resolved	47	63
c) Administrative action complaints unresolved	9	10
d) Administrative action complaints that were made in the previous financial year but not resolved	0	0

our community. Council also recognises that it has an important role in complying with Queensland's Human Rights Act 2019 through its actions, decisions, proposals, and recommendations.

Under the Human Rights Act 2019, a person who believes a public entity has limited their human rights has the right to raise a complaint directly with Council. In accordance with section 65 of the Human Rights

Act 2019, Council has 45 business days to respond, after which the individual can make a formal complaint to the Queensland Human Rights

Commission if Council has not responded, or the person is not satisfied with Council's response.

The below table provides a summary of complaints managed for the period.

Classification	2023/24	2024/25
a) Human Rights complaints received	0	3
b) Human Rights complaints resolved	0	3
c) Human Rights complaints unresolved	0	0

✕ Privacy Complaints

A key aspect of good governance is the responsible handling of personal information. Council is strongly committed to protecting an individual's right to privacy and protecting the personal information of individuals. Queensland's Information Privacy Act 2009

regulates how personal information is managed within government and this is supported by Council's Privacy Policy. Council's Governance Branch independently investigate complaints made by individuals who believe that Council has failed to fulfil its legislative obligations.

Classification	2023/24	2024/25
a) Privacy complaints received	0	2
b) Privacy complaints resolved	0	2
c) Privacy complaints unresolved	0	0

Human Rights Complaints

Noosa Council is committed to protecting and promoting human rights by ensuring human rights are

considered when making, interpreting, and applying laws, developing policies, and providing services to

Executive Remuneration

Under section 201 of the LG Act, the annual report of a local government must state the total of all remuneration packages that were payable during the reporting period to the senior management of the local government and the number of employees in senior management who are being paid each band of remuneration.

of the CEO and senior executive employees (Directors) of the local government.

The total of remuneration packages payable to senior executives during the period was \$1,784,89.57.

The annual package bands for Council's senior Executive Team are outlined below.

The senior management of a local government consists

Executive Remuneration for period 1 July 2024 to 30 June 2025

Package Band	Number of senior executive employees
\$0 - \$100,000	0
\$100,001 - \$200,000	1*
\$200,001 - \$300,000	5**
\$300,001 - \$400,000	1

Notes: *Director was employed on a part time basis
**Acting Director commenced on 6 January 2025

Resolutions

In accordance with section 185 of the LG Regulation, particular resolutions associated with expenses must

be reported. For the period, these resolutions are outlined below.

LG Regulation provision	Resolution Adoption
Section 250(1) (Adoption of an expense reimbursement policy)	Councillors' Expenses Reimbursement and Provision of Facilities Policy was established and adopted on 2 January 2014.
Section 250(2) (Amendment of its expense reimbursement policy)	Councillors' Expenses Reimbursement and Provision of Facilities Policy was amended and adopted by Council on 18 April 2024.
Section 206(2) (Threshold for non-current physical asset to be treated as an expense)	Council's Non-Current Asset Accounting Policy was amended and adopted by Council and includes recognition thresholds for non-current assets on 30 June 2025.

Community Grants

Council actively assists community organisations to implement projects and activities which benefit Noosa Shire residents. As such, Council's grants are intended to help organisations and individuals to meet community and environmental needs, build community skills and resilience and develop and maintain community infrastructure.

Council allocated a total of \$1,459,848.45 to support community organisations and activities. In accordance with section 189 of the LG Regulation, a summary of all grants to community organisations for the financial year is shown in the table below.

Community Program / Project

Grant Recipient	Funding Amount (\$)
Men's Shed Pomona Inc.	1,020.00
Kin Kin Community Group Inc.	23,841.13
Cooroy Chamber of Commerce Inc.	6,200.00
Noosa Tennis Club Inc.	3,320.00
Noosa Community Gardens (NCG) Inc.	3,500.00

Grant Recipient	Funding Amount (\$)
Cooroora United Football Club Inc.	1,388.00
Tewantin Noosa Cricket Club Inc.	22,327.00
Pomona & District Community House Inc.	12,995.00
Cooroora Woodworkers Club Inc.	3,108.00
Noosa District Netball Association	5,000.00
Federal Memorial Hall Inc.	3,200.00
Noosa Women's Shed Inc.	30,000.00
Peregian Tennis Club Inc.	15,000.00
NISF Inc.	9,900.00
Tinbeerwah Hall Inc.	6,500.00
Ocean Heroes Limited	5,000.00
The North Coast Aboriginal Corporation for Community Health	5,000.00
Noosa Australian Football Club Inc.	30,000.00
Pomona/Cooroy & District Australian Football Club Inc.	20,000.00
The Trustee for The Salvation Army (QLD) Property Trust	15,362.73
RSL Tewantin-Noosa Sub-Branch Inc.	5,000.00
Kin Kin Community Group Inc.	12,188.18
Total	239,850.04

Regional Arts Development Fund (RADF)

Grant Recipient	Funding Amount (\$)
Noosa Junction Association Inc.	5,500.00
Catbird Theatre Company Pty Ltd	7,500.00

Grant Recipient	Funding Amount (\$)
Little Seed Theatre Company	7,500.00
Tiny Mountains	5,900.00
Simone Leao	4,000.00
Tess Miller	8,900.00
Aaron Lenden	10,000.00
Cooroy Future Group Inc.	7,000.00
Sunshine Coast Creative Alliance Inc.	10,000.00
Pomona & District Community House Inc.	4,785.00
Total	71,085.00

Community Alliance



Grant Recipient	Funding Amount (\$)
Cooroy Noosa Genealogical & Historical Research Group Inc.	6,248.75
Cooroora Historical Society Inc.	6,248.75
SunnyKids Ltd.	13,122.37
Sunshine Butterflies Inc.	9,373.13
Noosa District Community FM Radio Assn Inc.	9,373.13
Noosa Arts Theatre Inc.	9,373.13
The Trustee for The Salvation Army (QLD) Property Trust	19,032.26
Sunshine Coast Sports Ltd.	5,675.54
St Vincent De Paul Society Queensland	13,122.37
Noosa Community Training Centre Inc.	18,196.28
Youturn Limited	13,122.37
Total	122,888.08

Community Alliance - Emergency Services

Grant Recipient	Funding Amount (\$)
LifeFlight Foundation	13,122.00
The Australian Volunteer Coast Guard Association Incorporated	13,122.00
Total	26,244.00

Festive Season

Grant Recipient	Funding Amount (\$)
Cooroy Pomona Lions Club Inc.	2,999.40
Peregian Family & Friends Association, Inc.	4,374.11
Kin Kin Community Group Inc.	1,874.63
Tewantin Noosa Lions Club Inc.	12,497.51
Cooroy Chamber of Commerce Inc.	8,748.22
Ulysses Club Inc.	6,248.74
Total	36,742.61

Signature Community Events

Grant Recipient	Funding Amount (\$)
Lions Club of Cooroy Pomona Inc.	13,122.96
Noosa Open Studios	8,366.08
Noosa Heads Jazz Club Inc.	6,156.41
Total	27,645.45

Community Halls and Centres

Grant Recipient	Funding Amount (\$)
Tinbeerwah Hall Inc.	3,793.01
Peregian Beach Community House	11,391.48
Cooroy Memorial Hall Association Inc.	14,999.01
Federal Memorial Hall Inc.	6,138.25
Cooran Memorial School of Arts Inc.	8,972.09
Kin Kin Community Group Inc.	7,443.54
Kin Kin Community Group Inc.	6,438.24
Ridgewood Community Hall Association Inc.	5,348.93
Pomona Memorial School of Arts Inc.	15,243.53
Pomona & District Community House Inc.	21,941.94
Total	101,710.02

Sports Field Maintenance

Grant Recipient	Funding Amount (\$)
Cooroy-Eumundi Cricket Club Inc.	10,617.12
Cooroora United Football Club Inc.	10,612.12
Noosa Touch Assoc Inc.	14,156.43
Tewantin Noosa Cricket Club Inc.	26,543.45
Pomona-Cooran Amateur Rugby League Football Club Inc.	17,695.52
Noosa District Rugby Union Club Inc.	17,695.52
Noosa District Softball Association Inc.	17,695.52
Noosa Australian Football Club Inc.	21,235.81
Noosa District Rugby League Football Club Inc.	31,851.68

Sports Field Maintenance

Grant Recipient	Funding Amount (\$)
Pomona/Cooroy & District Australian Football Club Inc.	10,617.12
Noosa Lions Football Club Inc.	24,773.78
Total	203,494.07

Environmental Alliance

Grant Recipient	Funding Amount (\$)
Noosa Integrated Catchment Association Inc.	7,500.00
Wildlife Noosa Ltd	9,800.00
Noosa and District Landcare Group Inc.	15,000.00
Noosa Integrated Catchment Association Inc.	7,500.00
Noosa Integrated Catchment Association Inc.	15,000.00
Noosa Environmental Education Hub Limited	23,600.00
Hinterland Bush Links Inc.	24,682.00
Wildcare Australia Inc.	10,500.00
Total	113,582.00

Environment Grants

Grant Recipient	Funding Amount (\$)
Noosa and District Landcare Group Inc.	18,558.00
Noosa and District Landcare Group Inc.	8,537.50
Wildlife Noosa Ltd	4,755.00
Noosa and District Landcare Group Inc.	91,014.31
Mary River Catchment Coordination Assoc Inc.	14,371.66



Environment Grants

Grant Recipient	Funding Amount (\$)
Mary River Catchment Coordination Assoc Inc.	16,000.00
Mary River Catchment Coordination Assoc Inc.	22,080.00
Noosa & District Landcare Group	26,556.00
Total	201,872.47

Partnership - Environment

Grant Recipient	Funding Amount (\$)
Zero Emissions Noosa Inc.	125,000.00
Total	125,000.00



Economic Development Grants

Grant Recipient	Funding Amount (\$)
Peregian Beach Business Association Inc.	5,000.00
Sunshine Coast Screen Collective Inc.	3,500.00
SevGen Indigenous Corporation	3,181.82
Business Mentoring Noosa Inc.	5,000.00
Maria Gagliostro	4,500.00
Sunshine Coast Screen Collective Inc.	1,500.00
Total	22,681.82

Sustainability Grants

Grant Recipient	Funding Amount (\$)
Tourism Noosa Ltd	66,948.00

Sustainability Grants

Grant Recipient	Funding Amount (\$)
Zero Emissions Noosa Inc.	29,000.00
Total	95,948.00

Water and Sewage Grants

Grant Recipient	Funding Amount (\$)
Various not-for-profit community organisations	71,104.89
Total	71,104.89

TOTAL EXPENDITURE FOR THE PERIOD	\$1,459,848.45
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Discretionary Funds

Section 109 of the LG Act defines discretionary funds as funds in the local government's operating fund that are:

- budgeted for community purposes
- allocated by a Councillor at the Councillor's discretion.

For the period, Council did not establish any discretionary funds.

Beneficial Enterprises

Section 39(3) of the LG Act defines a beneficial enterprise as an enterprise that a local government considers is directed to benefiting, and can reasonably be expected to benefit, the whole or part of its local government area. Additionally, section 39(4) of the LG Act provides that a local government is conducting a beneficial enterprise if the local government is engaging in, or helping, the beneficial enterprise.

During the period, Council did not engage in any beneficial enterprises.

Business Activities

A business activity is defined in Schedule 4 of the LG Act as the trading in goods and services by the local government.

Council conducted the following business activities during the period:

- Waste management
- Holiday parks, including the Boreen Point Campground, Noosa North Shore Beachfront Caravan Park and Noosa River Holiday Park.

Significant Business Activity

In accordance with threshold of expenditure and the

methodology prescribed by sections 19 and 20 of the LG Regulation, Council's waste management activity was considered a significant business activity for the period.

Commercial Business Units

Pursuant to section 27(2) of the LG Regulation, a commercial business unit is a business unit that conducts business in accordance with the prescribed key principles of commercialisation.

Council did not nominate any business activities as commercial business units during the period.

Competitive Neutrality

Council is committed to ongoing compliance with National Competition Policy principles and its legislative obligations in this area. Furthermore, Council is committed to ensuring that its business activities operate on a level playing field with private businesses in the community.

- Operational and resource costs
- Administration and overhead costs
- Depreciation
- Tax and debt equivalents
- Return on capital / return on cost.

Council ensures that the pricing practises for each business activity comply with the principles of full cost pricing such that total revenue, inclusive of identified and measured community service obligations and net of any advantages and disadvantages of public ownership, should aim to cover the following elements:

During the period, there were no investigation notices provided to Council relating to competitive neutrality complaints. Accordingly, the Queensland Competition Authority did not make any reportable recommendations to Council in relation to a competitive neutrality complaint.

Special Rates and Charges

Below is a list of Council levies and special charges for the period:

- Noosa Waters Lock and Weir Maintenance Levy
- Noosa Waters Canal Maintenance Levy
- Noosa Junction Levy
- Hastings Street Precinct Levy
- Noosa Main Beach Levy

There were no levies or special charges supplied by another local government under an agreement for conducting a joint government activity.

Summary of Concessions for Rates and Charges

General Rate Concessions

In addition to classes of land granted a general rate exemption, Council also provides general rates concessions to land deemed eligible in accordance with Council's General Rate Concession Policy.

Applications received during the 2025/26 year that meet the policy eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change of land use for a property in receipt of a general rate concession.

This general rate concession to eligible property owners will be allowed under section 120(1)(b) of the LG Regulation.

Deferment of General Rates

Chapter 4, Part 10 of the LG Regulation allows Council to grant a rating concession to certain ratepayers by entering an agreement to defer payment of the rates and charges.

Pursuant to sections 120(1)(a), 121(b), and 122(1)(b) of the LG Regulation, Council may allow eligible pensioners to enter an agreement to defer the payment of rates.

Deferment for Pensioners

To assist eligible pensioners who have experienced large increases in the rateable value of their property as determined by the Department of Resources, or have experienced financial hardship, Council will allow deferment of up to 50% of the general rate. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

The deferment of general rates applies only to rates payable with respect to land included in Differential General Rates Categories 1, 5, 6, 7, 8, 10, 22, 23, and 25 to 30.

To be eligible to defer up to 50% of the general rate the applicant must:

- 1 - own and occupy the property; and
- 2 - have no overdue rates and charges on the property; and
- 3 - the/an occupier must hold:
 - a) Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; or
 - b) Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; or
 - c) Commonwealth Seniors Health Card; or
 - d) Queensland Seniors Card issued by the Queensland State Government.

Note that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

Interest charges, or the payment of an additional charge, will be applied to all general rates deferred under section 122(5) of the LG Regulation. The interest will be compound interest, calculated at daily rests. The interest rate will be set at the 90-day bank bill rate as at the adoption of the 2025/26 Budget.

Pensioner Concessions

Council's pensioner rate concession to eligible pensioners will be allowed under Chapter 4, Part 10 of the LG Regulation.

Method of Calculation

The concession shall be 25% of the general rate up to a maximum of \$230.00 per annum, \$115.00 per half year.

Arrangements to Pay

Arrangements pursuant to section 129 of the LG Regulation, for payment by instalments, will be allowed for properties where there are no overdue rates and charges from previous rating periods and the ratepayer

agrees with Council that the outstanding rates or charges will be paid by the end of the current billing period.

An application for an instalment payment arrangement should be received by Council prior to due date of July 2025 or January 2026 levy, but, at Council's discretion, an arrangement to pay may be allowed if Council receives the ratepayer request after one of those dates and is satisfied that:

- a) the ratepayer did not receive the rate notice when issued and first became aware of unpaid rates and charges upon receiving a reminder notice; or
- b) another circumstance prevented the ratepayer from making a timely application for an arrangement to pay.

No discount will be allowed for rates and charges that are the subject of an instalment arrangement. Repayments will be calculated as at the time of applying for an arrangement and will not incur interest charges.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled and interest will be charged on the overdue rates and charges from the date of default. Additionally, Council will not enter any further arrangements during the rating period covered by the initial arrangement request.

Procurement

Council's procurement activities are guided by the Sound Contracting Principles set out in section 104(3) of the LG Act, which are:



- Value for money
- Open and effective competition
- Development of competitive local business and industry
- Environmental protection
- Ethical behaviour and fair dealing

Council's Procurement Policy, reviewed and adopted 30 June 2025, outlines Council's strategic position for

the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance).

Purchases worth more than \$200,000 (excl. GST) are released for open tender unless an exception under the LG Regulation applies. All new tenders are published on Council's website.

During the period, Council awarded 12 tenders as outlined below.

Tender Contract Number and Name	Supplier	Contract Value (Ex GST)
1	CN25031 - Provision of Cleaning Services for Administration Buildings, Libraries and Facilities	Schedule of Rates
	CMBM Facility Services Pty Ltd: - Separable Portion A – Administration Precinct - Separable Portion B – Noosaville Precinct	
	Ecovist Pty Ltd ATF R&R McKindlay Trust t/as Ecovia: - Separable Portion C – Libraries - Separable Portion D – Peregian Beach Digital Hub - Separable Portion F – Hinterland Small Sites	
	David Gillman: - Separable Portion E – The J - Separable Portion G – Sports and Recreation Facilities	

Tender Contract Number and Name	Supplier	Contract Value (Ex GST)
2	<p>RP00073 - Register of Pre-Qualified Suppliers (ROPS) for Parks and Landscaping Services (Refresh)</p> <p>New Suppliers</p> <ul style="list-style-type: none"> • Ace Landscapes Qld Pty Ltd • Advanced Pump and Filtration Solutions • Austspray Environmental Weed Control Pty Ltd • Barung Landcare Assn Inc. • Coast Care Landscaping Co Pty Ltd • Element Queensland Pty Ltd • Global Turf Projects (Qld) Pty Ltd • Living Turf • New Start Australia Pty Ltd • Palmwoods Revegetation • The Pump House Group Pty Ltd • Regal Innovations Pty Ltd • Skyline Landscape Services (Qld) Pty Ltd • South East Agricultural and Landscape Services Pty Ltd • Suregreen Pty Limited • Turf & Landscape Specialists Pty Ltd <p>Existing Suppliers</p> <ul style="list-style-type: none"> • AVM Operations Pty Ltd t/as All Vegetation Management • APG Group Pty Ltd t/as Aussie Parks & Gardens Group • TTF Allofus Family Trust t/as Complete Turf Management • Creative Playground Surfaces Pty Ltd • S.C.L Services Pty Ltd t/as Disc Landscapes • TTF GLG Greenlife Group Unit Trust t/as GLG Greenlife Group • Green Options Pty Ltd • Canasta Holdings Pty Ltd t/as Greenwood Landscape Management (LD Total) • SG Montague & JM Wallis t/as Hoyles Landscape Management • Hydromulch Solutions Pty Ltd TTF Outside the Box t/as Hydromulch Solutions • TTF The Pennell Family Trust t/as Nature Zone • Ranges to Reef Environmental Service Pty Ltd • The Maintenance Company Pty Ltd • Irrigation Centre Pty Ltd t/as Think Water Noosa • Wagners CFT Manufacturing Pty Ltd 	Supplier Arrangement (Schedule of Rates)

Tender Contract Number and Name		Supplier	Contract Value (Ex GST)
3	RP00440 - Register of Pre-Qualified Suppliers (ROPS) for Provision of Environmental Services	<ul style="list-style-type: none"> • Australian Wetlands Landscapes QLD Pty Ltd • Barung Landcare Association Inc. • Biodiverse Environmental ATF Enviro Steward Trust t/as Biodiverse • Bushland Conservation Management Pty Ltd ATF Bushland Conservation Management Trust • Michelle Newall t/as Bush Renewalls • Dean Roper t/as Complete Weed Management • Ecollaboration Ltd • Ecosure Pty Ltd • Evolve Environmental Solutions Pty Ltd • Future-Plus Environmental Pty Ltd • Simon Frederick McVerry t/as Native Foresters • NGH Pty Ltd • Noosa and District Landcare Group Inc. • Plant Management Horticultural Services Pty Ltd t/as Palmwoods Revegetation • Tim Spring Transport & Enviro Solutions ATF Spring Family Trust • Toolijooa (QLD) Pty Ltd 	Supplier Arrangement (Schedule of Rates)
4	CN24852 - Ed Webb Park Upgrade - Stage 2 Construction	The Landscape Construction Company Pty Ltd	\$ 977,322
5	CN24800 - Cooroy Cricket Club - Main Oval Lighting	REES Electrical Pty Ltd	\$ 448,000
6	CN00644 - Construction of Pathways and Bus Stops 23-24 Package 3	Assured Concreting Services Pty Ltd ATF Integral Concreting Service Family Trust	\$ 398,745
7	CN00769 - The J Noosa - HVAC Renewal Project - Stage 2A	Mr Steven Gealy TTF Gealy's Investment Trust t/as Gealys Airconditioning and Refrigeration	\$ 309,791
8	CN00763 - Tewantin Administration Building - Air Conditioning Condenser Replacement	Mr Steven Gealy TTF Gealy's Investment Trust t/as Gealys Airconditioning and Refrigeration	\$ 170,505
9	CN00568 - Doonella Bridge Renewal - Detailed Design and Documentation	Stantec Australia Pty Ltd	\$ 410,828
10	CN00519 - David Low Way - Retaining Wall Replacement	Hawthorne Civil Pty Ltd	\$ 997,790
11	CN00510B - Landslide Reconstruction - Package 510 - Schreibers Road Bridge	Hazell Bros (QLD) Pty Ltd	\$ 6,330,179

Tender Contract Number and Name		Supplier	Contract Value (Ex GST)
12	T000078 - Register of Pre-Qualified Suppliers (RPQS) for Provision of FireTech Services {REFRESH}	<p>New Suppliers</p> <ul style="list-style-type: none"> • Australian UAV Technologies Pty Ltd • Covey Associates Pty Ltd • Cwift Pty Ltd • Fliight Technologies Pty Ltd • Kablamo Pty Ltd • TTF Richlauren Trust t/as APAC Surveillance • RPS AAP Consulting Pty Ltd • MS&C Group Pty Ltd t/as Watchtowers Networks <p>Existing Suppliers</p> <ul style="list-style-type: none"> • BIA5 Pty Ltd • Geoneon Pty Ltd • 3FB Aerworx Pty Ltd • Arvind Satyam (Pano AI) • Bredon Kynnies McAtee t/as Image Knowledge (Mayday.ai GmbH) • Fireball International Pty Ltd t/as EXCI.AI • Meshed Pty Ltd • Mirragin RAS Consulting Pty Ltd t/as Mirragin Consulting • N5 Sensors, Inc. • Ninnox Robotics Pty Ltd t/as Ninnox Robotics • OroraTech GmbH • Redeye Apps Pty Ltd t/as RedEye • Ripper Corporation Pty Ltd • Skybase Limited t/as Skybase 	Supplier Arrangement (Schedule of Rates)

Invitations to Change Tender

For the period, there were no reportable invitations made by Council to change tenders.



Financial Performance

Community Financial Report

Overview

This report simplifies the detailed financial information that Council is required to prepare under legislation and provides a summary of Council financial performance for the 2024/25 financial year.

The period ended 30 June 2025 represents another positive financial result for Council and provides a firm foundation for future operations. Ongoing innovation and a commitment to strong financial management through compliance with our Financial Sustainability Policy will ensure that this position is maintained into the future.

Highlights and achievements

✘ Council has achieved another positive financial result this year. The following outcomes were achieved during the year:

1. An operating surplus of \$8.2 million resulting from revenues received being higher than forecast, good management of our expenditure, as well as some unspent levy and grant funds that are required to be held for future use.
2. A net financial result of \$60.9 million when including Council's share of Unitywater's annual profit, capital revenue and capital expenditure to Council's operating position.
3. State and federal government support for both operating and capital projects continued with grant funding of \$59.4 million received, with \$46.5 million relating to QRA funded disaster reconstruction projects.
4. Continued investment in infrastructure replacement to maintain service levels to the community, with \$14.1 million in capital works delivered and a further \$62.8 million expended on QRA funded disaster projects.

✓ **\$148 million**
Operating Revenue generated

✓ **Strong**
Cash & Debit Position

✓ Over **\$1.5 billion**
in Community Equity

✓ **\$65 million**
on renewal of Infrastructure Assets

✓ **\$56 million**
received in Capital Grants & Subsidies

✓ **Credit rating**
Sound with a Neutral outlook maintained

Background

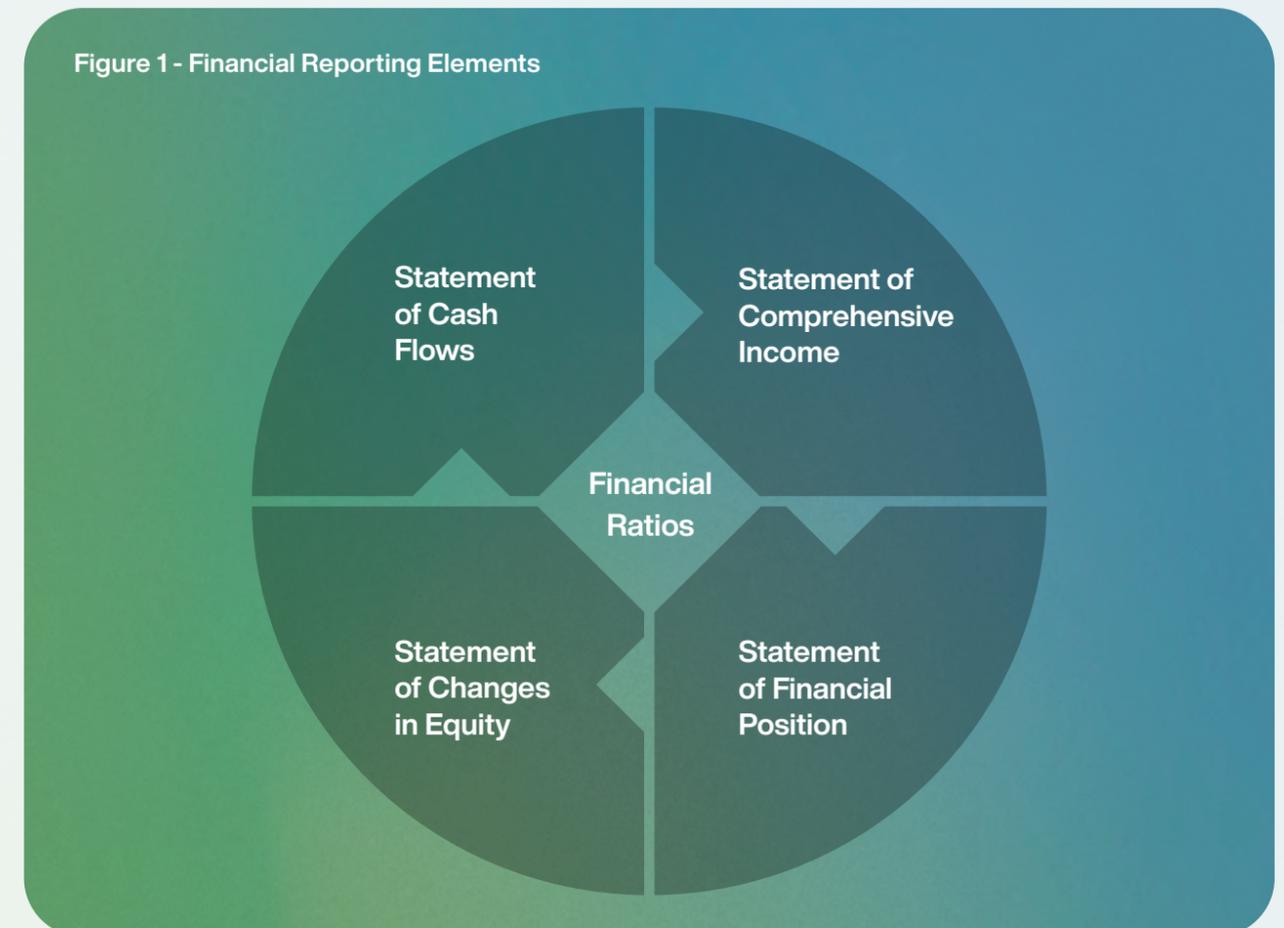
Council's annual financial statements are prepared to comply with Australian Accounting Standards and contain specific information regarding financial performance.

Financial statements include:

- a Statement of Comprehensive Income (i.e. Profit and Loss),
- a Statement of Financial Position (i.e. Balance Sheet),
- a Statement of Changes in Equity, and
- a Statement of Cash Flows.

Collectively, these financial statements provide a formal picture of the financial strength of an organisation.

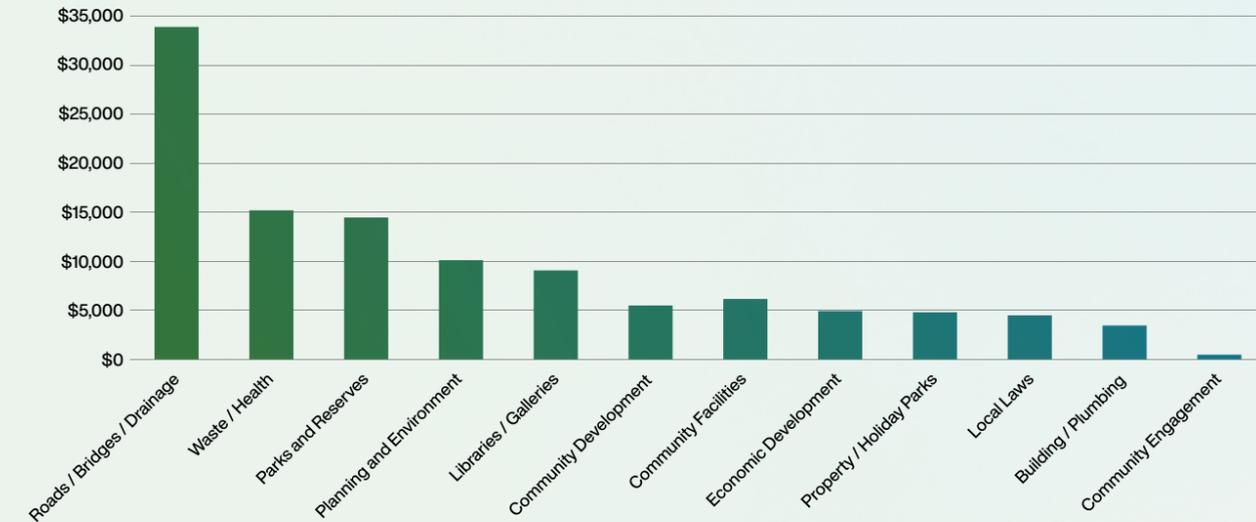
The Community Financial Report (CFR) consists of five key reporting elements, each of which has a specific purpose for the measurement and presentation of Council's finances. The linkages between the five key elements are shown in Figure 1.



Where was the budget spent?

Council spends significant amounts of ratepayer funds providing a range of services to the Noosa community. A summary of the cost of the services for our major service areas is provided in Figure 2. Spending on these services (including roads, bridges, parks, community facilities and waste management) makes up a significant component of Council's annual budget.

Figure 2 – Operating Cost of Core Council Services 2024/25 (\$'000)



Statement of Comprehensive Income

This statement (also known as the profit and loss) measures how Council performed financially in relation to funding its operations during the financial year. In simple terms, it summarises how much money was received by Council and how much was spent in a particular year. Figure 3 summarises Council's 2024/25 financial performance.

The 2024/25 net result of \$60.9 million includes non-operational items such as revenue received specifically to fund capital expenditure (including grants and subsidies and developer contributions), Council's share of Unitywater's annual profit, movements in investment property valuations, and asset disposals.

Figure 3 – Council Net Result Financial Performance 2024/25 (\$'000)

	2023/24 (\$'000)	2024/25 (\$'000)
Revenue	198,244	210,974
Expenses	151,422	150,071
Net Result	46,822	60,903

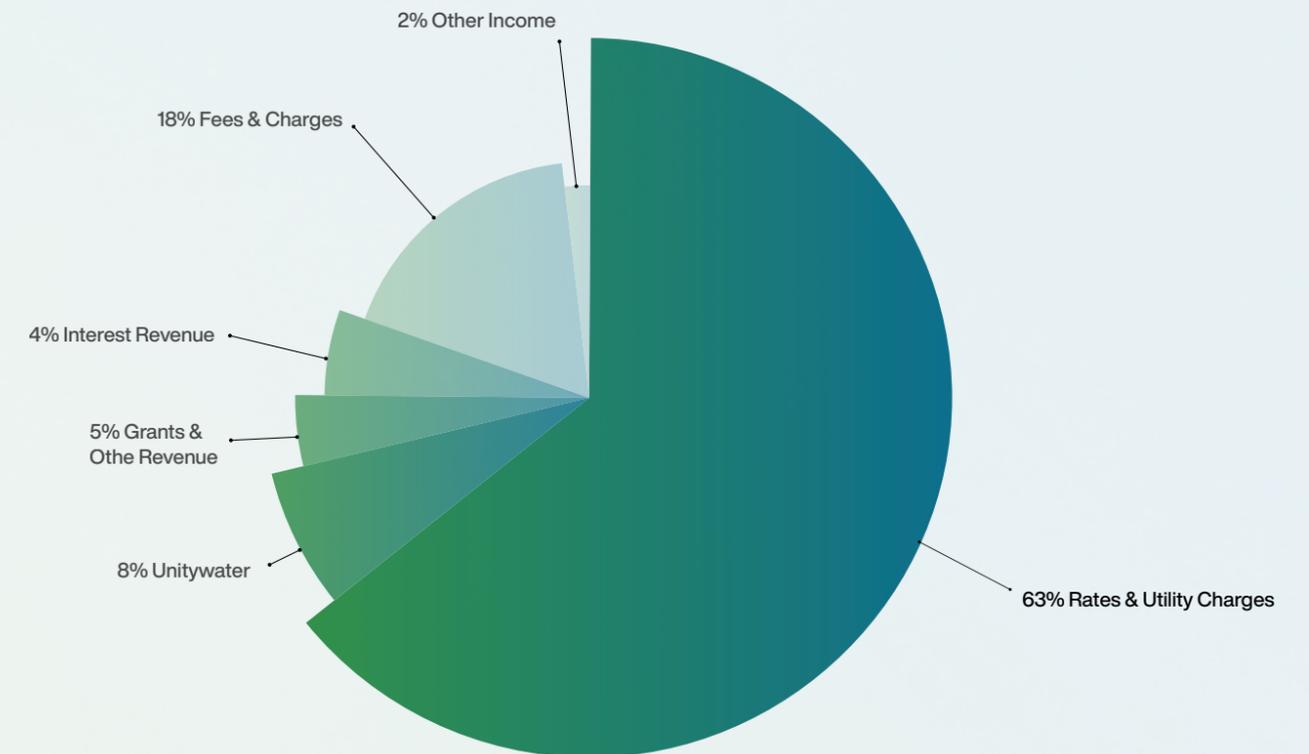
The removal of \$52.7million of non-operational items shows Council's actual operating surplus to be \$8.2 million (including the equity share of profit in Unitywater).

Operating revenue – where the money came from

Throughout the financial year, Council received a total of \$140.3 million in operating revenues (rates, fees, operating grants), \$63.0 million in capital revenues (developer contributions, capital grants, and other capital revenue) and \$7.7 million recorded as revenue from Council's share of investment in Unitywater.

Figure 4 outlines the sources of Council's operating revenues including Unitywater distributions received in 2024/25.

Figure 4 – Operating Revenue Sources 2024/25



The above breakdown in operating revenue confirms that Council continues to have significant control over the majority of its income sources, and as a result is not reliant on other levels of government or external agencies to maintain its financial independence.

Key Council revenue sources include:

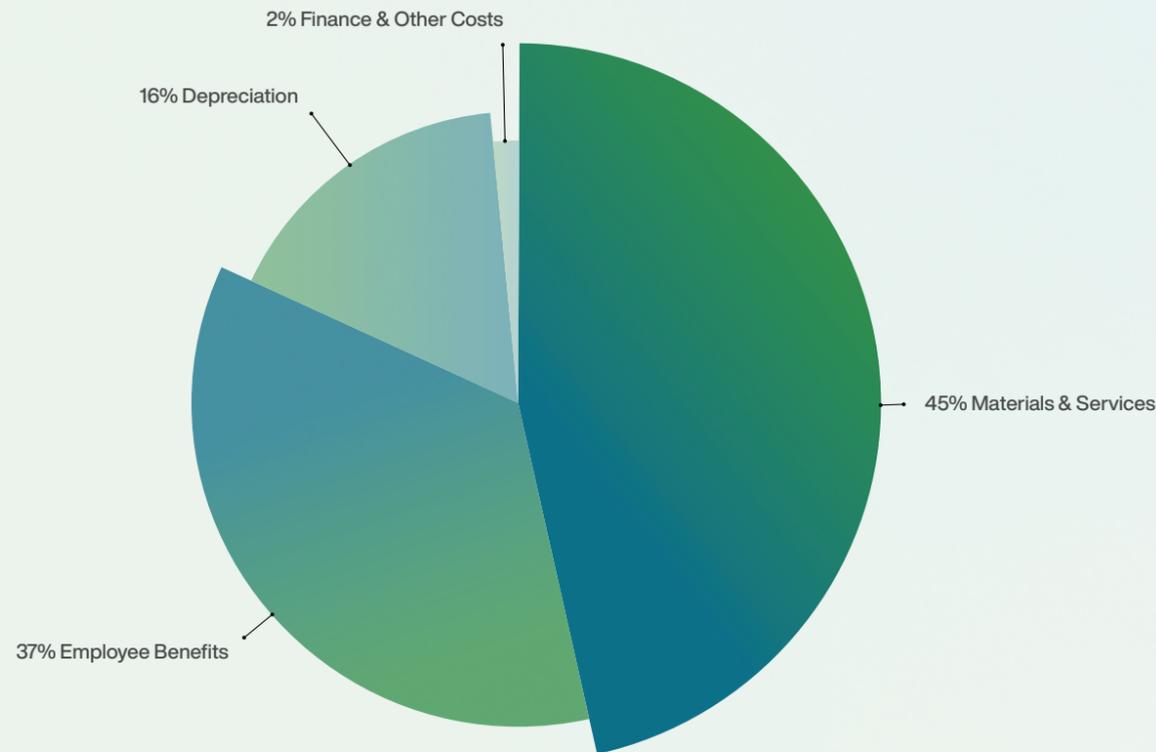
- Rates and utility charges comprising general rates, charges for waste collection and disposal, special rates such as the environment levy as well as other separate rates and special charges.
- Fees and charges include a range of regulatory fees and charges as well as revenue from commercial operations such as holiday parks and waste management.
- Interest revenue includes the return from the investment of available cash.
- Revenue from other income includes tax payments from Council's shareholding in Unitywater

Operating expenditure – where the money goes

Council expended a total of \$139.8 million in undertaking operating activities during the financial year.

Figure 5 presents a breakdown by expenditure type for operating expenditure incurred during 2024/25.

Figure 5 – Operating Expenses by Function 2024/25



Key Council expenditure sources include:

- Employee benefits - includes staff wages, superannuation, fees paid to Councillors and other employment costs.
- Depreciation expenditure - records the consumption of community infrastructure assets over their respective useful lives and provides an indication of the level of required expenditure on the rehabilitation and renewal of existing assets annually. The revaluation of infrastructure assets during the year has also impacted the annual depreciation charge.
- Materials and services - include information communication technology, consultancy services, contractor services, electricity, external hire, rentals, repairs and maintenance, and advertising and donations.
- Finance and other costs - include interest paid on loan borrowings, bank charges and movements in the provision for future landfill rehabilitation costs.

Statement of Financial Position

The Statement of Financial Position (or balance sheet) measures what Council owns (i.e. its assets), and what we owe (i.e. liabilities) to determine the total community equity (net worth) at the end of each financial year. Overall, Council's investment in community capital continues to grow steadily.

Figure 6 summarises the movement in Council's assets and liabilities that comprise community equity.

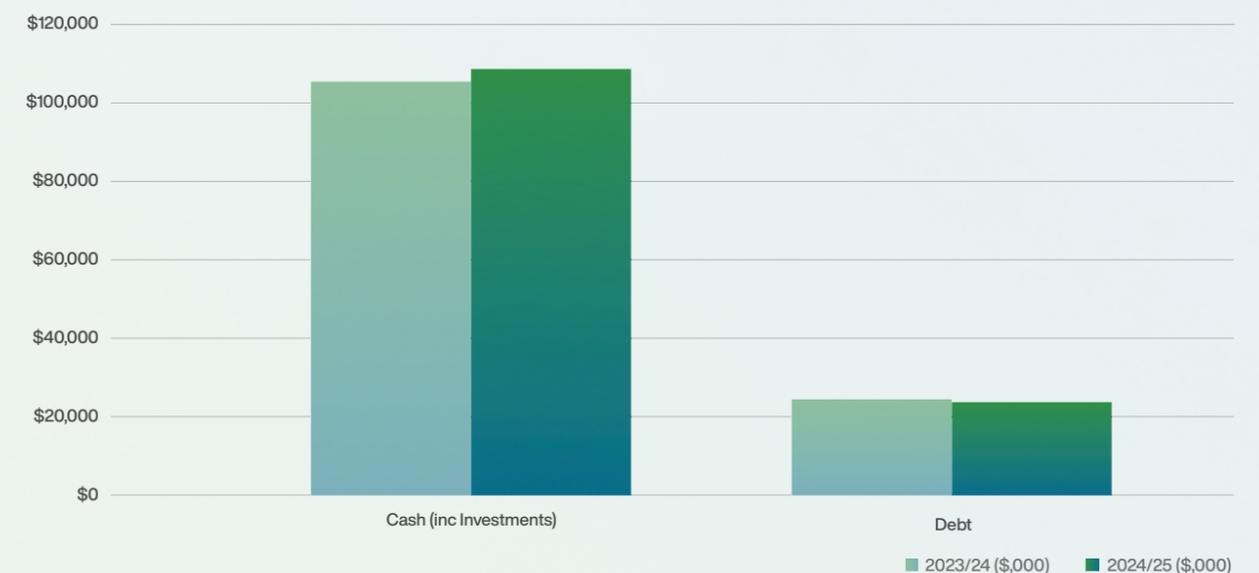
Figure 6 – Comparative Statement of Financial Position 2024/25 (\$'000)

	2023/24 (\$'000)	2024/25 (\$'000)
Assets	1,524,567	1,645,919
Liabilities	116,821	104,796
Community Equity	1,407,746	1,541,123

Figure 7 shows Council's cash and debt holdings (including investments) as at 30 June 2025 compared to the previous year.

Cash levels are high due to the advance payment of multi-year waste levy subsidies, increased capital grant funding and the timing of capital works projects. Debt levels have remained consistent as Council continues to strengthen its debt position. Overall, our net cash position (i.e. cash less debt) continues to be strong with an increase of \$4.1 million year on year.

Figure 7 – Cash and Debt Comparison 2024/25 (\$'000)



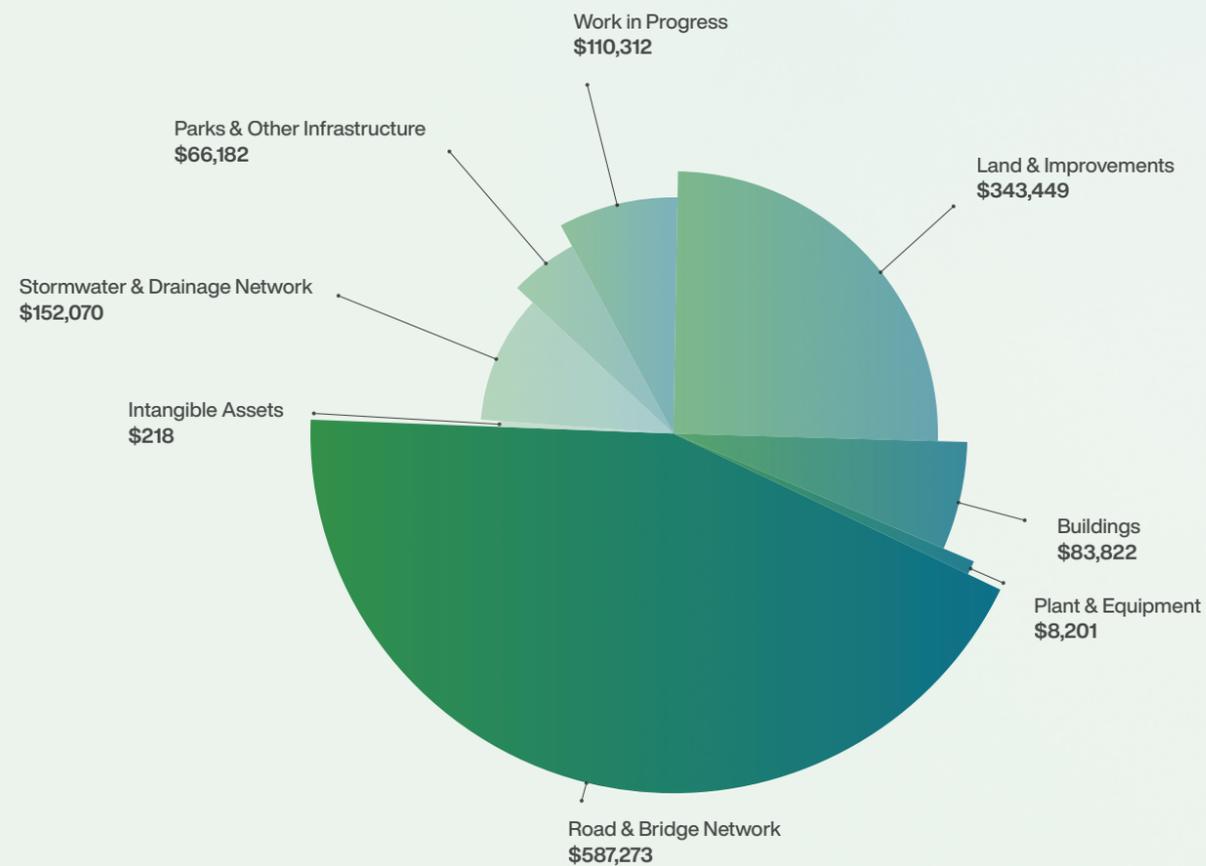
Assets – what we own

Current assets are represented by cash, investments, inventories and receivables (money owed to Council). Council's current assets as at 30 June 2025 equated to \$131.1 million.

Non-current assets of \$1.5 billion includes property, plant and equipment totalling \$1.4 billion, as well as the value of Council's investment in Unitywater. Property, Plant and Equipment represents community infrastructure which includes roads, bridges, stormwater, buildings, land and other operational assets owned and controlled by Council.

The main non-current asset categories and their respective values are shown in the Figure 8.

Figure 8 - Non-Current Assets and Community Infrastructure 2024/25 (\$'000)



Liabilities – what we owe

Money owed by Council is presented as both current and non-current liabilities in the statement of financial position. Current liabilities are those amounts that are payable by Council within the next twelve months, and non-current liabilities are payable beyond the twelve month horizon.

The most significant elements are loans raised by Council to fund investment in community infrastructure and provisions for future landfill restoration works. Total loans increased as funds were drawn down to fund infrastructure works relating to the landfill expansion. Council's annual loan repayment schedule was met. The most significant elements are loans raised by Council to fund investment in community infrastructure and provisions for future landfill restoration works. Total loans increased as funds were drawn down to fund infrastructure works relating to the landfill expansion. Council's annual loan repayment schedule was met.

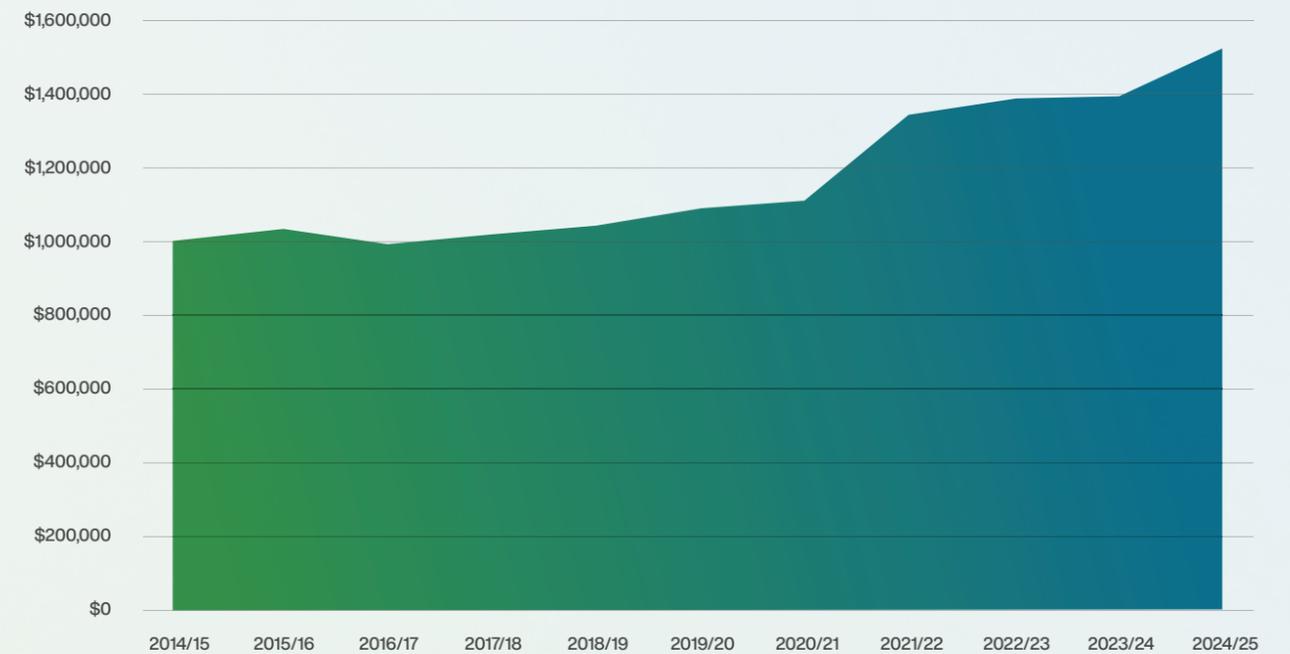
Statement of Changes in Equity

The Statement of Changes in Equity illustrates how the net worth of Council has changed as a result of activities undertaken during the period. Council's total community equity as at 30 June 2025 is \$1.5 billion.

Community equity is equal to total assets (what we own) less total liabilities (what we owe) and represents Council's net investment in assets.

Figure 9 shows the movement in Community Equity since the De-Amalgamation of Council in 2014.

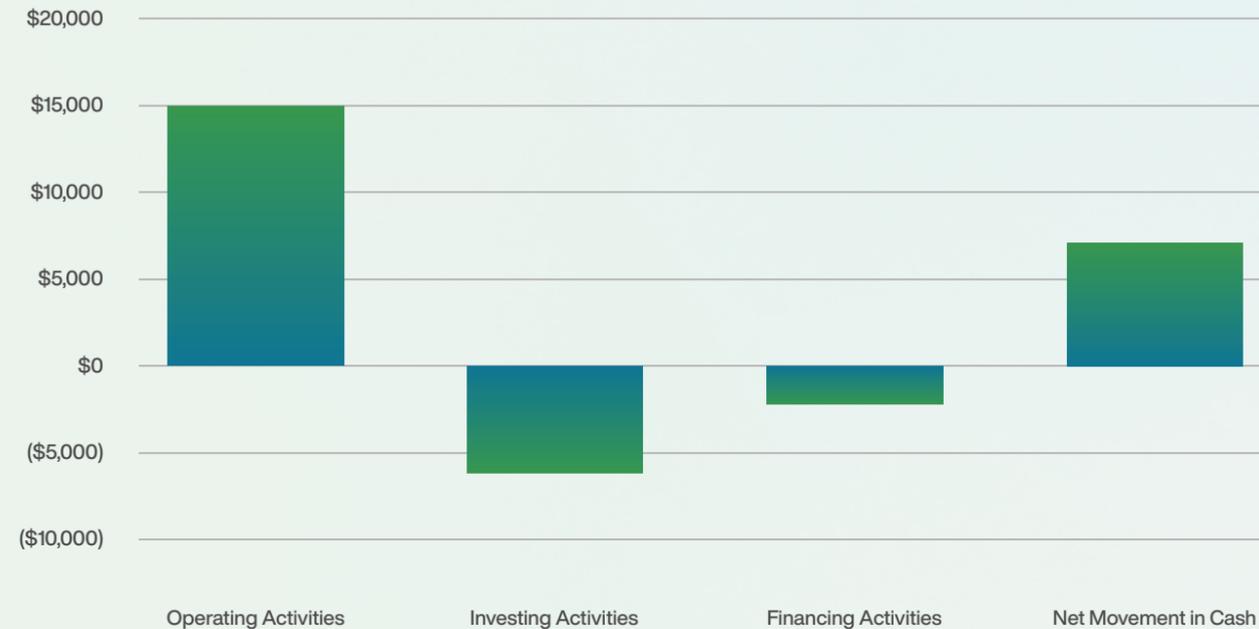
Figure 9 - Community Equity movement



Statement of Cash Flows

The Statement of Cash Flows shows where Council has generated cash and where these funds have been expended. The detailed schedule in the financial statements is summarised in Figure 10 (columns above the line represent cash flowing into the organisation, and columns below the line represent cash payments made).

Figure 10 – Net Cash Flow Sources 2024/25 (\$'000)



Key elements to Council's annual cash flow include:

- **Operating activities** depicts the net of income received from rates, interest, grants, etc. and payments made to suppliers and employees.
- **Investing activities** relate to the acquisition and sale/disposal of long-term assets, generally in the form of roads, bridges, plant and equipment, etc. A negative outcome here represents a net investment in community infrastructure during the reporting period.
- **Financing activities** shows the receipt and repayment of Council borrowings. A negative outcome here represents that Council has repaid more loans compared to new borrowings raised.
- **Net movement in cash** represents the total physical movement of cash, with any accounting adjustments and accruals removed. The net movement in cash for the year with all significant outlays fully funded within the period was \$7.1 million representing a net increase in cash on hand. At 30 June 2025, \$25.8 million of surplus cash was invested in higher yielding term deposits, to maximise returns to ratepayers.

Financial ratios

Ratios are valuable tools for providing a snapshot of an organisation's financial status and trends. They also allow Noosa Council to benchmark itself against other councils, helping to gauge relative financial strength. This type of analysis is periodically conducted by the Queensland Treasury Corporation (QTC) to assess Council's financial sustainability.

Under the Local Government Regulation 2012, certain sustainability ratios are mandated, each with specific target ranges. The State Government's updated Financial Management (Sustainability) Guideline 2024 (the Guideline) aims to enhance Council's long-term planning and community outcomes by monitoring financial sustainability. This new framework replaces the previous Financial Management (Sustainability) Guideline 2013.

The Guideline has applied since the 2023-24 annual financial reporting period and the 2024-25 budget cycle. Given the diversity of local governments, the Department has categorised councils for sustainability reporting, with Noosa Council designated as a 'Tier 3' council based on its location and population band.

Details of these ratios are shown in Figure 11, including actual results for the current reporting period plus projections over the next 9 years.

Figure 11 – Financial Ratios 2024/25 (Actual) to 2034/35 (Forecast)

Type	Measure	Target (Tier 3)	5-Year Average	30 Jun 2025	30 Jun 2026
Financial Capacity	Council - Controlled Revenue	Contextual only	70.40%	69.46%	76.89%
	Population Growth	Contextual only	1.01%	1.81%	1.55%
Operating Performance	Operating Surplus Ratio	Greater than 0% (or N/A)	4.56%	5.51%	0.05%
	Operating Cash Ratio	Greater than 0%	21.07%	21.03%	15.98%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 3 months	8.7	8.0	6.5
Asset Management	Asset Sustainability Ratio	Greater than 80%	161.66%	314.25%	119.02%
	Asset Consumption Ratio	Greater than 60 %	72.55%	70.26%	69.95%
	Asset Renewal Funding Ratio	Contextual only	259.61%	358.85%	351.96%
Debit Servicing Capacity	Leverage Ratio	0 to 3 times (or N/A)	0.9	0.8	1.2

30 Jun 2027	30 Jun 2028	30 Jun 2029	30 Jun 2030	30 Jun 2031	30 Jun 2032	30 Jun 2033	30 Jun 2034	30 Jun 2035
76.85%	77.75%	78.30%	78.75%	79.08%	79.31%	79.50%	79.63%	79.82%
0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
0.03%	0.04%	0.03%	0.09%	0.05%	0.04%	0.04%	0.10%	0.02%
16.22%	16.63%	16.92%	17.26%	17.45%	17.63%	17.85%	18.13%	18.26%
5.7	4.8	4.2	3.9	3.5	3.2	3.3	3.2	3.3
71.44%	102.69%	102.18%	75.93%	72.34%	80.60%	73.86%	73.54%	65.08%
69.16%	68.27%	67.32%	66.19%	64.95%	63.71%	62.39%	61.09%	59.68%
191.66%	340.04%	321.50%	272.88%	265.62%	381.84%	379.46%	401.48%	365.15%
1.4	1.4	1.5	1.4	1.3	1.2	1.0	0.9	0.0

Colour Scale:

	Within range
	Moderate
	Outside

An overview of each ratio, together with commentary on Council's performance for the current financial year is provided below.

Council Controlled Revenue Ratio

$\frac{\text{Net Rates, Levies and Charges add Fees and Charges}}{\text{Total Operating Revenue}}$	<p>Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.</p> <p>Council has a moderate to strong capacity to generate its own operating revenues, demonstrating financial flexibility and the ability to influence its operating income. This positions Council well to respond effectively to unexpected financial challenges.</p>
--	---

Population Growth

$\frac{\text{Prior Year Estimated Population}}{\text{Previous Year Estimated Population}} - 1$	<p>Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.</p> <p>Population growth is positive but relatively low which means Council may have less opportunities to generate operating revenue through an increasing rateable property base and over time may need to develop alternative revenue sources and adjust service levels and infrastructure spending accordingly.</p>
--	---

Operating Surplus Ratio

$\frac{\text{Operating Result}}{\text{Total Operating Revenue}}$	<p>Council should be aiming to achieve as a minimum a balanced operating position to ensure that revenues received are sufficient to fund operations and capital replacement works. A surplus will be represented by a positive result.</p> <p>The 2024/25 operating surplus ratio of 5.51% is a reflection of consistent revenue growth along with good management of our expenditure. The forecast shows Council's ongoing commitment to strong financial management.</p>
--	---

Operating Cash Ratio

$\frac{\text{Operating Result add Depreciation and Amortisation and Finance Costs}}{\text{Total Operating Revenue}}$	<p>The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.</p> <p>Council is generating sufficient revenues to fund its operational expenditure requirements, while also providing cash flow to support capital expenditure renewal requirements.</p>
--	--

Unrestricted Cash Expense Cover Ratio

$\frac{(\text{Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash})}{(\text{Total Operating Expenditure less Depreciation and Amortisation less Finance Costs})} \times 12$	<p>The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.</p> <p>Council's cash position is strong with the majority of restricted cash being internally restricted and therefore available to cover emergent expenditure if required. Internally restricted cash also includes reserves to fund the carryover and completion of Council's capital works program.</p>
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Asset Sustainability Ratio

$\frac{\text{Capital Expenditure on Replacement of Infrastructure Assets (Renewals)}}{\text{Depreciation Expenditure on Infrastructure Assets}}$	<p>The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.</p> <p>Council prioritises the renewal of its existing assets in line with Asset Management principles to ensure service potential is maintained, before investment in the construction of new assets</p>
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Asset Consumption Ratio

$\frac{\text{Written down replacement cost of Depreciable Infrastructure Assets}}{\text{Current replacement cost of Depreciable Infrastructure Assets}}$	<p>This ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.</p> <p>Council is investing sufficiently in the renewal of its existing assets to ensure service levels to the community are maintained.</p>
--	--

Asset Renewal Ratio

$\frac{\text{Total of Planned Capital Expenditure on Infrastructure Asset Renewals over 10 years}}{\text{Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years}}$	<p>The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements (as outlined in its asset management plans) in the future.</p> <p>As noted above, Council is investing sufficiently in the renewal of its existing assets with a strong link between Council's long term financial plan and asset management plans.</p>
--	--

Leverage Ratio

$\frac{\text{Book value of Debt}}{\text{Total Operating Revenue less total Operating Expenditure add Depreciation and Amortisation}}$	<p>The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.</p> <p>Council has capacity to support additional borrowings due to its manageable debt levels compared to its operational performance. Borrowings are predominantly directed toward long-term infrastructure or revenue-generating projects, where alternate funding sources have been exhausted as well as giving consideration to inter-generational equity and Council's ongoing financial sustainability.</p>
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Financial Statements 2024 – 2025

General Purpose Financial Statements for the year ended 30 June 2025



Noosa Council

General Purpose Financial Statements
for the year ended 30 June 2025

Table of Contents

Page

Primary Financial Statements

Statement of Comprehensive Income	141
Statement of Financial Position	142
Statement of Changes in Equity	143
Statement of Cash Flows	144

Notes to the Financial Statements

1	Information about these Financial Statements	145
2	Analysis of Results by Function	147
3	Revenue	149
4	Interest and Other Income	152
5	Capital Income	152
6	Employee and Councillor Costs	152
7	Materials and Services	153
8	Finance Costs	153
9	Capital Expenses	154
10	Cash, Cash Equivalents and Investments	154
11	Receivables	155
12	Other Assets	157
13	Equity Investments	157
14	Investment Property	159
15	Property, Plant and Equipment	160
16	Intangible Assets	169
17	Contract Balances	169
18	Leases	170
19	Payables	173
20	Borrowings	173
21	Provisions	174
22	Other Liabilities	175
23	Asset Revaluation Surplus	175
24	Capital Commitments	176
25	Contingent liabilities	176
26	Superannuation	177
27	Reconciliation of Net Result for the year to Net Cash Inflow/(Outflow) from Operating Activities	178
28	Events after the reporting period	179
29	Financial Instruments and Financial Risk Management	179
30	National competition policy	182
31	Trust funds	183
32	Transactions with related parties	183

Management Certificate for the year ended 30 June 2025 185

Independent Auditor's Report 186

Table of Contents	Page
Current Year Financial Sustainability Statement	189
Certificate of Accuracy (audited ratios)	191
Independent Auditor's Report - Current Year Financial Sustainability Statement	192
Certificate of Accuracy (contextual ratios - unaudited)	196
Unaudited Long Term Financial Sustainability Statement	197
Certificate of Accuracy - Long Term Financial Sustainability Statement	200

\$ '000	Notes	2025	2024
Income			
Revenue			
Recurrent Revenue			
Rates, Levies and Charges	3a	93,256	88,468
Fees and Charges	3b	9,517	9,390
Sales Revenue	3c	16,598	16,027
Grants, Subsidies, Contributions and Donations	3d	6,998	4,559
Total Recurrent Revenue		126,369	118,444
Other Income			
Rental Income	18	1,860	1,665
Interest and Investment Revenue	4a	8,990	9,279
Equity share of profit (loss) in Associate through Participation Rights	13	7,690	6,490
Other Income	4b	3,058	2,744
Total Other Income		21,598	20,178
Total Operating Revenue		147,967	138,622
Capital Income			
Grants, Subsidies, Contributions and Donations	3d	55,678	59,622
Capital Income	5	7,329	-
Total Capital Income		63,007	59,622
Total income		210,974	198,244
Expenses			
Recurrent Expenses			
Employee and Councillor Costs	6	52,182	47,365
Materials and Services	7	63,052	60,335
Finance Costs	8	2,325	1,386
Depreciation and Amortisation:			
Depreciation of Property, Plant and Equipment	15	21,964	21,960
- Intangible Assets	16	20	42
- Right of Use Assets	18	267	168
Total Recurrent Expenses		139,810	131,256
Other Expenses			
Capital Expenses	9	10,261	20,166
Total Other Expenses		10,261	20,166
Total Expenses		150,071	151,422
Net Result		60,903	46,822
Other Comprehensive Income			
Items that will not be reclassified to Net Result			
Increase in Asset Revaluation Surplus	15	72,474	(18,509)
Total Other Comprehensive Income for the year		72,474	(18,509)
Total Comprehensive Income for the year		133,377	28,313

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

Noosa Council

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
Assets			
Current Assets			
Cash and Cash Equivalents	10	83,238	76,126
Investments	10	25,828	30,000
Receivables	11	17,274	19,151
Inventories		241	237
Contract Assets	17	3,061	6,962
Other Assets	12	1,447	1,102
Total Current Assets		131,089	133,578
Non-Current Assets			
Receivables *	11	49,218	49,218
Equity Investments	13	109,480	103,744
Investment Property	14	3,750	3,750
Intangible Assets	16	218	238
Property, Plant and Equipment	15	1,351,309	1,232,917
Right of Use Assets	18	855	1,122
Total Non-Current Assets		1,514,830	1,390,989
Total Assets		1,645,919	1,524,567
Liabilities			
Current Liabilities			
Payables	19	16,653	24,824
Contract Liabilities	17	14,685	8,167
Borrowings	20	1,514	1,406
Lease Liabilities	18	240	235
Provisions	21	13,930	11,727
Other Liabilities	22	8,873	9,334
Total Current Liabilities		55,895	55,693
Non-Current Liabilities			
Borrowings	20	22,170	23,449
Lease Liabilities	18	670	917
Provisions	21	23,552	31,559
Other Liabilities	22	2,509	5,203
Total Non-Current Liabilities		48,901	61,128
Total Liabilities		104,796	116,821
Net Community Assets		1,541,123	1,407,746
Community Equity			
Asset Revaluation Surplus		388,581	316,107
Retained Surplus/(Deficiency)		1,152,542	1,091,639
Total Community Equity		1,541,123	1,407,746

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

Noosa Council

Statement of Changes in Equity

for the year ended 30 June 2025

\$ '000	Notes	Asset revaluation surplus	Retained surplus	Total equity
Balance as at 1 July 2024		316,107	1,091,639	1,407,746
Net Result		–	60,903	60,903
Other Comprehensive Income for the year				
- Increase/(Decrease) in Asset Revaluation Surplus	15	72,474	–	72,474
Other Comprehensive Income		72,474	–	72,474
Total Comprehensive Income for the year		72,474	60,903	133,377
Balance as at 30 June 2025		388,581	1,152,542	1,541,123
Balance as at 1 July 2023		334,616	1,044,817	1,379,433
Net Result		–	46,822	46,822
Other Comprehensive Income for the year				
- Increase/(Decrease) in Asset Revaluation Surplus	15	(18,509)	–	(18,509)
Other Comprehensive Income		(18,509)	–	(18,509)
Total Comprehensive Income for the year		(18,509)	46,822	28,313
Balance as at 30 June 2024		316,107	1,091,639	1,407,746

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

Noosa Council

Statement of Cash Flows

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Cash Flows from Operating Activities			
Receipts from Customers		133,585	123,206
Payments to Suppliers and Employees		(139,191)	(116,690)
		<u>(5,606)</u>	<u>6,516</u>
Receipts			
Rental Income		1,860	1,665
Income Tax Equivalent Received		1,611	1,400
Dividend from Equity Investment		1,954	2,326
Interest and Investment Revenue Received		8,183	8,034
Non Capital Grants and Contributions		6,999	4,070
Payments			
Borrowing Costs		(214)	(187)
Net Cash Inflows/(Outflows) from Operating Activities	27	<u>14,787</u>	<u>23,824</u>
Cash flows from Investing Activities			
Receipts			
Proceeds from Sale of Property, Plant and Equipment		424	140
Grants, Subsidies, Contributions and Donations		64,297	35,447
Payments			
Net movement in Loans and Advances		–	125
Payments for Property, Plant and Equipment		(74,686)	(69,757)
Transfers from/(to) Investments		4,172	10,000
Net Cash Inflows/(Outflows) from Investing Activities		<u>(5,793)</u>	<u>(24,045)</u>
Cash Flows from Financing Activities			
Receipts			
Proceeds from Borrowings		–	1,549
Payments			
Repayment of Borrowings		(1,882)	(1,709)
Net Cash Inflows/(Outflows) from Financing Activities		<u>(1,882)</u>	<u>(160)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents held		<u>7,112</u>	<u>(381)</u>
Cash and Cash Equivalents at the beginning of the Financial Year		76,126	76,507
Cash and Cash Equivalents at the end of the financial year	10	<u>83,238</u>	<u>76,126</u>
plus: Investments on hand – end of year	10	25,828	30,000
Total Cash, Cash Equivalents and Investments		<u>109,066</u>	<u>106,126</u>

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

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these Financial Statements

(a) Basis of preparation

The Noosa Shire 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 *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and the financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

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

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

Noosa Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024, none of the standards had a material impact on the reported position, performance and cash flows.

The relevant standards for Noosa 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 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. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(d) Estimates and Judgements

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

- Revenue Recognition - Note 3
- Valuation of Investment Property - Note 14
- Valuation and Depreciation of Property, Plant and Equipment - Note 15
- Contract Balances - Note 17
- Provisions - Note 21
- Contingent Liabilities - Note 25

(e) Rounding and Comparatives

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

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

(f) Volunteer Services

Council currently utilises volunteer resources at Noosa Community Support Centre, Noosaville & Cooroy Libraries, Noosa Botanic Gardens, Noosa Bushland Care and Noosa Gallery.

Council has not recognised the value of volunteer services in these financial statements as the value donated cannot be reliably measured at this time. Furthermore, if these volunteer services had not been donated they would not have been procured.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these Financial Statements (continued)

(g) Taxation

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

(h) Supplier Banking Details Compromised

Nature of the Incident

During the financial year ended 2024-25, Council was the target of a fraud incident involving the alteration of a supplier's banking details. A fraudulent request was received purporting to be from a legitimate supplier, advising of updated bank account information. As a result, a payment of \$2.3 million was redirected to a fraudulent account.

Financial Impact

The total financial loss was \$1.7 million, after the recovery of a portion of the initial payment, which has been recognised in the Statement of Comprehensive Income within "Materials and Services". The amount includes the misdirected payment and associated investigation and remediation costs.

Note 2. Analysis of Results by Function

(a) Components of Council Functions

Details relating to the Council's functions / activities as reported in Note 2(b) are as follows:

CEO OFFICE

The goal of the Chief Executive Officer function is to provide leadership to the organisation to ensure it meets its strategic and operational objectives As well as providing effective governance oversight, human resource management and communication and community engagement processes. Service areas include the Office of the CEO & Mayor, Community Engagement, Corporate Reporting & Performance, Governance and Internal Audit as well as People and Culture.

COMMUNITY SERVICES

The Community Service department's goal is to provide facilities and opportunities for residents and visitors to participate in community, cultural and recreational activities across the shire; deliver exceptional customer experiences; and assist community groups and organisations through the provision of advice and community grants. Service areas include Cemeteries, Community Development, Customer Service, Cooroy and Noosaville Libraries, Noosa Aquatic Centre, Noosa Seniors, Noosa Leisure Centre, Noosa Regional Gallery and the J event centre.

CORPORATE SERVICES

The goal of the Corporate Services department is to provide effective support to the organisation to ensure that Council services are provided in accordance with agreed service levels that ensure Council's ongoing sustainability. Service areas include Financial Services, Information Communication Technology, Procurement and Fleet, as well as Revenue Services.

DEVELOPMENT & REGULATION

The goal of the Development & Regulation department is to provide effective planning and development compliance that maintain the liveability of the region and promote long-term sustainable outcomes for the Noosa community as well as protecting the health and safety of the Noosa Community . Service areas include Building and Plumbing Services, Development Assessment, Property and Facilities, Environmental Health and Local Laws.

INFRASTRUCTURE SERVICES

The goal of the Infrastructure Services department is to provide efficient planning, maintenance and delivery of infrastructure over its lifecycle as well as providing waste management services to the community. The department operates and maintains infrastructure including roads and bridges, buildings, canals, parks, stormwater drainage, waterways and beaches in the Noosa Shire in accordance with established service levels. Service areas include Asset Management, Council Buildings and Facilities, Civil Operations, Infrastructure Planning, Design and Delivery and Waste Management.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2. Analysis of Results by Function (continued)

STRATEGY & ENVIRONMENT

The goal of the Strategy and Environment department is to lead the strategy and sustainability agenda for the organisation, driving collaboration and innovation in sustainability and strategy development ensuring environmental, economic, social and cultural outcomes that meet our current and future community needs. Service areas include Economic Development, Environmental Services, Innovation & Digital Hub and Strategic Land Use Planning and Sustainability.



Note 2. Analysis of Results by Function (continued)

(b) Income, Expenses and Assets attributed to Council Functions

Functions \$ '000	Gross Program Income Recurring Grants	Recurring Other	Elimination of Inter-function Transactions	Total income	Gross program expenses - Recurring	Elimination of Inter-function Transactions	Total expenses	Net result	Total assets
2025									
Office of CEO & Mayor	-	4,806	(4,801)	5	(8,760)	1,255	(7,505)	(7,500)	1,377
Community Services	3,719	7,625	(1,734)	9,610	(23,515)	4,527	(18,988)	(9,378)	227
Corporate Services	2,595	100,223	(13,154)	89,664	(35,512)	3,576	(31,936)	57,728	1,588,445
Development & Regulation	590	13,843	(2,779)	11,654	(19,617)	5,424	(14,193)	(2,539)	2,003
Infrastructure Services	50,778	40,192	(3,978)	86,992	(74,825)	10,077	(64,748)	22,244	5,350
Strategy & Environment	1,784	3,823	(248)	5,359	(14,535)	1,834	(12,701)	(7,342)	16
Investment in Associates	-	7,690	-	7,690	-	-	-	7,690	48,501
Total	59,466	178,202	(26,694)	210,974	(176,764)	26,693	(150,071)	60,903	1,645,919
2024									
Office of CEO & Mayor	-	4,524	(4,518)	6	(9,827)	1,184	(8,643)	(8,637)	1,377
Community Services	5,913	6,804	(1,541)	11,176	(23,050)	4,896	(18,154)	(6,978)	376
Corporate Services	243	103,128	(17,155)	86,216	(42,008)	3,674	(38,334)	47,882	1,469,833
Development & Regulation	1,949	14,311	(2,354)	13,906	(19,155)	5,006	(14,149)	(243)	3,143
Infrastructure Services	49,270	31,685	(4,133)	76,822	(73,911)	13,265	(60,646)	16,176	7,094
Strategy & Environment	2,414	3,790	(251)	5,953	(13,423)	1,927	(11,496)	(5,543)	(22)
Investment in Associates	-	4,165	-	4,165	-	-	-	4,165	42,786
Total	59,789	168,407	(29,952)	198,244	(181,374)	29,952	(151,422)	46,822	1,524,567

Noosa Council

Notes to the Financial Statements
for the year ended 30 June 2025

Note 3. Revenue

\$ '000	2025	2024
(a) Rates, Levies and Charges		
Rates and annual 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.		
General Rates	75,176	71,298
Separate Rates	3,839	3,736
Special Rates	1,427	1,781
Waste Utility Charges	17,123	15,810
Total Rates and Utility Charge Revenue	97,565	92,625
Less: Discounts	(3,133)	(2,996)
Less: Pensioner Remissions	(1,176)	(1,161)
Total Rates, Levies and Charges	93,256	88,468

(b) Fees and Charges

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the 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 caravan parks. There is no material obligation for Council in relation to refunds or returns.

\$ '000	2025	2024
Building and Development Fees	4,733	4,809
Permits and Licences	1,367	1,221
Fines and Penalties	304	264
Registration Fees	412	482
Parking Penalties	1,127	1,145
User Fees and Charges	947	904
Other Statutory Fees	627	565
Total Fees and Charges	9,517	9,390

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

(c) Sales Revenue

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

Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions.

\$ '000	2025	2024
Rendering of Services		
Contract and Recoverable Works	27	27
Waste Management Charges	6,105	6,268
Venue Hire	559	469
Holiday Parks Fees and Charges	4,622	4,651
Learn to Swim	816	800
Admission Fees	2,239	1,819
Total Sale of Services	14,368	14,034
Sale of Goods		
Sale of Recyclables	1,371	1,102
Retail Shop Sales	859	891
Total Sale of Goods	2,230	1,993
Total Sales Revenue	16,598	16,027

(d) Grants, Subsidies, Contributions and Donations

Grant Income under AASB 15

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

The performance obligations vary in each agreement but include respite and care service hours completed; events, workshops and exhibitions held; and programs developed and completed.

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 obligation where control transfers at a point in time and others which have continuous transfer 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 that 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.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

Donations and Contributions

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

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

Physical assets contributed to Council by developers in the form of road works, stormwater, land, infrastructure and park equipment are recognised as revenue when Council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

\$ '000	2025	2024
(i) Operating		
General Purpose Grants	2,576	102
State Government Subsidies and Grants	1,739	1,784
Commonwealth Government Subsidies and Grants	2,583	2,636
Donations	17	13
Contributions	10	24
Other	73	–
Total Recurrent Grants, Subsidies, Contributions and Donations	6,998	4,559

(*) In the 2024-25 financial year in addition to the 2024-25 allocation, Council received \$884,570 as a 50% advance payment for the 2025-26 Commonwealth Financial Assistance Grant allocation. As these grants are considered untied grants, they were recognised on receipt. As 100% of the 2023-24 base allocation was paid in advance in the 2022-23 financial year, consequently there is a significant difference in Council's grant revenue when comparing financial years.

(ii) Capital

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

State Government Subsidies and Grants	49,568	51,264
Commonwealth Government and Grants	2,929	4,005
Contributions	1,399	2,586
Non-monetary Developer Assets Contributed by Developers at Fair Value	1,782	1,767
Total Capital Grants, Subsidies, Contributions and Donations	55,678	59,622

(iii) Timing of Revenue Recognition for Grants, Subsidies, Contributions and Donations

\$ '000	2025		2024	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants and Subsidies	9,247	50,221	2,346	57,445
Donations	17	–	13	–
Contributions	3,191	–	4,377	–
	12,455	50,221	6,736	57,445

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 4. Interest and Other Income

\$ '000	2025	2024
(a) Interest and Investment Revenue		
Interest received from financial institutions and term deposits is accrued over the term of the investment.		
Interest from Financial Institutions and Term Deposits	5,691	6,354
Interest from overdue Rates and Utility Charges	917	705
Loan to Unitywater	2,382	2,220
Total Interest and Investment Revenue	8,990	9,279

(b) Other Income

Dividends are recognised when they are declared.		
Unitywater Income Tax Equivalent Received	1,611	1,400
Other	1,447	1,344
Total Other Income	3,058	2,744

Note 5. Capital Income

\$ '000	Notes	2025	2024
(a) Provision for restoration of land			
Change in provision due to movement in discount rate and estimate of future cost			
	21	7,329	–
		7,329	–
Total Capital Income		7,329	–

Note 6. Employee and Councillor Costs

\$ '000	Notes	2025	2024
Employee Benefit expenses are recorded when the service has been provided by the Employee.			
Wages and Salaries		38,895	35,427
Councillors Remuneration		607	603
Annual, Sick and Long Service Leave entitlements		6,641	6,466
Superannuation	26	5,229	4,621
		51,372	47,117
Other Employee Related expenses		2,995	2,728
		54,367	49,845
Less: Capitalised Employee expenses		(2,185)	(2,480)
Total Employee Benefits		52,182	47,365

Councillor Remuneration represents Salary, and Other Allowances paid in respect of carrying out their duties.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Employee and Councillor Costs (continued)

	2025 FTE	2024 FTE
Total Council Employees at the reporting date:		
Elected Members	7	7
Administration Staff	323	326
Depot and Outdoors Staff	120	112
Total Full Time Equivalent Employees	450	445

Note 7. Materials and Services

\$ '000	2025	2024
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Administration Supplies and Consumables	848	786
Audit Services *	274	200
Communications, IT Equipment Maintenance & Software	4,136	3,745
Consultancy Services	2,415	1,660
Contract Services**	28,999	28,729
Commission Paid	1,856	1,706
Donations, Contributions and Prizes	3,771	4,004
Electricity	2,017	1,683
Fleet Operating Costs	2,476	2,219
Fraud Related Loss	1,700	–
Grants Paid to Community Organisations	1,460	1,511
Insurance	902	845
Legal Expenses	1,568	3,528
Materials	4,239	2,215
Operating Leases - Rentals	418	472
State Waste Levy	5,436	4,694
State Waste Levy Subsidy ***	(3,027)	(2,585)
Water and Sewerage Costs	1,281	1,363
Other Materials and Services	2,495	3,943
Less: Capitalised Internal Expenses	(212)	(383)
Total Materials and Services	63,052	60,335

* Audit fees quoted by the Queensland Audit Office relating to the 2024/25 financial statements were \$186,500 (2024: \$193,382).

** Contract Services includes Waste Collection, Roads & Parks maintenance and Lifeguard service contracts.

*** The Queensland State Government rebated \$3,027,296 (2024: \$2,584,782) of the state waste levy to mitigate the direct impacts on households.

Note 8. Finance Costs

\$ '000	Notes	2025	2024
Finance Costs - Queensland Treasury Corporation	20	710	670
Bank Charges		152	160
Impairment of Receivables		10	21
Interest on Leases	18	52	6
Landfill Restoration	21	1,401	529
Total Finance Costs		2,325	1,386

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Capital Expenses

\$ '000	Notes	2025	2024
(a) Loss on Disposal of Non-Current Assets			
Proceeds from the disposal of property, plant and equipment		424	–
Less: carrying value of disposed property, plant and equipment	15	(482)	–
		<u>58</u>	<u>–</u>
Loss on disposal of non-current assets		<u>58</u>	<u>–</u>
(b) Revaluation Decrement			
Downwards Revaluation of Investment Property	14	–	250
		<u>–</u>	<u>250</u>
(c) Other Capital Expenses			
Loss on Write-off of Assets	15	10,203	19,916
		<u>10,203</u>	<u>19,916</u>
Total Capital Expenses		<u>10,261</u>	<u>20,166</u>

Note 10. Cash, Cash Equivalents and Investments

\$ '000	2025	2024
Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with initial maturities of three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value.		
Cash and Cash Equivalents		
Cash at Bank and On Hand	1,237	1,578
Deposits at Call	6,893	3,547
Term Deposits	75,108	71,001
Balance per Statement of Financial Position	<u>83,238</u>	<u>76,126</u>
Balance per Statement of Cash Flows	<u>83,238</u>	<u>76,126</u>
Investments		
Term Deposits	25,828	30,000
Total Investments	<u>25,828</u>	<u>30,000</u>

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Cash, Cash Equivalents and Investments (continued)

\$ '000	2025	2024
Restricted and Internally Allocated Cash and Cash Equivalents		
Unrestricted Cash		
Cash and Cash Equivalents	83,238	76,126
Less: Externally Imposed Restrictions on Cash	(30,742)	(23,048)
Unrestricted Cash	<u>52,496</u>	<u>53,078</u>
Restricted Cash and Cash Equivalents		
Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts 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	19,903	16,444
Unspent Levy Funds	7,093	4,226
Unspent Developer Contributions	3,746	2,378
Total Externally Imposed Restrictions on Cash Assets	<u>30,742</u>	<u>23,048</u>
(ii) Internal Allocations of Cash at the Reporting Date:		
Internal Allocations of Cash may be lifted by a Council with a resolution.		
Future Asset Replacement	3,555	3,815
Natural Disaster Rehabilitation	3,543	3,565
Waste Management	16,735	14,301
Specific Purpose Recurrent	1,476	1,341
Total Internally Allocated Cash	<u>25,309</u>	<u>23,022</u>
Total Unspent Restricted Cash	<u>56,051</u>	<u>46,070</u>
Cash and deposits at call are held in the Commonwealth Bank in a normal business cheque account. On call accounts are also held with QTC. Deposits at call earn variable interest over varying terms at interest rates between 3.70% and 5.59%.		
Investments		
Term deposits with an initial maturity term greater than three months are treated as investments, with deposits of less than three months being reported as cash equivalents.		

Note 11. Receivables

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

Because Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 11. Receivables (continued)

\$ '000	2025	2024
Current		
Rates and Charges	7,246	5,497
Other Debtors	189	66
GST Recoverable	835	1,736
Accrued Revenues	4,224	4,674
Fees and Charges	4,814	7,212
Total	17,308	19,185
less: Provision for Impairment		
Fees and Charges	(34)	(34)
Total Provision for Impairment - Receivables	(34)	(34)
Total Current Receivables	17,274	19,151
Non-Current		
Loans and Advances to Associates	49,218	49,218
Total Non-Current Receivables	49,218	49,218

Interest is charged on outstanding rates (12.35% per annum from 1 July 2024, previously 11.64% per annum). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivables. Refer also to Note 29 for further information about credit risk.

A loan agreement for the subordinated debt was executed on the 21 June 2013. The interest only loan structure terminates on 30 June 2033 with the interest rate set by QTC annually. Applicable interest rate for 2025 was 4.84% (2024: 4.51%).

Accounting Policies - Receivables

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Accounting Policies - Grouping

When Council has no reasonable expectation of recovering an amount owned 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.

Accounting for impairment losses is dependent upon the individual group of receivables subject to impairment. The loss allowance for grouped receivables reflects lifetime expected credit losses (ECL) and incorporates reasonable and supportable forward-looking information. Economic changes impacting debtors, and relevant industry data form part of the impairment assessment. Council has identified 3 distinctive groupings of its receivables: Rates and Charges, Statutory 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.

Statutory charges: In some limited circumstances Council may write off impaired statutory charges, on this basis Council calculates an ECL for statutory charges (non-rates and utility charges). Although not material, disclosure is being made for the purposes of public interest and transparency.

Other debtors: Council identifies other debtors as receivables which are not rates and charges or statutory charges. This includes, but is not limited to property leases, respite services, venue hire, commercial waste charges and grants.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 11. Receivables (continued)

Credit Risk Exposure and Impairment of Receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security.

Council uses a provision matrix to measure the expected credit losses on statutory charges and other debtors. These calculations reflect current conditions and Council's view of economic conditions over the expected lives of the receivable. As well as historically observed default rates, calculated using credit losses experienced on past transactions for each group.

Council considers forecasts of macroeconomic conditions such as inflation, unemployment rates and interest rates and their expected impacts on the default rates. Using this forward-looking information, Council would adjust its historical loss rates upwards or downwards to incorporate these forecasts.

After reviewing macro economic conditions, Council has determined that while forward looking conditions are expected to deviate from those observed historically, any potential impact is expected to be immaterial given the type and nature of Council receivables, accordingly no forward looking adjustments were made.

Note 12. Other Assets

\$ '000	2025	2024
Current		
Prepayments	1,447	1,102
Total Current Other Assets	1,447	1,102

Note 13. Equity Investments

Accounting recognition:

As at 1 July 2010 a water distribution and retail business called Unitywater was established in accordance with the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009* to deliver water and waste water services to customers within the local government areas of Moreton Bay Regional Council, Sunshine Coast Regional Council and Noosa Shire Council.

Under the Act, governance arrangements for Unitywater were established in a Participation Agreement which commenced from 1 July 2010. The agreement provides for participation rights to be held by the participating Councils. The participating Councils are Noosa Shire Council, Moreton Bay Regional Council and the Sunshine Coast Regional Council. The Participation Rights effectively represent an investment in an associate by Noosa Shire Council.

Investment in Associates are accounted for using the Equity method whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of the Unitywater's net assets.

Council's Statement of Comprehensive Income includes its share in Unitywater's profit or loss and other comprehensive income for the year ended 30 June 2025.

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2025	2024	2025	2024
Unitywater	7,690	6,490	113,104	107,368
Total	7,690	6,490	113,104	107,368

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 13. Equity Investments (continued)

(b) Associates

Council has incorporated the following Associates into its consolidated Financial Statements.

(a) Net Carrying Amounts – Council's Share

\$ '000	Nature of relationship	Measurement method	Unitywater	
			2025	2024
Unitywater	Associate	Equity	109,480	103,744
Total Carrying Amounts			109,480	103,744

(b) Details

	Principal activity	Place of business
Unitywater	Water and Wastewater Services	Moreton Bay, Sunshine Coast and Noosa Regions

(c) Relevant Interests

	Participation Portion	
	2025	2024
Unitywater	4.25%	4.25%

(d) Summarised Financial Information for Associates

\$ '000	Unitywater	
	2025	2024
Current Assets	10,307	9,472
Non-Current Assets	218,481	200,065
Total Assets	228,788	209,537
Current Liabilities	11,256	11,031
Non-Current Liabilities	104,428	91,138
Total Liabilities	115,684	102,169
Net Assets	113,104	107,368
Reconciliation of the carrying amount		
Opening Net Assets (1 July)	103,744	99,580
Profit/(Loss) for the period	7,690	7,046
Dividends Payable	(1,954)	(2,326)
Other Adjustments to Profit/(Loss) for the period	–	(556)
Closing Participation Rights	109,480	103,744
Council's share in %	4.25%	4.25%
Council's share in \$	113,104	107,368

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 13. Equity Investments (continued)

\$ '000	Unitywater	
	2025	2024
Summarised statement of Comprehensive Income		
Income	39,594	37,716
Income Tax Expense	(3,295)	(2,968)
Other Expenses	(28,609)	(28,258)
Profit/(Loss) for the period	7,690	6,490
Total Comprehensive Income	7,690	6,490
Dividends received by Council	1,954	2,326

Note 14. Investment Property

Investment property is property held for the primary purpose of earning rentals and/or capital appreciation. This includes land held by Council for a currently undetermined future use. Investment property does not include community housing or other property held to provide a social service.

Investment property is initially recognised at cost (including transaction costs) and subsequently at fair value. Where investment property is acquired for significantly below fair value it is recorded at fair value on initial recognition. The methodology used for determining subsequent fair value is outlined in Note 15. Investment properties are valued annually by an independent valuer with appropriate experience in the location and category of investment property being valued.

Gains or losses arising from changes in the fair value of investment property are recognised as incomes or expenses respectively for the period in which they arise. Investment property is not depreciated and is not tested for impairment.

Owned Investment Property

\$ '000	Unitywater	
	2025	2024
Fair Value at beginning of Financial Year	3,750	4,000
Revaluation (Decrement)/Increment	–	(250)
Total Investment Property	3,750	3,750

Operating expenses in respect of investment property are reported in Note 7 and 18.



Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. Property, Plant and Equipment

\$ '000	Capital Work in Progress		Land	Buildings	Plant and Road and Bridge Equipment		Storm Water	Infrastructure Assets	Other Infrastructure Assets	Total
	Cost	Fair Value			Cost	Fair Value				
2025										
Measurement basis										
Opening Gross Balance	96,119	311,941		115,518	17,371	694,317	226,339	110,200	1,571,805	
Additions	76,929	—	—	—	—	999	760	22	76,929	1,781
Contributed Assets	—	—	—	(1,551)	(1,702)	(2,983)	(308)	(1,878)	(8,422)	
Disposals	—	—	—	—	—	—	—	—	(6,813)	
Write-offs	(6,813)	—	—	—	—	—	—	—	89,072	
Revaluation Adjustments to Equity	—	29,481	—	4,335	86	46,874	4	8,292	—	
Work in Progress transfers	(55,922)	2,027	—	9,062	1,416	25,399	5,651	12,367	—	
Adjustments and other transfers	—	—	—	—	—	3	—	—	3	
Transfers from/(to) Intangible Assets	—	—	—	—	—	—	—	—	—	
Transfers (to) / from Other Asset Classes	(1)	—	—	1,342	(709)	41	—	(673)	—	
Total Gross Value	110,312	343,449		128,706	16,462	764,650	232,446	128,330	1,724,355	
Opening Accumulated Depreciation										
Depreciation expense	—	—	—	40,445	8,518	156,052	77,806	56,067	338,888	
Depreciation on Disposals	—	—	—	2,751	1,156	11,730	2,667	3,660	21,964	
Revaluation Adjustments to Equity	—	—	—	(1,221)	(1,120)	(1,272)	(97)	(1,252)	(4,962)	
Adjustments and other transfers	—	—	—	1,680	7	10,861	—	4,050	16,598	
Transfers from / (to) Other Asset Classes	—	—	—	558	—	—	—	—	558	
Total Accumulated Depreciation				671	(300)	6		(377)		
Book Value as at 30 June	110,312	343,449		83,822	8,201	587,273	152,070	66,182	1,351,309	
Other Information										
Range of estimated useful life (years)				0 - 100	1 - 50	0 - 120	10 - 100	2 - 120		
*Asset Additions comprise										
Asset Renewals	—	—	—	1,836	2,653	59,793	788	2,973	68,043	
Other Additions	—	48	48	2,571	575	675	395	4,622	8,886	
Total Asset Additions		48	48	4,407	3,228	60,468	1,183	7,595	76,929	

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. Property, Plant and Equipment (continued)

\$ '000	Capital Work in Progress		Land	Buildings	Plant and Road and Bridge Equipment		Storm Water	Infrastructure Assets	Other Infrastructure Assets	Total
	Cost	Fair Value			Cost	Fair Value				
2024										
Measurement basis										
Fair value category										
Opening Gross Balance	62,702	310,291		110,887	16,085	684,061	230,027	102,309	1,516,362	
Additions	80,590	—	—	—	—	—	—	—	80,590	
Contributed Assets	—	—	—	—	—	969	767	31	1,767	
Disposals	—	—	—	(1,389)	(700)	(4,142)	(737)	(666)	(7,634)	
Write-offs	(15,971)	—	—	—	—	—	—	—	(15,971)	
Revaluation Adjustments to Equity	—	—	—	—	—	328	(3,965)	—	(3,637)	
Work in Progress transfers	(31,530)	1,650	—	6,020	1,986	12,495	1,954	7,425	—	
Transfers from/(to) Intangible Assets	328	—	—	—	—	—	—	—	328	
Transfers (to) / from Other Asset Classes	—	—	—	—	—	606	(1,707)	1,101	—	
Total Gross Value	96,119	311,941		115,518	17,371	694,317	226,339	110,200	1,571,805	
Opening Accumulated Depreciation										
Depreciation expense	—	—	—	38,653	7,812	145,745	60,768	52,343	305,321	
Depreciation on Disposals	—	—	—	2,491	1,199	11,363	2,618	4,289	21,960	
Revaluation Adjustments to Equity	—	—	—	(699)	(493)	(1,418)	(111)	(544)	(3,265)	
Transfers from / (to) Other Asset Classes	—	—	—	—	—	—	14,872	—	14,872	
Total Accumulated Depreciation				(341)	77,806	156,052	(341)	(21)	338,888	
Book Value as at 30 June	96,119	311,941		75,073	8,853	538,265	148,533	54,133	1,232,917	
Other Information										
Range of estimated useful life (years)				0 - 100	1 - 50	0 - 120	10 - 100	2 - 120		
*Asset Additions comprise										
Asset Renewals	—	—	—	1,239	1,534	59,071	695	4,457	66,996	
Other Additions	—	3,578	3,578	3,385	843	1,432	—	4,356	13,594	
Total Asset Additions		3,578	3,578	4,624	2,377	60,503	695	8,813	80,590	

Note 15. Property, Plant and Equipment (continued)

(a) Recognition and Measurement

Recognition

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment losses. Items of property, plant and equipment with a total value of less than \$5,000, \$1,000 for computer equipment and \$15,000 for buildings, except for land and network assets (which have a recognition threshold of \$1) are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

The classes of property, plant and equipment recognised by Council are set out in the table contained in this note.

Acquisition of Assets

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

Property, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

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.

Capital Work in Progress

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

(b) Depreciation

Land, work in progress, certain cultural and heritage assets with heritage listing, road formations and formation work associated with the construction of dams, levee banks and reservoirs are not depreciated.

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

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

(c) Impairment

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

(d) Valuation

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

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

Note 15. Property, Plant and Equipment (continued)

Council uses internal and external engineers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with the relevant cost index for region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years.

With respect to the valuation of land and improvements, and buildings classes in the intervening years, management performs a desktop valuation. A desktop valuation involves management assessing the condition and cost assumptions associated with each asset class in conjunction with the movements in the relevant indices as outlined in the valuation techniques table in Note 15(3). In some instances, Council will obtain industry indices from appropriately qualified valuers to make an assessment of fair value movements together these are used to form the basis of the desktop valuation. Indexation is only applied where the cumulative change in the index from the most recent comprehensive valuation is more than 5%, this avoids volatility in fair values in the interceding years.

Recognised Fair Value Measurement

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

- Investment property
- Land
- Buildings
- Road and bridge network
- Storm water
- Other infrastructure assets

Council does not measure any liabilities at fair value on a recurring basis.

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

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities,

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly,

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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 table below presents all items that are measured and recognised within the Statement of Financial Position at fair value. In accordance with *AASB 13*, all fair value measurements are on a recurring basis and categorised as either Level 2 or Level 3 fair value measurements. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as Level 1.

Note 15. Property, Plant and Equipment (continued)

(1) The following table presents all Assets and Liabilities that have been measured and recognised at Fair Values:

\$ '000	Date of latest Comprehensive Valuation	Fair value measurement using		Total
		Level 2 Significant observable inputs	Level 3 significant unobservable inputs	
2025				
Property, Plant and Equipment				
Land	30/06/2022	149,000	194,449	343,449
Buildings	30/06/2025	720	83,102	83,822
Road and Bridge Network	30/06/2023	–	587,273	587,273
Storm Water	30/06/2024	–	152,070	152,070
Other Infrastructure Assets	30/06/2021	–	66,182	66,182
Investment Property	30/06/2025	3,750	–	3,750
Total Property, Plant and Equipment		153,470	1,083,076	1,236,546
2024				
Property, Plant and Equipment				
Land	30/06/2022	135,187	176,754	311,941
Buildings	30/06/2020	–	75,073	75,073
Road and Bridge Network	30/06/2023	–	538,265	538,265
Storm Water	30/06/2024	–	148,533	148,533
Other Infrastructure Assets	30/06/2021	–	54,133	54,133
Investment Property	30/06/2024	3,750	–	3,750
Total Property, Plant and Equipment		138,937	992,758	1,131,695

(2) Transfers between Level 1 and Level 2 Fair Value Hierarchies

During the year, there were no transfers between Level 1 and Level 2 Fair Value hierarchies for recurring fair value measurements.

Council's policy for determining transfers between fair value hierarchies is at the end of the reporting period.

Note 15. Property, Plant and Equipment (continued)

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. Level 1 inputs) Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

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 last applied to asset class)	Other interim revaluation adjustment
Land (Level 2) 2025: \$149.0m 2024: \$135.2m	Market Approach	30/06/2022	APV Valuers and Asset Management	Active and liquid market available for comparison when determining replacement cost. Land sales for similar properties are analysed and compared taking into account area, location and other general site characteristics.	Indexation of 9.39% applied in FY25 equivalent to 3 years since last comprehensive valuation was undertaken in FY22. Indexation rate adopted from external valuer's report prepared by Australis Asset Advisory Group	Nil
Land (Level 3) 2025: \$194.4m 2024: \$176.7m	Current replacement cost	30/06/2022	APV Valuers and Asset Management	No observable active market - (i.e land utilised for footpaths, access restriction purposes or has a volumetric title). Land sales are analysed and compared taking into account area, location and other general site characteristics. The hypothetical development approach is used for land which is specialised in nature and where no comparable land sales are available.	Indexation of 9.39% applied in FY25 equivalent to 3 years since last comprehensive valuation was undertaken in FY22. Indexation rate adopted from external valuer's report prepared by Australis Asset Advisory Group	Nil



Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. Property, Plant and Equipment (continued)

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 last applied to asset class)	Other interim revaluation adjustment
Buildings (Level 2) 2025: \$0.72m 2024: \$0.0m	Market Approach	30/06/2025	Australis Asset Advisory Group	Derived from market transaction evidence involving comparable assets. Net method applied where accumulated depreciation is eliminated against the gross amount of the asset. Data sources involve registered sale transactions, agent advice on sales and lease agreements or registered lease transactions. Value of asset apportioned over relevant building components.	ABS Producer Price Index 3020 Non-Residential building construction, Queensland. No indexation has been applied as this asset class is subject to comprehensive revaluation in the current year.	Nil
Buildings (Level 3) 2025: \$83.1m 2024: \$75.0m	Current replacement cost	30/06/2025	Australis Asset Advisory Group	No active market due to the specialised nature of the assets and the services local government buildings provide. Valuations are determined using unit rates for construction taking into consideration industry standard cost guides, project costs from recently completed buildings. Other inputs to cost, useful life and remaining life include economic value, legal and commercial obsolescence, industry standards, asset condition and consumption rating applied. All buildings are separated into different components with value determined based on a range of interrelating factors. i.e. sub-structure, superstructure, roof, electrical and lighting, fitout and fittings, fire services, HVA, mechanical and security services.	ABS Producer Price Index 3020 Non-Residential building construction, Queensland. No indexation has been applied as this asset class is subject to comprehensive revaluation in the current year.	Nil

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. Property, Plant and Equipment (continued)

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 last applied to asset class)	Other interim revaluation adjustment
Other Infrastructure Assets (Level 3) 2025: \$66.1m 2024: \$54.1m	Current replacement cost	30/06/2021	Australis Asset Advisory Group	No active market due to the specialised nature of services these assets provide. Unit rates are developed by estimating labour and materials required for asset replacement. Base rates were sourced completed projects or supply quotes for similar assets based on age, size, location and condition. Other inputs considered include obsolescence, asset condition and useful life. Where costs are not available, rates were obtained from the valuer's database or the Rawlinson's Australian Construction Handbook, 2021 Edition. Unit rates are developed using actual contract prices for recently completed projects or supply quotes for similar assets based on age, size, location and condition. A first principles approach has been applied to developing unit rates by estimating plant, material and labour inputs required for design and construction. Where costs are not available rates were obtained from the valuer's database or the Rawlinson's Australian Construction Handbook, 2017 Edition. Roads are categorised as sealed or unsealed and separated into segments with three location factors for urban, rural and commercial/industrial. All segments are then componentised into sub-classes that make up each segment. i.e. road surface, road pavement base, road pavement sub-base, formation, kerb, footpath, signage, etc. Other inputs considered include obsolescence, asset condition and useful life.	Indexation of 6.85% applied in FY25 equivalent to 2 years since last comprehensive valuation was undertaken in FY23. Indexation rate adopted from external valuer's report prepared by Australis Asset Advisory Group	Nil
Roads (Level 3) 2025: \$498.4m 2024: \$457.0m	Current replacement cost	30/06/2023	Stantec		Indexation of 7.63% applied to bus stops and 6.50% applied to other road assets in FY25 equivalent to 2 years since last comprehensive valuation was undertaken in FY23. Indexation rate adopted from external valuer's report prepared by Stantec	Nil

Note 15. Property, Plant and Equipment (continued)

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 last applied to asset class)	Other interim revaluation adjustment
Bridges (Level 3) 2025: \$88.8m 2024: \$81.2m	Current replacement cost	30/06/2023	Stantec	Unit rates are developed according to varying material types used for construction, as well as deck area, size and length. Construction estimates were based on actual contract prices for recently completed projects or supply quotes for similar assets. Significant bridges were separately assessed by the valuer. Other inputs considered include obsolescence, asset condition and useful life.	Indexation of 6.50% applied to bridges in FY25 equivalent to 2 years since last comprehensive valuation was undertaken in FY23. Indexation rate adopted from external valuer's report prepared by Stantec	Nil
Storm water (Level 3) 2025: \$152.0m 2024: \$148.5m	Current replacement cost	30/06/2024	Jones Lang LaSalle	Unit rates determined using market costs for supply and installation of similar assets or their modern equivalent taking into consideration variables such as asset size, depth, location and soil type. The first principles approach to deriving unit rates also consists of breaking down each asset into its construction elements including excavation, construction, and installation. Stormwater assets are componentised into the significant components which may provide different function, economic benefit life. i.e. pipework, valves, culverts, manholes, headwalls, bio-retention basins. Other inputs considered include obsolescence, asset condition and useful life.	ABS Producer Price Index 3101 Roads and bridge construction, Queensland. No indexation applied since the most recent comprehensive valuation	Nil
Investment Property (Level 2) 2025: \$3.8m 2024: \$3.8m	Market value	30/06/2025	AEC Group	Two calculation methodologies underpin the market based valuation approach: - Capitalisation rate valuation approach - Discounted cashflow valuation approach	Not Applicable Valuations completed annually	Nil

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 16. Intangible Assets

\$ '000	2025	2024
Intangible Assets are as follows:		
Opening Gross Carrying value	809	1,137
Transfers from/(to) Property, Plant and Equipment	-	(328)
Closing Gross Carrying Value	809	809
Opening Accumulated Amortisation and Impairment	(571)	(530)
Amortisation in the Period	(20)	(41)
Closing Accumulated Amortisation and Impairment	(591)	(571)
Total Intangible Assets - Net Book Value	218	238

Software assets have a finite life estimated at 10 years.

Note 17. Contract Balances

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

\$ '000	2025	2024
(a) Contract Assets		
Current		
Contract Assets	3,061	6,962
Total Current Contract Assets	3,061	6,962
(b) Contract Liabilities		
Current		
Funds received upfront to construct Council Controlled Assets	14,280	7,754
Non-Capital Performance Obligations not yet satisfied	405	413
Total Current Contract Liabilities	14,685	8,167

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

Funds to construct Council Controlled Assets	7,030	16,736
Funds received in advance of services provided	356	114
Total Revenue included in the Contract Liability	7,386	16,850

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 18. Leases

Council as a Lessee

Council has leases in place over property and various IT and Office equipment. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

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

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

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

Exceptions to Lease Accounting

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

Terms and Conditions of Leases

Buildings

Council has entered into a lease for additional office space for an initial term of 5 years with 2 x 3 year options. The lease is for a five year term with the option of a further two, three year extensions. This lease includes fixed annual increases with market reviews due at the end of each term.

Land

Council leased a parcel of land which was utilised as a commercial slipway. The term of the lease was for 20 years and expired in 2025. There were no extension provisions contained in the lease and Council did not seek to renew the lease. Rent was calculated based on a 3 years average rental value at 6% and was payable for the term of the lease.

IT and Office Equipment

Council leases a number of items of equipment, many of these assets are considered low value and are therefore not subject to lease accounting. The more significant items have lease terms of 3 or more years with fixed payments for the term of the lease.

\$ '000	Buildings	Land	IT and Office Equipment	Total
Right of Use Assets (ROU)				
2025				
Opening balance at 1 July	1,092	16	14	1,122
Depreciation charge	(247)	(16)	(4)	(267)
Balance at 30 June	845	–	10	855
2024				
Opening balance at 1 July	–	38	1	39
Additions to Right-of-Use Assets	1,236	–	15	1,251
Depreciation charge	(144)	(22)	(2)	(168)
Balance at 30 June	1,092	16	14	1,122

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 18. Leases (continued)

\$ '000	2025	2024
Lease Liabilities		
Classified as:		
Current Lease Liability	240	235
Non-Current Lease Liability	670	917
Total Lease Liabilities	910	1,152

The following table shows the maturity analysis of the Lease Liability based on contracted cashflows and therefore the amounts will not be the same as the recognised Lease Liability in the Statement of Financial Position.

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2025					
Buildings	281	718	–	999	899
IT & Office Equipment	4	8	–	12	11
	285	726	–	1,011	910
2024					
Buildings	271	999	–	1,270	1,120
Land	17	–	–	17	17
IT & Office Equipment	4	12	–	16	15
	292	1,011	–	1,303	1,152

Future Cash Outflows not reflected in the measurement of Lease Liabilities

The slipway lease liability was calculated based on the current 3 years average rental value at 6%, no adjustment had been included for movement in the rental value over the remainder of the lease term. No allowance had been included for restoration costs that may be incurred at the end of the lease. The lease also contains various restrictions and conditions about what the site can be used for. The lease expired in 2025 and was not renewed.

IT and Office equipment lease payments are generally fixed for the term of the arrangement and are not subject to any residual values at the end of the lease.

Amounts included in the Statement of Comprehensive Income related to Leases

The following amounts have been recognised in the Statement of Comprehensive Income for leases where Council is the Lessee.

\$ '000	2025	2024
Expenses		
Depreciation of Right-of-Use Assets	267	168
Interest Expense on Lease Liabilities	58	39
Expenses relating to Low-value Assets	231	295
Net Expense relating to Leases	556	502
Total Cash Inflows/(Outflows) for Leases	(523)	(480)

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 18. Leases (continued)

Leases at significantly below Market Value – Concessionary / Peppercorn Leases

Council has a number of leases at significantly below market for land which are used for access easements and parklands.

The leases are generally between 10 and 20 years and require payments between \$1 and \$143 per annum. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases. Council does not believe that any of the leases in place are individually material.

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 risks 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 Contracts with Customers.

The lease income is recognised on a straight-line basis over the lease term.

Operating Leases

Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating leases.

The minimum lease receipts are as follows:

Not later than one year	175	394
Between one and two years	146	175
Between two and three years	150	146
Between three and four years	107	150
Between four and five years	107	107
Later than five years	266	372
Total Lease Receipts	951	1,344

Rental income from investment property recognised in the operating result is \$410,857 (2024: \$390,766).

Direct operating expenses primarily for repairs and maintenance on property that did not generate rental income for the period were \$8,140 (2024: \$5,241). Direct operating expenses primarily for repairs and maintenance on property that did generate rental income for the period were \$82,899 (2024: \$53,371).

There are no restrictions on the realisability of investment property or remittance of income and proceeds of disposal. The Council does not have any contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 19. Payables

\$ '000	2025	2024
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Trade Creditors

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

Employee Related Accruals

Employee related accruals comprise accrued salaries and wages in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where it is expected that the leave will be paid in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

Current

Employee Entitlements	85	76
GST Payable	912	876
Trade Creditors	3,837	5,067
Accruals	9,703	17,740
Employee Related Accruals	2,116	1,065
Total Current Payables	16,653	24,824

Note 20. Borrowings

Interest is expensed as accrued, and \$710,000 was capitalised in 2025 (2024: \$670,000). Expected final repayment dates vary from 28 February 2034 to 28 February 2042.

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

\$ '000	2025	2024
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Current

Loans - Queensland Treasury Corporation	1,514	1,406
Total Current Borrowings	1,514	1,406

Non-Current

Loans - Queensland Treasury Corporation	22,170	23,449
Total Non-Current Borrowings	22,170	23,449

Reconciliation of Loan Movements for the year

Loans - Queensland Treasury Corporation

Opening balance at beginning of financial year	24,855	24,345
Loans Drawdown	–	1,549
Principal Repayments	(1,881)	(1,709)
Loan Interest capitalised in period	710	670
Book Value at end of financial year	23,684	24,855

The QTC loan market value at the reporting date was \$20,462,292 (2024: \$20,918,343). This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts. No assets have been pledged as security by the council for any liabilities.

Borrowings are all in \$AUD and are underwritten by the Queensland State Government.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 21. Provisions

Annual Leave Provision

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected futures wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense. As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Long Service Leave Provision

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

Restoration Provisions

A provision is made for the cost of rehabilitation of assets and other future restoration costs where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of the facility. This liability is provided in respect of Quarries and Landfill sites.

Council has the following restoration provisions:

Landfill Sites

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



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 the Eumundi Rd 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 fully close in 2058 and that site restoration will occur progressively over the subsequent thirty years. The provision recognises the costs associated with closure and rehabilitation of historical and existing cells as well as the rehabilitation of the site following full closure in 2058.

Quarry Sites

The provision represents the present value of the anticipated future costs associated with the closure of the Ringtail Creek quarry site, reclamation and rehabilitation of the site.

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 quarry sites rehabilitation is reviewed at least annually and updated based on the facts and circumstances available at the time.

\$ '000	2025	2024
Current		
Annual Leave	4,541	3,933
Long Service Leave	5,200	5,297
Landfill Sites	4,189	2,497
Total Current Provisions	13,930	11,727
Non-Current		
Long Service Leave	749	1,135
Quarry Rehabilitation	50	50
Landfill Sites	22,753	30,374
Total Non-Current Provisions	23,552	31,559

Notes to the Financial Statements

for the year ended 30 June 2025

Note 21. Provisions (continued)

\$ '000	2025	2024
Details of movements in Provisions		
Quarry Rehabilitation		
Balance at beginning of financial year	50	50
Balance at end of financial year	50	50
Landfill Sites		
Balance at beginning of financial year	32,871	32,342
Additional provision	-	(265)
Amounts used	(217)	(163)
Change in provision due to change in extent/timing of forecast expense	(6,305)	-
Increase in provision due to unwinding of discount	1,401	1,333
Increase/(decrease) in provision due to change in discount rate	150	(992)
Increase/(Decrease) in provision due to change in escalation rate	(958)	616
Balance at end of financial year	26,942	32,871

The landfill rehabilitation provision will decrease by \$5.93 million for the year ended 30 June 2025. This significant reduction is primarily due to the exclusion of capping costs for Piggyback Cell works which were forecasted as probable and accounted for in the provision for 2022/23 and 2023/24 financial years. Based on the most recent assessment, Council has now determined these costs can be avoided due to the creation of additional land capacity at the site, which therefore avoids the need for capping those disturbed areas. This change alone significantly reduced the forecasted rehabilitation costs. The change in discount rate also contributed to the movement, reflecting updated market conditions and the time value of money applied to long-term rehabilitation obligations.

Note 22. Other Liabilities

\$ '000	2025	2024
Current		
Waste Levy Subsidy received in advance	2,710	3,027
Unearned Revenue	3,854	4,172
Prepaid Rates Liability	2,309	2,135
Total Current Other Liabilities	8,873	9,334
Non-Current		
Waste Levy Subsidy received in advance	2,509	5,203
Total Non-Current Other Liabilities	2,509	5,203

Council is liable to pay the State a waste levy on most forms of commercial and household waste delivered to its disposal sites. The State government provides Council with an annual subsidy to mitigate the impact on households resulting from this levy. In June 2022, the State made an advance payment of the equivalent of four annual payments of the waste levy subsidy. An additional year of waste levy subsidy was paid in advance in June 2023. The advance payment provides certainty to Council for budget planning purposes and enables greater flexibility when making investment decisions to help reduce waste generation and increase resource recovery. The balance of unutilised waste levy subsidy is recognised as a liability at 30 June 2025 and split between current and non-current in accordance with the State's calculations of the estimated annual charges. Revenue will be recognised in each subsequent year in accordance with these calculations.

Note 23. Asset Revaluation Surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 24. Capital Commitments

\$ '000	2025	2024
Capital Commitments (exclusive of GST)		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities (exclusive of GST):		
Property, Plant and Equipment		
Roads, Bridges and Stormwater	12,991	47,745
Buildings	248	1,151
Other	3,090	4,127
Total Commitments	16,329	53,023
These expenditures are payable as follows:		
Within the next year	16,237	53,023
Later than one year and not later than 5 years	92	-
Later than 5 years	-	-
Total Payable	16,329	53,023

Note 25. 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 reported an accumulated surplus and it is not anticipated any liability will arise.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 26. Superannuation

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

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

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the 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.

\$ '000	Notes	2025	2024
Superannuation Contributions made to the Regional Defined Benefits Fund		67	92
Other Superannuation Contributions for Employees		5,162	4,529
Total Superannuation Contributions paid by Council for employees	6	5,229	4,621

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 27. Reconciliation of Net Result for the year to Net Cash Inflow/(Outflow) from Operating Activities

\$ '000	2025	2024
Net Operating Result from Income Statement	60,903	46,822
Non-Cash items		
Depreciation and Amortisation	22,251	22,170
Non-Cash Capital Contributions	(1,782)	(1,767)
	20,469	20,403
Losses/(Gains) recognised on fair value re-measurements through the Income Statement		
Investment Properties	–	250
Movement in Restoration Provisions	(5,929)	529
	(5,929)	779
Investing and Development activities		
Net (profit)/loss on disposal of assets	58	–
Loss on write-off of assets	10,203	19,916
Capital Grants and Contributions	(64,297)	(35,448)
Share of Net (Profits)/Losses of Associates	(7,690)	(6,490)
Impairment of Receivables and Bad Debts Written Off	–	28
Interest Expense capitalised in QTC loans	710	670
	(61,016)	(21,324)
Changes in Operating Assets and Liabilities:		
(Increase)/Decrease in Receivables	2,834	(4,118)
(Increase)/Decrease in Inventories	(4)	(39)
(Increase)/Decrease in Contract Assets	3,900	(6,004)
(Increase)/Decrease in Other Assets	1,954	2,326
Increase/(Decrease) in Payables	(12,445)	2,417
Increase/(Decrease) in Contract Liabilities	6,518	(16,476)
Increase/(Decrease) in Employee Leave Entitlements	(482)	907
Increase/(Decrease) in Other Liabilities	(1,915)	(1,869)
	360	(22,856)
Net Cash provided from/(used in) Operating Activities from the Statement of Cash Flows	14,787	23,824

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 28. 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.

Note 29. Financial Instruments and Financial Risk Management

Noosa Shire Council has exposure to the following risks arising from financial instruments; (i) credit risk, (ii) liquidity risk, and (iii) market risk.

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Council has reviewed its exposure to financial risk and at present does not anticipate likelihood of increased financial risk through either the decline in credit rating of financial institutions or increased levels of default in receivables.

Financial Risk Management

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

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

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 Audit and Risk Committee (ARC) oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk managements framework in relation to the risks faced by the Council. The ARC is assisted in its oversight role by internal audits conducted by external consultants, the results of which are reported to the ARC. Council's internal audit register, which is approved by the ARC, details target areas and the timing for the completion of internal audits.

Council does not enter into derivatives.

Credit Risk

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

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

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar 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 Noosa Shire Council.

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

The Council may be exposed to credit risk through its investments in the QTC Cash Fund and QTC working capital facility. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC cash fund are capital guaranteed. Working capital facility deposits have a duration of one day and all

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 29. Financial Instruments and Financial Risk Management (continued)

investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

Other investments are held with financial institutions, which are rated AAA to AA- based on rating agency Standard and Poor's ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote (if applicable).

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

By the nature of the Councils operations, there is a geographical concentration of risk in the Council's area.

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

At 30 June, the exposure to credit risk for trade receivables by type of counterparty was as follows:

\$ '000	2025	2024
Property Charges	7,246	5,497
Fees and Charges	4,780	7,212
GST Recoverable	835	1,736
Associates	49,218	49,218
Other	1,322	76
Total	63,401	63,739

Liquidity Risk

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Noosa Shire 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.

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 normal course of business and through its borrowings with QTC and other financial institutions.

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 10.

The following facilities had been utilised at the end of the reporting period to manage liquidity risk:

\$ '000	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
2025					
Payables	16,653	–	–	16,653	16,653
Loans - QTC	1,907	7,626	19,954	29,487	23,684
	18,560	7,626	19,954	46,140	40,337

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 29. Financial Instruments and Financial Risk Management (continued)

\$ '000	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
2024					
Payables	24,824	–	–	24,824	24,824
Loans - QTC	1,882	7,626	21,861	31,369	24,855
	26,706	7,626	21,861	56,193	49,679

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

Noosa Shire Council is exposed to interest rate risk through investments and borrowings with Queensland Treasury and other financial institutions.

It also 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 the carrying amount at reporting date.

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

\$ '000	Net Carrying Amount	Net Result		Equity	
		1% increase	1% decrease	1% increase	1% decrease
2025					
QTC cash fund	75,108	751	(751)	751	(751)
Other investments	33,854	338	(338)	338	(338)
Loans - QTC	(23,684)	–	–	–	–
Net	85,278	1,089	(1,089)	1,089	(1,089)
2024					
QTC cash fund	71,001	710	(710)	710	(710)
Other investments	34,680	347	(347)	347	(347)
Loans - QTC	(24,855)	–	–	–	–
Net	80,826	1,057	(1,057)	1,057	(1,057)

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

QTC generic debt pool - the generic debt pool products approximate a fixed rate loan. There is a negligible impact on interest sensitivity from changes in interest rates for generic debt pool borrowings.

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.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 29. Financial Instruments and Financial Risk Management (continued)

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and disclosed in Note 20.

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

Note 30. National competition policy

Business activities to which the code of competitive conduct is applied

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

- Waste Management
- Holiday parks

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

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

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

\$ '000	Waste Management	Holiday Parks
Revenue for services provided to the Council	738	–
Revenue for services provided to external clients	25,092	4,622
Community service obligations	145	–
	25,975	4,622
Less: Operational Expenditure	(21,176)	(3,741)
Less: Movement in Landfill Restoration Provision	5,929	–
Surplus/(deficit)	10,728	881

Description of CSO's provided to business activities:

Activities	CSO description	Net Cost \$ '000
Waste Management	Waste collection and disposal charges for charitable organisations.	145

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 31. Trust funds

\$ '000	2025	2024
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	5,478	5,570
	5,478	5,570

Funds held in trust represent security deposits lodged to guarantee contract performance, operational works, event impacts and maintenance obligations. Council performs only a custodian role in respect of these funds until such times as the underlying obligations are met and the funds are released. As these funds cannot be used for Council purposes, they are not brought to account in the financial statements.

Where performance obligations are not met then the funds are transferred to Council as compensation towards undertaking associated rectification works.

Note 32. Transactions with related parties

(a) Subsidiaries (ie. entities and operations controlled by Council)

Council has no interest in any Subsidiaries.

(b) Associates

Council has a participating interest in the Northern SEQ Distributor-Retailer Authority (trading as Unitywater) governed by a Participation Agreement.

Transactions with Unitywater

The amount of revenue and expenditure include in the Statement of Comprehensive Income, and the amount receivable or payable to Unitywater are as follows:

\$ '000	Notes	2025	2024
Revenue			
Interest on Loans	4(a)	2,382	2,220
Taxation Equivalents	4(b)	1,611	1,400
Dividends	13(d)	1,954	2,326
Amounts Receivable / (Payable)			
Interest		596	555
Dividends		932	1,335
Taxation Equivalents		155	(137)
Utility Charges		(154)	–
Other payables		(3)	–
Loans			
Loans	11	49,218	49,218

Unitywater operates under an income tax equivalent regime; with all tax paid being distributed to the participating Councils on a pro-rata basis to their participation rights.

Dividends received by Council from Unitywater are recorded as a reduction in the carrying value of the non-current asset.

Shareholder loans provide for a fixed interest rate with quarterly interest only payments. Further detail regarding Unitywater is contained in Note 13 Equity Investments.

(c) Joint ventures

Council has no interest in any joint ventures.

Noosa Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 32. Transactions with related parties (continued)

(d) Key Management Personnel

Transactions with Key Management Personnel

Councillors

Cr Frank Wilkie (Mayor)
Cr Brian Stockwell (Deputy Mayor)
Cr Karen Finzel
Cr Amelia Lorentson
Cr Jessica Phillips
Cr Tom Wegener
Cr Nicola Wilson

Executive Leadership Team

Chief Executive Officer
Director Community Services
Director Corporate Services
Director Development & Regulation
Director Infrastructure Services
Director Strategy & Environment

\$ '000	2025	2024
Short-term Employee Benefits	2,145	2,069
Post-Employment Benefits	220	199
Long-term Benefits	31	29
Total Compensation Paid to Key Management Personnel	2,396	2,297

(e) Other Related Parties

Transactions with Other Related Parties

Employee expenses with close family members of key management personnel	115	104
Total	115	104

All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

(f) Outstanding balances

Council has no outstanding balances at the end of the reporting period in relation to transactions with related parties.

(g) Loans and guarantees to/from related parties

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

(h) Commitments to/from other related parties

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

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

On a regular basis ordinary ratepayer transactions occur between Council and its related parties. Examples include rates and animal registrations. Council has not included these types of transactions in its disclosure where they are made on the same terms and conditions available to the general public.

Noosa Council

General Purpose 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:

- the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- the General Purpose Financial Statements, as set out on pages 3 to 46, 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.



Frank Wilkie
Mayor
16 January 2026



Larry Sengstock
Chief Executive Officer
16 January 2026

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Noosa Shire Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Noosa Shire 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* (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 Noosa Shire Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement audited ratios, current year financial sustainability statement contextual ratios (unaudited) and 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
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

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



21 January 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Noosa Council

Current Year Financial Sustainability Statement

	Target Tier 3	Actual 2025	5 Yr Av. 2020-25
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Audited ratios

Council's performance at 30 June 2025 against key financial ratios and targets.

Liquidity

1. Unrestricted Cash Expense Coverage Ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash	x 12	Greater than 3 months	8.0 months	8.7 months
Total operating expenditure less depreciation and amortisation less finance costs				

Council's cash position is strong with the majority of restricted cash being internally restricted and therefore available to cover emergent expenditure if required. Internally restricted cash also includes reserves to fund the carryover and completion of Council's capital works program.

Operating Performance

2. Operating Surplus Ratio

Operating result		Greater than 0%	5.51%	4.56%
Total operating revenue				

This result indicates Council is operating efficiently and generating small surplus margins which are set aside in reserve for future investment or to fund emergent costs. This ratio includes restricted funds from unspent levies and grant programs as well as Council's equity share of profit in Unitywater which has not yet been fully received as a cash distribution.

3. Operating Cash Ratio

Operating result add depreciation and amortisation add finance costs		Greater than 0%	21.03%	21.07%
Total operating revenue				

Council is generating sufficient revenues to fund its operational expenditure requirements, while also providing cash flow to support capital expenditure renewal requirements.

Asset Management

4. Asset Sustainability Ratio

Capital expenditure on replacement of infrastructure assets (renewals)		Greater than 80%	314.25%	161.66%
Depreciation expenditure on infrastructure assets				

Council prioritises the renewal of its existing assets in line with Asset Management principles to ensure service potential is maintained, before investment in the construction of new assets.

Renewal expenditure from QRA Disaster funded projects has resulted in a current year ratio that is much higher than the five year average. These projects include road and causeway renewals, and retification works related to major landslides.

5. Asset Consumption Ratio

Written down replacement cost of depreciable infrastructure assets		Greater than 60%	70.26%	72.55%
Current replacement cost of depreciable infrastructure assets				

This ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. Council is investing sufficiently in the renewal of its existing assets to ensure service levels to the community are maintained.

Noosa Council

Current Year Financial Sustainability Statement (continued)

	Target Tier 3	Actual 2025	5 Yr Av. 2020-25
Debt Servicing Capacity			
6. Leverage Ratio			
Book value of debt			
Total operating revenue less total operating expenditure add depreciation and amortisation	0 to 3 times	0.8 times	0.9 times

Council has capacity to support additional borrowings due to its manageable debt levels compared to its operational performance. Borrowings are predominantly directed toward long-term infrastructure or revenue-generating projects, where alternate funding sources have been exhausted as well as giving consideration to inter-generational equity and Council's ongoing financial sustainability.

Note 1 - basis of preparation

The current year financial sustainability statement is prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 6 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.



Noosa Council

Certificate of Accuracy (audited ratios)

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

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

Frank Wilkie
Mayor
16 January 2026

Larry Sengstock
Chief Executive Officer
16 January 2026

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Noosa Shire Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement audited ratios of Noosa Shire 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 Noosa Shire 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* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

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

Other Information

The councillors are responsible for the other information.

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

At the date of this auditor's report, the available other information in Noosa Shire Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, current year financial sustainability statement - contextual ratios (unaudited), 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.



21 January 2026

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Noosa Council

Current Year Financial Sustainability Statement

	Target Tier 3	Actual 2025	5 Yr Av. 2020-25
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Contextual ratios (unaudited)

Financial Capacity

1. Council Controlled Revenue

Net rates, levies and charges add fees and charges	Not set	69.46%	70.40%
Total operating revenue			

Council has a moderate to strong capacity to generate its own operating revenues, demonstrating financial flexibility and the ability to influence its operating income. This positions the Council well to respond effectively to unexpected financial challenges.

2. Population Growth

Prior year estimated population	- 1	Not set	1.81%	1.01%
Previous year estimated population				

Population growth is positive but relatively, low which means Council may have less opportunities to generate operating revenue through an increasing rateable property base and over time may need to develop alternative revenue sources and adjust service levels and infrastructure spending accordingly.

Asset management

3. Asset Renewal Funding Ratio

Total of planned capital expenditure on infrastructure assets renewals over 10 years		Not Set	358.85%	259.60%
Total required capital expenditure on infrastructure asset renewals over 10 years				

The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.

Certificate of Accuracy (contextual ratios - unaudited)

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

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



Frank Wilkie
Mayor
16 January 2026



Larry Sengstock
Chief Executive Officer
16 January 2026

Noosa Council
Unaudited Long Term Financial Sustainability Statement

	Target 2025	Actual 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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Measures of financial sustainability

Liquidity

1. Unrestricted Cash Expense Cover Ratio

Total cash and equivalents add current investments
add available ongoing QTC working capital limit less
externally restricted cash

x 12

Greater
than 3
months

5.7
months

4.8
months

4.2
months

3.9
months

3.5
months

3.2
months

3.3
months

3.2
months

3.3
months

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

Operating Performance

2. Operating surplus ratio

Operating result
Total operating revenue

Greater
than 0%

5.51%

0.03%

0.04%

0.03%

0.09%

0.05%

0.04%

0.04%

0.10%

0.02%

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance
costs

Greater
than 0%

21.03%

16.22%

16.63%

16.92%

17.26%

17.45%

17.63%

17.85%

18.13%

18.26%

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.



Noosa Council

Unaudited Long Term Financial Sustainability Statement (continued)

	Target	Actual	Forecast									
	2025	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Asset Management												
4. Asset sustainability ratio												
Capital expenditure on replacement of infrastructure assets (renewals)		314.25%	123.00%	74.00%	106.00%	106.00%	79.00%	75.00%	83.00%	77.00%	76.00%	67.00%
Depreciation expenditure on infrastructure assets	Greater than 80%											

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets

Greater than 60%

70.26%

69.95% 69.15% 68.27% 67.31% 66.19% 64.95% 63.70% 62.39% 61.09% 59.68%

Current replacement cost of depreciable infrastructure assets

6. Asset renewal funding ratio

Total of planned capital expenditure on infrastructure assets renewals over 10 years

Not Set

358.85%

351.96% 191.66% 340.04% 321.50% 272.88% 265.62% 381.84% 379.46% 401.48% 365.15%

The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.

Debt servicing capacity

7. Leverage Ratio

Book value of debt

0 - 3 times

0.8

1.2 times

1.4 times

1.4 times

1.5 times

1.4 times

1.3 times

1.2 times

1.0 times

0.9 times

0.0 times

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

Noosa Council

Unaudited Long Term Financial Sustainability Statement (continued)

	Target	Actual	Forecast									
	2025	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Financial Capacity												
8. Council Controlled Revenue												
Net rates, levies and charges add fees and charges	Not Set	69.46%	76.89%	76.85%	77.75%	78.30%	78.75%	79.08%	79.31%	79.50%	79.63%	79.82%
Total operating revenue	Not Set											

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

9. Population Growth

Prior year estimated population

- 1

1.81%

1.55%

0.62%

0.62%

0.62%

0.62%

0.62%

0.62%

0.62%

0.62%

0.62%

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Noosa Council Financial Management Strategy

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

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience to help monitor the long-term sustainability of all councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

Noosa Council

Certificate of Accuracy - Long Term Financial Sustainability Statement

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

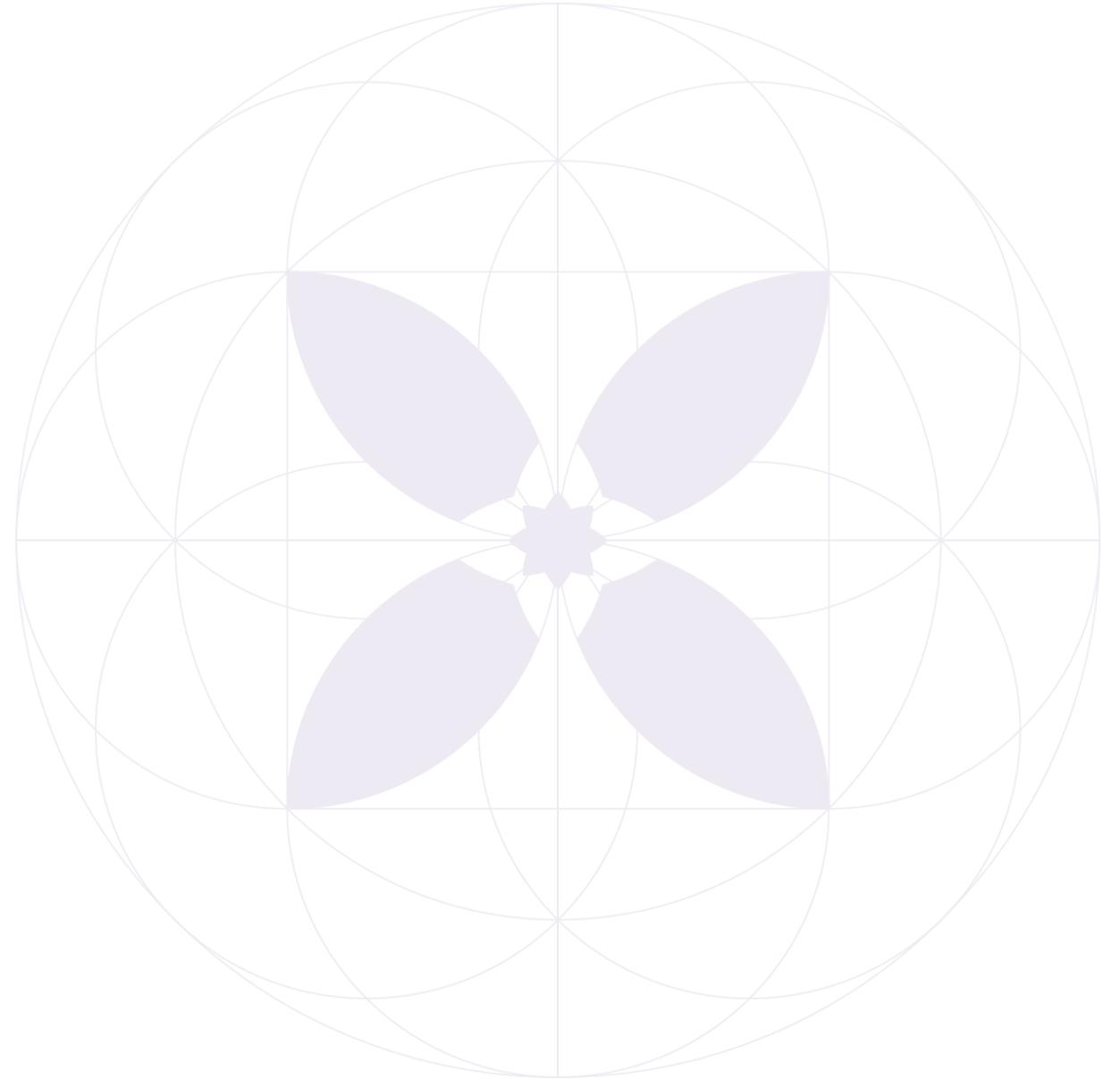
In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Frank Wilkie
Mayor
16 January 2026



Larry Sengstock
Chief Executive Officer
16 January 2026





Appendices

Legislative compliance

In accordance with section 182 of the LG Regulation, Council is required to prepare and adopt the Annual Report on its work and performance for the 2023/24 financial year one month after the day the Queensland Auditor-General gives their Audit Report about Council's financial statements for the financial year to Council (unless the Minister, by notice to the Council, extends this time).

Once the Annual Report has been adopted by Council, the Report is published on Council's website within two weeks of adoption.

The Annual Report complies with legislation reporting requirements as outlined below.

Local Government Act 2009

Section	Requirement	Page
41	Beneficial enterprises	115
45	Business activities	116
201	Remuneration	107

Local Government Regulation 2012

Section	Requirement	Page
183	General Purpose Financial Statements	
184	Community Financial Report	
185	Resolutions	108
186	Councillor remuneration and expenses	97 - 98
186	Councillor complaints, orders, actions and recommendations	99 - 100
187	Administrative action complaints	105 - 106
188	Overseas travel	99
189	Community Grants	108 - 115
189 & 201B	Discretionary Funds	115

Local Government Regulation 2012

Section	Requirement	Page
190	Review of Council's performance and progress towards implementing its Corporate Plan and Operational Plan	52 - 93
190	Commercial business units	116
190(1)(d)	Services, facilities and activities for which special rates or charges were levied	116
190(1)(e)	Invitations to change tenders	121
190(1)(f)	Council Registers	104
190(1)(g)	Concessions for rates and charges	117 - 118
190(1)(h)	Internal audit	103
190(1)(i) & (j)	Competitive neutrality complaints	116

Public Sector Ethics Act 1994

Section	Requirement	Page
23	Implementation statements for sections 15, 21 and 22 of the Act	101
12M	Code of Conduct implementation	101
12M(2)(b)	Implementation actions to comply with sections 12K and 12L of the Act (ethics and integrity)	101

Index of Figures and Tables

Index of Figures		
Figure	Description	Page
Figure 1	Noosa Shire regional map	15
Figure 2	Social media statistics	38
Figure 3	Integrated planning and governance framework	42
Figure 4	Organisational structure	45
Figure 5	Workplace Health & Safety - Average Lost Time Injury Duration	86
Figure 6	People & Culture - Staff Turnover Rate	86
Figure 7	Customer Service - Number of Requests Received	87
Figure 8	Customer Service – Percentage of Requests Completed Within Target Date	87
Figure 9	Customer Service - Average Phone Wait Time	88
Figure 10	Financial Management - Investment Return Performance	88
Figure 11	Revenue Management - Rate Arrears Ratio	89
Figure 12	Customer Service – Percentage of Customer Requests Lodged Electronically	89
Figure 13	Financial Management - Working Capital Ratio	90
Figure 14	ICT Management: Percentage of IT Helpdesk Requests Closed Within 48 Hours	90
Figure 15	Development Assessment - Total Number of Development Applications Decided	91
Figure 16	Development Assessment - Total Number of Development Applications Decided Within Statutory Timeframe	91
Figure 17	Plumbing Assessment - Total Number of Plumbing Applications Decided	92
Figure 18	Plumbing Assessment - Total Number of Plumbing Applications Decided Within Statutory Timeframe	92
Figure 19	Community Financial Reporting statistical diagrams	XX

Index of Tables		
Table	Description	Page
Table 1	Services	30 - 33
Table 2	Service locations	34
Table 3	Customer service interactions	35
Table 4	SPARC Corporate Values	41
Table 5	Organisational establishment	46
Table 6	Employee type	46
Table 7	Tenure of employment with Council	46
Table 8	Employee gender ratio	46
Table 9	Diversity in leadership roles	47
Table 10	Learning and Development Training Types	49
Table 11	Learning and Development Spend	49
Table 12	Workers' Compensation Claims	51
Table 13	Theme 1 – Environment: Corporate Plan 2023 – 2028 Performance Progress	56 - 57
Table 14	Theme 1 – Environment: Operational Plan 2024 - 2025 Performance Progress	57 - 59
Table 15	Theme 2 – Liveability: Corporate Plan 2023 – 2028 Performance Progress	60 - 61
Table 16	Theme 2 – Liveability: Operational Plan 2024 - 2025 Performance Progress	62 - 65
Table 17	Theme 3 – Prosperity: Corporate Plan 2023 – 2028 Performance Progress	66
Table 18	Theme 3 – Prosperity: Operational Plan 2024 - 2025 Performance Progress	67 - 69
Table 19	Theme 4 – Future: Corporate Plan 2023 – 2028 Performance Progress	70 - 71
Table 20	Theme 4 – Future: Operational Plan 2024 - 2025 Performance Progress	71 - 73
Table 21	Theme 5 – Excellence: Corporate Plan 2023 – 2028 Performance Progress	74

Index of Figures and Tables

Index of Tables		
Table	Description	Page
Table 22	Theme 5 – Excellence: Operational Plan 2024 - 2025 Performance Progress	75 - 79
Table 23	Capital Works Program 2024 – 2025	82 - 83
Table 24	Disaster Recovery Works Projects	83
Table 25	Mayor and Councillor meeting attendance	96
Table 26	Councillor remuneration	97
Table 27	Councillor expenses	98
Table 28	Overseas Travel	99
Table 29	Councillor conduct	99 - 100
Table 30	Information access applications	104
Table 31	Administrative action complaints	106
Table 32	Privacy complaints	106
Table 33	Human rights complaints	107
Table 34	Executive remuneration	107
Table 35	Resolutions	108
Table 36	Community grants	108 - 115
Table 37	Procurement tenders awarded	118 - 121

Glossary and Index

Glossary

Adopt: When a decision of a Council is made through formal adoption of a motion by a majority of Councillors at a properly convened Council meeting.

Advocacy: Proactively communicating to other groups, sectors or tiers of government on behalf of the community for the community or representing the interests of the Shire on matters of public importance.

Annual Budget: Council's adopted published budget detailing the projected income, expenditure, and financial position of Council

Annual Report: A report prepared annually by Council in accordance with the LG Act and LG Regulation that provides an assessment of Council's performance against its stated strategic objectives and plans and incorporated the audited annual financial statements.

Asset management: Managing the ongoing maintenance of existing Council assets and development of new assets, to ensure they meet the community's needs, now and into the future.

Audit and Risk Committee: An independent advisory Committee that provides assurance and assists Council in fulfilling its oversight responsibilities relating to audit, accounting and reporting requirements imposed under the LG Act and other relevant legislation.

Best practice: A best practice is a method, approach or technique that has consistently shown results superior to those achieved with other means, and that is used as a benchmark.

Collaboration: A structured approach to working together with other parties to achieve a mutually beneficial outcome.

Community Engagement: Council's consultative practices that enable communities and individuals to participate in the development of the Shire and build community capacity.

Community Grants: Funding support provided to community organisations to deliver projects and services that support the delivery of Council's Corporate Plan and stated objectives.

Corporate Plan 2023 – 2028: A strategic long-term document that is prepared in accordance with section 165 of the LG Regulation that sets out Council's strategic direction over the next five years.

Councillors: Elected representatives, who set the strategic direction for the organisation, monitor performance, liaise with stakeholders and represent our Shire.

Executive Team: Council's team of senior executive officers which are led by the CEO and include five Directors.

Financial Statements: The annual financial report prepared by Council in accordance with section 176 of the LG Regulation.

Financial year: The financial year for the Annual Report 2024-2025 is the period 1 July 2024 to 30 June 2025.

Governance: The systems by which Council is controlled and operates, and the mechanisms by which it, and its people, are held to account.

Heritage: The vast indigenous, natural, social and built history of the Shire. It consists of those places and objects, including houses, public and commercial buildings, parks and monuments, that we as a

Glossary and Index

Glossary

community have inherited from the past and want to preserve for future generations.

Infrastructure: Roads, buildings, bridges, pavements, cycleways and other constructions.

Internal Audit: Council's internal audit function is about providing independent, objective assurance and appropriate services for the effective and regular audit and review of all operational, financial and related activities of Council.

Key Performance Indicators (KPIs): A measure that assists in the assessment of Council's overall performance towards achieving its goals and objectives.

Leadership Team: Council's leadership team comprises of the CEO, Directors and Managers.

Local Government Association of Queensland (LGAQ): An independent body that supports and advocates on behalf of member councils and works to strengthen and protect the democratic system of local government in Queensland.

Local Laws: Laws adopted by Council that govern the operation of Council and regulations that control activities within the Shire.

Noosa Shire Council (Council): The organisation of the Noosa Shire as established by the LG Act in Queensland.

Noosa Planning Scheme (Noosa Plan 2020): Council's planning scheme sets the framework for how land can be used and developed.

Operational Plan: Council's annual operational plan which includes significant initiatives that Council will undertake during the financial year in order to achieve the key focus areas set out in the Corporate Plan 2023-2028.

Risk Management: A program that incorporates policy, framework and process for identifying strategic, operational and project risks in accordance with ISO31000.

Shire: Area within the Noosa Shire that has been established as a local government.

Stakeholder: Any individual or group that has a particular interest in a project, issue or action.

Strategy: A supporting strategy that includes a plan of actions that will deliver specific outcomes within Council's Corporate Plan 2023-28.

Theme: A topic that groups focus areas, long-term objectives and term achievements together. Together the five themes represent Council's future direction.

Values: Underlying attitudes and behaviours that influence decisions, actions, and culture to maximise Council's performance.

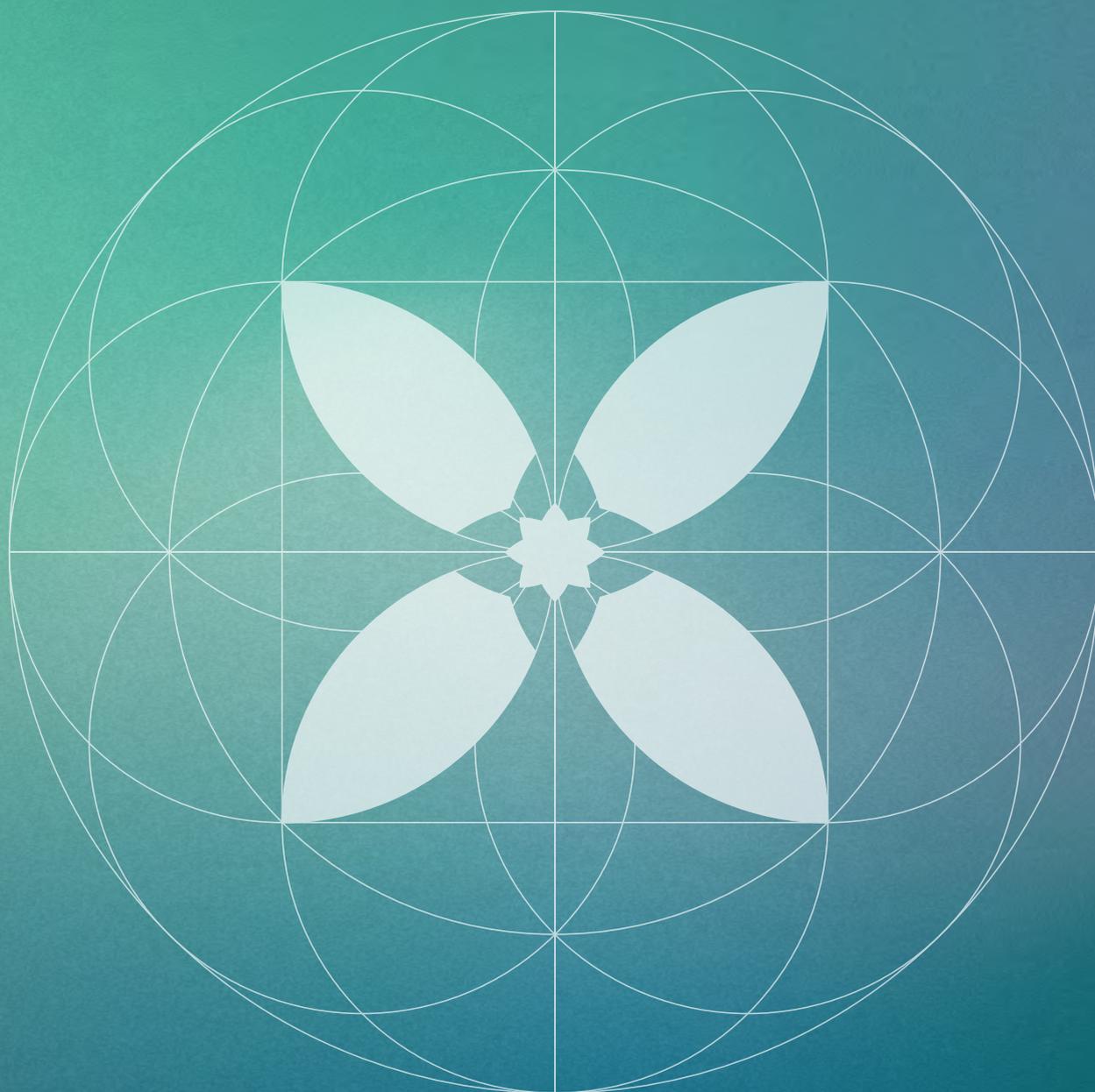
Vision: The desired future state for Noosa Shire.

Index

Administrative Action Complaints	105	Human Rights Complaints	106
Annual Budget	43	Information Access	104
Audit and Risk Committee	103	Internal Audit	103
		Invitations to Change Tender	121
Beneficial Enterprises	115	Key Performance Indicators	86
Branch Plans	43		
Business Activities	116	Learning and Development	48
		Legislative Compliance	204
Code of Conduct	47	Liveability	21
Commercial Business Units	116	Long-Term Enabling Plans	43
Community Financial Report	124	Long-Term Strategies	43
Community Grants	108		
Competitive Neutrality	116	Mission, Principles & Values	40
Corporate Plan	43		
Corporate Planning Framework	42	Operational Plan	43
Corporate Theme 1 – Environment	56	Organisational Structure	44
Corporate Theme 2 – Liveability	60	Our Elected Members	26
Corporate Theme 3 – Prosperity	66	Our Location	15
Corporate Theme 4 – Future	70	Overseas Travel	99
Corporate Theme 5 – Excellence	74		
Council in Focus	39	People	46
Council Meetings and Attendance	96	Privacy Complaints	106
Council Registers	104	Procurement	118
Council's Roles	26	Prosperity	23
Councillor Conduct	99		
Councillor Remuneration	97	Resolutions	108
Councillors' Expenses and Facilities	98	Risk and Opportunity Management	102
Customer Service	35		
		Service Locations	34
Discover	12	Services	30
Discretionary Funds	102	Shire Facts	16
		Significant Business Activity	116
Engaging with our community	38	Special Rates and Charges	116
Environment	19	Summary of Concessions for Rates and Charges	117
Equal Opportunity Employment	60		
Ethics and Integrity	90	Volunteers	47
Executive Remuneration	99		
		Wellbeing	50
Financial Statements 2023 – 2024	112	Work Health and Safety	50
General Rate Concessions	117		
Governance Framework	101		
Human Resource Management	46		



Noosa Council
Different by nature.



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