



Annual Report 2025/2026

United Councils, Connected Communities,
Stronger Region

COOK

HOPE VALE

WUJAL WUJAL
DOUGLAS

YARRABAH
CAIRNS

CASSOWARY COAST
HINCHINBROOK

TABLELANDS

ETHERIDGE

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Message from the Chair

It is my pleasure to present the Far North Queensland Regional Organisation of Councils (FNQROC) Annual Report for 2025/26.

As Chair, I am particularly proud of the willingness of our Mayors and councils to work together, recognising that regional progress is not measured solely by what is achieved within individual council boundaries, but by what we can accomplish collectively. Our diversity is a strength, and our capacity to speak with a united voice gives us influence beyond what any one council could achieve alone.

This year has reinforced the importance of regional collaboration and the strength of the collective voice of our 12 member councils.

One of the most significant areas of work has been our contribution to the FNQ Regional Plan. This Plan will shape how our region grows and develops over the coming decades. Our collective efforts have focused on ensuring it is more than a land-use planning document, but rather a foundation for coordinated infrastructure investment, economic opportunity and sustainable regional growth.

Our advocacy has also continued to highlight the importance of reliable transport networks, water and wastewater infrastructure, improved health and community services. In particular, our work on disaster recovery funding reform together with the LGAQ demonstrated the value of a united regional approach. We will continue to advocate for reforms that strengthen rather than diminish the ability of local governments to support their communities.

Beyond advocacy, one of our greatest strengths remains the collaboration occurring through our technical committees and regional programs. Much of this work occurs quietly, but their contribution to better local government outcomes should not be underestimated.

Looking ahead, our focus must remain on moving from advocacy to delivery. We must continue to strengthen our relationships with government, ensure regional priorities are supported by credible evidence and clear investment pathways, and demonstrate the economic and social value of investing in FNQ.

I extend my sincere appreciation to my fellow Mayors, Deputy Chair Mayor Barry Hughes, our member council CEOs and officers and the many government and industry partners who have contributed throughout the year. I also acknowledge and thank the FNQROC team for their professionalism, commitment and tireless work in supporting our councils.

Best wishes for this exciting next term.



Cr Angela Toppin AM
CHAIR



CEOs Operational Summary

The 2025-2026 year has been one of significant progress, collaboration and growing ambition. As a region, we face considerable challenges arising from our geography, dispersed communities, infrastructure needs and exposure to natural disasters. These challenges reinforce the importance of working collectively to achieve outcomes that individual councils cannot always deliver alone.

A significant achievement this year was our extensive involvement in the development of the FNQ Regional Plan, arguably the most important strategic document guiding our region's future. FNQROC worked closely with member councils and the Queensland government throughout the drafting and consultation process, coordinating a comprehensive regional response.

Our State and Federal advocacy programs continued to strengthen the region's profile and relationships with decision-makers. The delegations provided opportunities to advance priorities including resilient transport networks, water security, housing, workforce attraction and retention, and the financial sustainability of local government.

We also developed the Regional and Remote Special Economic Zone concept – now the Regional and Remote Incentive Scheme, initiating a broader conversation about the incentive needed to attract investment, business and skilled workers to regional and remote Australia.

Beyond advocacy, FNQROC continued to deliver practical value through its regional programs. Our technical committees remain fundamental to our success, connecting council officers, sharing expertise, building professional networks and developing collaborative solutions across roads and transport, water, procurement, waste, natural asset management and climate resilience. Progress in regional drought resilience planning, biosecurity preparedness, water infrastructure assessments and collaborative procurement demonstrates the benefits of pooling our knowledge and resources.

Our strength lies not simply in representing twelve councils, but in our ability to turn twelve perspectives into one regional direction. I sincerely thank our Chair, Deputy Chair, Board of Mayors, member council CEOs, technical committee representatives and the FNQROC team for their commitment, expertise and willingness to work together.

Darlene Irvine
CEO



FNQROC Organisational Chart



FNQROC Organisation Chart - 2025



Regional Advocacy

Federal & State Delegations

Federal Delegation

On 8-9 October 2025, a delegation of five Mayors travelled to Canberra to advocate for FNQ's regional priorities through meetings with Federal Ministers, Shadow Ministers, Senators and Members of Parliament. The delegation focused on three key priorities; increasing Financial Assistance Grants to strengthen the financial sustainability of local governments, improving the resilience of critical supply chains, and establishing a Regional and Remote Special Economic Zone to attract investment, address workforce shortages and support regional economic growth.

Additional discussions highlighted the need for improved disaster recovery and betterment funding, recognition of water and wastewater infrastructure as essential assets, strategic investment in transport infrastructure, and greater support for First Nations communities. The delegation provided an important opportunity to demonstrate the unique challenges facing FNQ, particularly smaller and remote councils, while strengthening relationships across government and building support for policies and investment that will enhance the region's long-term resilience, prosperity and livability.

The full delegation report can be [found here](#).



State Delegation

From 21-23 April 2026, a delegation of 11 FNQROC Mayors and one Councillor travelled to Brisbane to advocate for the FNQROC's regional priorities through meetings with the Premier, Deputy Premier, State Ministers, Shadow Ministers and Members of Parliament.

The delegation focused on two overarching priorities; establishing a Regional and Remote Special Economic Zone to address workforce shortages, stimulate investment and strengthen regional communities, and secure Queensland Government support for a Regional Growth Strategy to guide future development and infrastructure investment. Additional advocacy centered on the region's \$1.2 billion water and wastewater infrastructure renewal needs, disaster recovery funding, critical transport infrastructure including the Kuranda Range Road and Palmerston Highway, strategic marine development opportunities at Mourilyan and Port Douglas, and an opt-in sustainable tourism levy.

Discussions also highlighted the importance of strengthening rural and remote healthcare, supporting First Nations councils, improving housing outcomes and ensuring equitable access to government services. The delegation reinforced the importance of coordinated regional advocacy, strengthened relationships across both sides of government and provided opportunities to progress practical solutions that support FNQ's long-term economic growth, resilience and livability.

The full delegation report can be [found here](#).



Submissions

- Prosper 2050 Action Plan for FNQ (on nonpublic draft)
- Draft FNQ Regional Plan
- Senate Inquiry into Australia's productivity
- Proposed Electoral Redistribution (Qld)
- Parliamentary Inquiry into the Tyre Industry together with the Hearing.

Presentations

- *Understanding the impacts of Banana Imports* – Australian Banana Growers
- *FNQROC priorities overview for ROC Assembly* – Mayor Toppin
- *QWRAP update to State workshop* – Amanda Hancock
- *Strategic Water Update* – Dept LG Water and Volunteers
- *FNQROC Delegations* – Darlene Irvine
- *Foreign Interference and Local Government* – Dept of Home Affairs
- *FNQROC Regional Water Capability Plan* – Amanda Hancock
- *RDA working together with FNQROC* – RDA TN CEO
- *Visitor Levy* – TTNQ
- *JCU Snapshot* – JCU Vice Chancellor
- *Connecting Mareeba – FNQROCs Role in Regional Transport* – Darlene Irvine
- *Roads and Transport Alliance update* – Amanda Hancock
- *Draft FNQ Regional Plan – Process, Integration and Why a Growth Strategy Matters* – Darlene Irvine
- *Two Australia's: Why Transport Equity Matters* – Darlene Irvine

Representation on external committees / working groups

- Quarry Material Native Title Update Group
- Qldwater Sewerage and Water Environmental Advisory Panel (SWEAP)
- Qldwater Consortium for Research and Advocacy on Emerging Contaminants (qCRAC).
- Qldwater Strategic Priorities Group (SPG)
- Environment Functional Recovery and Resilience Group - DETSI
- State Oversight Group – Land Protection Fund – Biosecurity Queensland
- Research Review Committee – Biosecurity Queensland
- Reef 2050 Water Quality Improvement Plan Working Group – OGBR

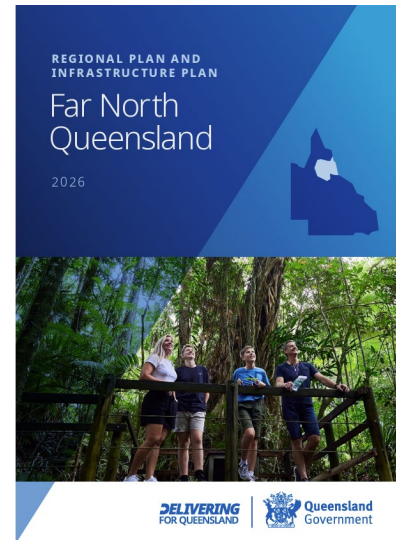
- Spectacled Flying Fox Recovery Team
- Cassowary Recovery Team
- Littoral Rainforest Recovery Team
- Queensland Wetlands Network – DESI
- Wet Tropics Waterways Partnership – Terrain NRM
- Wet Tropics Waterways Technical Working Group – Terrain NRM
- Active Travel Network – Cairns Regional Council
- Yellow Crazy Ant Eradication Program Reference Committee – WTMA
- Amazon Frogbit Working Group
- Regional Leadership Network
- Smart Green Economy
- FNQ Trade and Investment Group
- LGAQ Road and Transport Advisory Group
- Griffith University’s two-year heat Health Project
- Local Authority Waste Management Action Committee (LAWMAC)

Year in Review

Far North Queensland Regional Plan

FNQROC, with significant support from the Planning Technical Committee, played an active role in shaping the Far North Queensland Regional Plan 2026, working collaboratively with the Queensland Government and member councils throughout its development. FNQROC Coordinated a comprehensive regional response advocating for infrastructure led growth, disaster resilience, protection of agricultural land, improved social infrastructure and a coordinated approach to long-term regional development. The final Plan reflects several of these priorities, most notably through the integration of a dedicated Infrastructure Plan, stronger recognition of infrastructure resilience and improved alignment between land-use planning and infrastructure investment.

Importantly, FNQROC was formally recognised as a partner in the development of the Plan. While these outcomes represent important progress, FNQROC will continue to advocate for a comprehensive Regional Growth Strategy and clear investment priorities to translate the Plan's strategic direction into tangible economic, infrastructure and community outcomes.



Climate Resilience Coordinator

The Climate Resilience Portfolio gives FNQROC councils dedicated regional capacity to convert shared climate risks into coordinated action, investment-ready projects and a stronger collective voice. The Climate Resilience Coordinator convenes the Climate Resilience Technical Committee (CRTC), aligns partners and delivers priorities that individual councils would have limited capacity to progress alone.

More than 15 initiatives were delivered across mitigation, adaptation and transition. Major outcomes included a Regional Greenhouse Gas Emissions Reduction Pathway, the region's first Natural Area Disaster Preparedness Plan, targeted capability-building for councils and coordinated advocacy through state forums. FNQROC secured **\$906,000** for emissions-reduction and drought-resilience initiatives and applied for a further **\$2 million** to continue regional drought and climate-resilience delivery to 2029.

Key Outcomes

- **Resources leveraged:** \$906,000 secured, with a further \$2 million applied for delivery through to 2029.

- **Regional priorities converted into action:** 12 drought-resilience projects identified through eight planning sessions involving nine councils and four regional partners.
- **Projects delivered:** an emissions-reduction pathway, natural-area disaster preparedness planning and guidance on funding mechanisms for climate projects.
- **Regional capability enhanced:** 17 engagement initiatives delivered reaching over 14 organisations including 7 local councils.
- **Influence strengthened:** representation of FNQ climate needs and opportunities in 5 state and national initiatives including projects, forums and interviews.

Securing Resources and Investment

Dedicated coordination enables councils to pool limited staff capacity, establish common priorities and present credible regional proposals. During 2025–26, this approach secured \$906,000 for emissions-reduction and drought-resilience work, including support for a Gulf Savannah Natural Resource Management (NRM) Drought Resilience Officer based in Mareeba.



Climate Resilience Technical Committee meeting #10 in Innisfail, Council members with Cairns Regional Council electric vehicle 20, November 2025.

Regional Drought Resilience Program

As owner of the Wet Tropics and Gulf Hinterland Regional Drought Resilience Plans, FNQROC secured Round 1 implementation funding. Delivery included a regional water-leak detection project, managed with the FNQROC Procurement Coordinator and Regional Water Alliance, and a Business and Community Drought Gap Analysis delivered by Gulf Savannah NRM.

Alongside Round 1 delivery, FNQROC facilitated project planning for Round 2 where \$2million funding is available for delivering drought and climate resilient actions to June

2029. Across eight sessions, nine councils including four regional partnering organisations, identified 12 priority projects. The FNQROC Board and the Department of Primary Industries endorsed these projects.



Gilbert River, Etheridge Shire Council, captured by Maria Helena Anselmo

Representing FNQ's Climate-Resilience Needs

FNQROC represented the region in consultations led by Ergon Energy, the Department of Climate Change, Energy, the Environment and Water, and Queensland Police Service's Disaster Management department. FNQROC also participated in the Queensland Climate Resilient Council's (QCRC) program and the Heat-Health Research, Monitoring, Action and Communication program. This ensured FNQ's unique needs and priorities informed emerging strategies, tools and investment discussions.

Strategic Participation

Through **Griffith University's two-year Heat-Health project**, FNQROC contributed to four advisory-group meetings and the development and implementation of council surveys. The work will assess current heat-health adaptation initiatives and develop a framework for measuring and reporting impacts.

Through **LGAQ's Queensland Climate Resilient Councils program**, FNQROC participated in quarterly alliance coordinator meetings and presented at the QCRC Forum in Hervey Bay. This provided a channel to advocate for member councils, share regional practice and build partnerships across Queensland.

Building Regional Capability

We facilitated the Climate Resilience Technical Committee (CRTC), delivering 17 meetings, workshops, webinars and presentations involving over 14 organisations, including seven councils. Briefings were also provided to elected members from Cairns Regional Council, Yarrabah Aboriginal Shire Council and Mareeba Shire Council.

Embedding a Community of Practice model for collaboration supports transfer of knowledge between councils, reduces duplication and maintains momentum between individual projects.

Engagement with Ergon Energy also converted recurring council issues into direct strategic dialogue. Participation in its planning forum led to an information session for Board members covering streetlight processes, disaster-resilience practices and energy initiatives, including microgrids in First Nations communities.

Delivering Shared Regional Solutions

In alignment with the FNQ Climate Action Plan (2021-2026), the Climate Resilience Coordinator facilitated delivery of practical, regionally scalable solutions across mitigation, adaptation and transition:

- **Mitigation — Regional Greenhouse Gas Emissions Reduction Pathway**

Funded through the Great Barrier Reef Foundation’s Legacy Community Climate Action program, the pathway combines results from regional emissions inventories with cost-benefit analysis of priority actions. It provides a collective investment narrative while allowing each council to act in line with local priorities.

- **Adaptation — Natural Area Disaster Preparedness**

With Cassowary Coast Regional Council, FNQROC piloted the region’s first Natural Area Disaster Preparedness Plan, combining mapping of high-value environmental areas and high-risk biosecurity sites with standard operating procedures for disaster response and recovery. Lessons from the pilot are being translated into a framework which other councils can adapt.



Cassowary Coast Natural Asset Management Advisory Committee members at Local High Value Environmental Areas Priority workshop, Innisfail 2025.

- **Transition — Funding Mechanisms for Climate Projects**

Through the QCRC Expert Panel Program, the CRTC engaged Alluvium to prepare a briefing paper on funding mechanisms for council adaptation, renewable-energy and emissions-reduction projects. This gives councils practical options to move priority concepts toward delivery without relying solely on competitive government grants.



Strategic Infrastructure Coordinator

FNQ Regional Roads and Transport Group (FNQ RRTG)

Membership

- Cairns Regional Council
- Cassowary Coast Regional Council
- Cook Shire Council
- Croydon Shire Council
- Douglas Shire Council
- Etheridge Shire Council
- Mareeba Shire Council
- Tablelands Regional Council
- Wujal Wujal Aboriginal Shire Council
- Yarrabah Aboriginal Shire Council
- Department of Transport and Main Roads (Far North Region)

Positions

RRTG Chair	Cr Barry Hughes (ESC)
RRTG Deputy Chair	Mayor Angela Toppin – from July 2025 to December 2025 Cr Matthew Tickner – from December 2025 to June 2026
Technical Committee Chair	Khubaib Khan (CSC) – from July 2025 to May 2026 Travis Mitchell (CRC) – from June 2026
Technical Deputy Chair	Travis Mitchell – July 2025 to June 2026 Kael Whitnell (MSC) – from June 2026
Technical Coordinator	A Hancock (FNQROC)
TMR LG Partnerships Team Representative	Tanya Lindenberg (TMR)- from July 2025 to November 2025

Kirstin Knight (TMR) – From November 2025 to April 2026

Natalee Jennings (TMR) – April 2026 to June 2026

LGAQ Representative

Jarrod Hellmuth

Summary

The Roads and Transport Alliance is a long-standing collaborative arrangement between the Department of Transport and Main Roads (TMR) and local governments, which supports investment in, and regional management of, Queensland's road and transport network. The Alliance is founded on the principle of regional collaboration, encouraging neighbouring councils to work together to identify priorities and address shared transport challenges. enable regional thinking and cooperation between neighboring Local Governments.

Through the Regional Roads and Transport Groups (RRTGs), member councils work collaboratively to undertake regional transport planning, prioritise road and transport infrastructure investments, allocate available Transport Infrastructure Development Scheme (TIDS) funding to the highest-priority projects, and identify opportunities to improve financial efficiency and achieve better value from available funding.

In 2025-26 the TIDS budget was just over \$6M, which included the annual ATSI TIDS allocations for Wujal Wujal and Yarrabah Aboriginal Shire Councils.

The 2025-26 TIDS program was delivered successfully, with 100% of project funds expended against 21 projects.

Meetings

The FNQ RRTG Board met three times, including once online in 2025-26, with any urgent action items managed between meetings via a flying minute.

The FNQ RRTG Technical Committee met six times in 2025-26.

FNQ RRTG LRRS Network

During 2025-26, there were two new roads added to the LRRS network nominated by Mareeba Shire Council:

- Tinaroo Creek Road
- Oak Forest Road

Statewide Capability Development Funding

In addition to the annual TIDS allocation there is also funding available to member councils via the Statewide Capability Development Fund (SCDF). This fund supports improvements in road stewardship, capability and capacity with needs identified via a Capability Agreement and Action Plan. Projects that took place in 2025-26 which were supported by SCDF funding included:

- *Procurement & Contract Management Training*
Three training workshops were delivered by Ochre Legal in Cairns in 2026. The workshops focused on Construction Procurement and Contract Management using the FNQROC/Ochre Legal suite of documents with a total of eighty-one council staff from seven member councils attending the sessions over three days.
- *Level 1 & Level 2 Bridge Inspection Training*
Two Bridge Inspection Training workshops were delivered by Forcecor Infrastructure Consultants in Mossman, Douglas Shire, which were attended by thirty council officers from seven member councils.
- *Road Treatment Study*
The purpose of the study was to develop a guideline/checklist to assist councils in selecting the most appropriate road surfacing option(s), through a multi-layered assessment process.

Technical Tour – Douglas Shire Council, Wujal Wujal Aboriginal Shire Council & Cook Shire Council

A crucial component of the RRTG Technical Committee's activities is the annual technical tour, which provides members with the opportunity to inspect TIDS-funded projects across the region. The tour facilitates the exchange of knowledge and experience between councils, enabling participants to showcase innovative solutions, discuss common challenges and gain valuable insights from their peers. The technical tour also enhances the Committee's understanding of the diverse operating environments, infrastructure networks, and service delivery challenges across the region's local government areas. This broader perspective supports informed decision-making and encourages the adoptions of best-practice approaches across the region.

In September 2025, the tour involved travelling on the Captain Cook Highway, over the Daintree to Cape Tribulation Road, onto the Bloomfield Track via Wujal Wujal and onwards to Rossville before heading back to Cairns via the Mulligan Highway. The committee stopped at Ellis Beach, Wangetti and Daintree Village where our colleagues at the Department of Transport and Main Roads, Planning Delivery and Operations, Far North District kindly provided an overview of the many Disaster Recovery Funding Arrangements (DRFA) projects being delivered post Cyclone Jasper and there was a chance to view various landslips and slides, and hear about the stabilisation works taking place.



Regional Road & Transport Group Technical Committee Technical Tour September 2025 – TMR Landslip at Daintree Village



Aerial photo of Douglas Shire Council's Noahs Range Slip Stabilisation, Cape Tribulation Road & Emmagen Creek Crossing, Bloomfield Track



Noahs range Slip Stabilisation, Cape Tribulation Road and The RRTG Technical Committee Wujal Wujal Falls

TIDS Program Management Tool

In late 2023 we engaged Shepherd Services to develop a new TIDS Program Management Tool. This tool replaced the existing MS Excel-based systems and aims to facilitate better management, create efficiencies, and provide a robust audit trail for the TIDS program.

Following the Technical Tour, FNQROC attended the 2025 IPWEA-QNT Annual Conference, where we presented details of our new TIDS Program Management Tool with Justin Fischer from Shepherds Services.



Amanda Hancock Presenting at the IPWES-QNT Annual Conference with Justin Fischer, Shepherd Services, August 2025

Regional Water Alliance

FNQ Regional Water Capability Plan

The Regional Water Capability Plan, endorsed by the FNQROC Board in late 2024, identified eleven strategic initiatives with 55 associated actions over the next 10 years which will guide execution of the overall strategy and ultimately achieve the desired outcomes of the Plan.

The important work on implementation has begun, with the Water Alliance deciding to focus on three priority operational initiatives as follows:

- Standardised SOPs (Standard Operating Procedures), work instructions, templates and processes
- Standardised water and wastewater asset design and specification
- Building and sustaining a strong water workforce for FNQ

As part of their work on these initiatives the Water Alliance agreed to form a sub-committee to focus on SCADA and the development of regionally consistent SCADA Technical Standards which could include a standard equipment list and potentially lead to councils sharing access to parts.

Operational

The FNQ Water Alliance has been active as a key committee of the FNQROC since 2011 and actively participated in the Queensland Water Alliance Program (QWRAP) since 2012. QWRAP is a partnership between Queensland Government, Queensland Water and local councils to deliver sustainable, safe, secure, and reliable urban water and sewerage services to regional and remote communities.

The FNQ Water Alliance met five times in 2025-26 in Cairns. These meetings are attended by councils, QLD Water, QLD Health, the Department of Local Government, Water and Volunteers and LGAQ. Most Water Alliance meetings take place in Cairns as a central location but the meeting in February 2026 took place in Innisfail which was combined with a tour of Innisfail Treatment Plant and the Johnson Raw Water Intake.



Members of the FNQ Water Alliance at the Innisfail Shire Hall, February 2026 and Members of the FNQ Water Alliance tour Innisfail Treatment Plant

In August 2025 FNQROC attended the annual QWRAP Chair & Coordinators meeting in Brisbane where we provided an update on the work of the FNQ Water Alliance. We also heard from the other Coordinators across the nine QWRAP groups on the work that are doing in their regions.



QWRAP Chair & Coordinator forum, Brisbane, August 2025

Drinking Water Quality Management Plan Audits

We coordinated Regional Drinking Water Quality Management Plan (DWQMP) Audits on behalf of ten member Councils in 2025-256. Drinking water providers are required to prepare a DWQMP under the Water Supply (Safety and Reliability) Act 2008, and these plans must be audited every four years. It makes sense to undertake these audits using a collective procurement arrangement to increase efficiency and potentially benefit from economies of scale. DWQMP audits were completed under this arrangement for all participating councils in 2025/26.

Regional Waste Management Plan Coordinator

Progress Update on Regional Waste Management

In 2025-26 we have:

- Developed a Waste Education and Behaviour Change Toolkit tailored to the specific challenges, priorities, and waste management needs of participating councils, providing a practical resource to support community engagement and improved waste diversion outcomes.
- Supported strategic initiatives in the long-term resource recovery, local economic development and circular economy principles by facilitating connections between member councils and:
 - an innovative tyre waste solution,
 - James Cook University (JCU),
 - a Cairns-based technology license holder, and
 - a local social enterprise that has established a cooperative to market products generated through energy-from-waste technology.
- Participated in a tour of leading recycling and circular economy facilities across Queensland and New South Wales with fellow RWMP Coordinators from four other regions in Queensland. These facilities showcased practical solutions to reduce landfill, recover valuable materials, engage communities, and provided valuable insights for councils of our region.

Key Facilities Visited

- **Big Bag Recovery** – A dedicated facility reprocessing industrial bulk bags (FIBCs) used in agriculture, mining, construction and manufacturing, diverting these from landfill under an accredited product stewardship scheme.
- **Tyre Cycle** – A tyre reprocessing plant converting end-of-life tyres into new products, reducing environmental risks associated with tyre stockpiles.
- **Wildfire Waste-to-Energy** – A pilot operation demonstrating how non-recyclable materials can be converted into energy, contributing to alternative energy solutions.
- **3RG Recycling** – A soft plastics reprocessing facility tackling one of the most challenging waste streams in Australia.
- **Visy Glass Recycling Plant** – Large-scale glass recycling, turning glass waste back into packaging and other products.
- **BlockTexx** – An innovative textile recycling plant breaking down clothing and textiles into fibre for reuse in new textiles and other industries.

- **BMI C&D Recycling System** – Construction and demolition waste recovery, demonstrating opportunities to repurpose building materials at scale.



Natural Asset Management and Sustainability Coordinator

The natural asset management and sustainability role represents FNQROC's interests across environmental and natural resource management, including biosecurity (pests and weeds), water quality, the Great Barrier Reef and Wet Tropics World Heritage Areas, landscape restoration, biodiversity conservation and planning, nature-based tourism, and climate change initiatives relevant to the portfolio.

The role facilitates the Natural Asset Management Advisory Committee (NAMAC), Animal Management Technical Committee (AMTC), and Regional Mountain Bike Strategy Steering Committee (MTBSC), bringing together member councils, state agencies, and industry partners to advance shared regional priorities.

It also represents and supports member councils through a range of local, regional, state, and national forums, while coordinating GIS-based communications for FNQROC's regional planning programs.

The position leads implementation of the FNQROC Regional Natural Asset Strategy, FNQROC Regional Animal Management Strategy, and Tropical North Queensland Regional Mountain Bike Strategy.

Natural Asset Management Technical Committee

The Natural Asset Management Advisory Committee (NAMAC) meets on a quarterly basis. The primary legislative driver of the committee is the Queensland *Biosecurity Act 2014* in addition to the Community and Environment sections of Local Laws, but elements of the Queensland *Nature Conservation Act*, Vegetation Management Act Commonwealth *Environmental Protection Biodiversity Conservation (EPBC) Act* and others also define the roles and responsibilities of councils the role supports.

The NAMAC comprises representatives from member Councils, Terrain NRM, Cape York NRM, Gulf Savannah NRM, Biosecurity Queensland (QDPI) and Queensland Parks and Wildlife Service (QPWS).

This year the committee has been responding to regulatory changes under the Queensland Biosecurity Act and updating councils' statutory biosecurity plans and surveillance plans accordingly. We welcomed some significant inclusions of high-priority local weeds in the updated regulation including Amazon frogbit (Tablelands, Cassowary Coast, Cairns, Mareeba) and Hiptage vine (Douglas).



Hiptage, a highly invasive vine, impacting Mossman Gorge and township, is one of a range of priority species in the region which are now regulated under the Biosecurity Act. Regulation can assist councils with compliance, improve stakeholder commitment, and open up access to resources to manage priority species.

Land Protection Fund and State Oversight Group

The Natural Asset Management Advisory Committee (NAMAC) is one of 12 regional subcommittees that help set priorities and guide investment of the Land Protection Fund co-investment model. FNQROC represents the regional committee at the State Oversight Group (SOG), which advises on statewide biosecurity research and development investments.

Local governments contribute approximately \$2.2 million annually to the fund, complemented by around \$4 million in State investment. FNQROC member councils contribute more than \$250,000 each year, making it important that funding is directed toward targeted research and development that delivers value for councils and communities.

FNQROC is representing the region in the planned review of the Land Protection Fund co-investment model, which will consider resource allocation and prioritisation arrangements. The current contribution calculation methodology is not expected to be reviewed.

Disaster Preparedness for Natural Assets

FNQROC has continued collaboration with regional and statewide partners in the delivery of new tools and approaches to managing the risk to natural assets during natural disasters and response.

To assist us in preparing, we are planning a Tablelands hosted regional Emergency Animal Disease disaster management exercise for September 2026. The exercise is part of an LGAQ project delivered with support and guidance from Queensland DPI. The exercise is tailored to local government LDMG leads and coordinators as well as biosecurity operatives. It is designed to test our response capability as part of the national response to high pathogenicity avian influenzas (H1N5) which is anticipated to impact all states.

GBR and Water Quality Improvement

FNQROC and member councils continue to support the delivery of the Wet Tropics Waterways Partnership and [Report Card](#). FNQROC is a member of the Partnership Group as well as the Technical Working Group, which provides advice on the interpretation and messaging behind the report card as well as managing and developing the indicators and metrics the annual report is based on. FNQROC and the Wet Tropics Waterways team are currently working with the whole of GBR Strategic Technical Working Group to undertake a full review of the aquatic weeds indicator.

Animal Management Technical Committee

The Animal Management Technical Committee (AMTC) meets quarterly. It brings together animal management/local laws officers and managers from across the region with Queensland Health (Tropical Health Unit), RSPCA and Animal Management in Rural and Remote Indigenous Communities (AMRRIC) to partner on regional shared issues and programs.

The committee's work supports councils in executing their responsibilities and services under the Animal Management (Dogs & Cats) Act 2008, Animal Care and Protection Act 2001, Biosecurity Act 2014 and the Local Government Act 2009.

The committee has recently initiated the Animal Management Options Analysis project, which is investigating opportunities to transform and streamline the increasing operational burden on council's animal management operations.



A diverse group of stakeholders joined in a regional workshop to workshop cat management research needs in May 2026

Regional Mountain Bike Strategy Steering Committee

The Regional Mountain Bike Strategy Steering Committee (MTBSC) meets quarterly to guide the delivery of the Tropical North Queensland Regional Mountain Bike Strategy.

The Strategy guides the regional vision of Tropical North Queensland as a sustainable world-class mountain biking destination for our local communities and visitors alike. To deliver the vision, the region needs to grow its current trail offerings and modernise their management to remain competitive on the world stage, and diversify our regional economies with a truly unique destination mountain bike experience.

For local governments, investment in regional trail infrastructure delivers more than recreation outcomes - it supports tourism growth, stimulates local economies, creates opportunities for regional businesses, and strengthens the liveability and attractiveness of communities.

In this context, the Queensland Government is investing more than \$70 million in Far North Queensland's mountain biking and off-road cycling sector through the Smithfield Mountain Bike Park and Wangetti Trail projects. A further \$2 million in disaster recovery funding is being directed to the Atherton Forest and Douglas trail networks.

These investments are expected to generate significant economic and visitor benefits across the region. The Smithfield development alone is forecast to attract around 70,000 riders annually, creating opportunities for complementary trail destinations and associated tourism businesses. The Wangetti Trail, an iconic adventure trail linking Cairns and Port Douglas, is scheduled for completion in 2028 and is expected to attract a further 28,000 riders each year, strengthening Tropical North Queensland's position as a leading adventure tourism destination.

Regional Procurement Coordinator

The Procurement Coordinator role has been in place since 2012 and is funded by the contributions of member Councils made on the following basis:

- Cairns, Cassowary, Cook, Douglas, Mareeba and Tablelands contribute \$25,000 annually; this amount is less than previously identified savings per Council.
- The remaining Councils contribute 20% of savings made through their involvement in FNQROC procurement activities.

The FNQROC mandate for procurement is:

- Where there exists a limited supply for a product and/or service.
- Where member Councils are competing against each other for the same goods and/or services.
- Where products or services could be scheduled to provide an improved delivery service.
- Where member Councils would benefit from the sharing of knowledge and collaboration.

Collective procurement arrangements enable participating member Councils to achieve economies of scale on pricing and eliminate risk for individual Councils competing against one another for limited supplier resources. They often also involve a commitment from the supplier to ensure works are completed to agreed timeframes.

Whilst there are several Councils involved in the collective procurement arrangements, each Council forms a contract with the supplier, and the delivery of the contract is administered by FNQROC.

The FNQROC Contract Process Guide – Regional Procurement Contracts can be accessed via the [Regional Procurement Portal](#) .

Regional Procurement Arrangements

Regional Bitumen Reseal

Councils undertake an annual bitumen reseal program to maintain their road network to a suitable standard. This process is required to prevent moisture from penetrating through deteriorated bitumen seals into the underlying pavement, which causes damage such as rutting and potholes.

The annual Bitumen Reseal Program was successfully delivered again this year with four member councils participating. The program involved sealing over 758k m² of road, which required approximately 1.4 million liters of bitumen, with total contract value of \$5.8 m.

The 2026/27 Bitumen Reseal Program is expected to cover approximately 1 million m² of road and will require over 1.6 million litres of bitumen, the estimated contract value is \$6.6m¹ . The program will be delivered across three FNQROC member councils' regions.

Additionally, Councils involved in this arrangement benefit from appointing a qualified and experienced Program Coordinator to oversee the program's delivery.



Bitumen resealing in the region.

Regional Water Chemicals – Supply & Delivery

The contracts for the supply and delivery of Sodium Hypochlorite and Liquid Aluminum, the most used chemicals by both Water and Wastewater areas of councils, have been made under a collective procurement arrangement since 2012. The contracts for 2022/23

¹ Regional Bitumen Reseal Contract is schedule of rates contract and is subject to change as the sum of the products ascertained by multiplying the rates by the corresponding quantities in the price schedule.

and beyond extend to the supply of Citric Acid, Aluminum Chloralhydrate and Liquid Sodium Hydroxide.

Eleven-member councils continue to participate in this arrangement, which not only continues to offer good value for money but also the added benefit of centralised contracts management provided by FNQROC. In addition to this, FNQROC facilitates supplier and council collaboration in areas including improving processes for the supply and use of particular water chemicals.

Collectively, councils used approximately 3 million litres of Sodium Hypochlorite, costing \$1.96 million, and over 906 k litres of Liquid Alum, costing \$760 k this year.



Coogee Chemicals delivers Sodium Hypochlorite

[Collection & Disposal of Ferrous Metal & Used Lead Acid Batteries \(ULABs\)](#)

This arrangement has been in place since 2015 and involves 10 member councils. The arrangement aims to ensure ferrous metal and Used Lead Acid Battery (ULAB) stockpiles are maintained at acceptable levels while providing councils with a fair and reliable return for the recovered materials.

The contracts operate under a supplier-led collection schedule, with pricing linked to fluctuations in metal market values. Under the current contract, which commenced on 1 December 2025, more than 5,380 tonnes of ferrous metal, valued at approximately \$160,000, and over 100 tonnes of ULABs, valued at approximately \$60,000, were collected across the region between 1 December 2025 and 30 June 2026. In addition, more than 14 tonnes of non-ferrous metal, valued at approximately \$50,000, were collected during the same period.

Through collaboration with participating councils and industry stakeholders, FNQROC continues to drive continuous improvement across the arrangement, maximising value and delivering positive outcomes for member councils.

Removal and Beneficial Reuse of Biosolids

Biosolids are treated sewerage sludge and the major by-product of the wastewater treatment process. They can be beneficially used for several purposes when treated and managed appropriately.

Many Council member wastewater treatment plants produce biosolids that currently meet the stabilisation criteria required for beneficial reuse.



Arkwood spreading nutrient rich biosolids onto farmland

The collective arrangement focuses on streamlined pricing and ensuring consistent contract terms are provided across the region to achieve efficiency benefits to suppliers and Councils alike. Six member councils participated in this arrangement, below is a summary of collection volumes in the last two financial years.

	2025/26	2024/25
Number of Councils	6	6
Annual Quantity (t)	36,304	36,859
Amount (\$)	\$4,045,297	\$4,570,661

Regional Sewer Relining

Councils undertake annual in-situ sewer relining works to maintain and extend the service life of their sewer reticulation networks. For the sixth consecutive year, participating councils collaborated through a regional procurement arrangement established by FNQROC to deliver their sewer relining programs. During 2025/26, nearly 12,000 metres of sewer pipeline were relined across three participating councils.

This regional approach has delivered benefits beyond procurement efficiencies. Through ongoing collaboration, participating councils have developed a stronger understanding of relining activities, asset condition trends, and the challenges associated with maintaining

ageing sewer infrastructure. The arrangement has also enabled the collection of consistent regional data, positioning councils to better leverage emerging technologies, inform future investment decisions, and optimise long-term asset management outcomes.



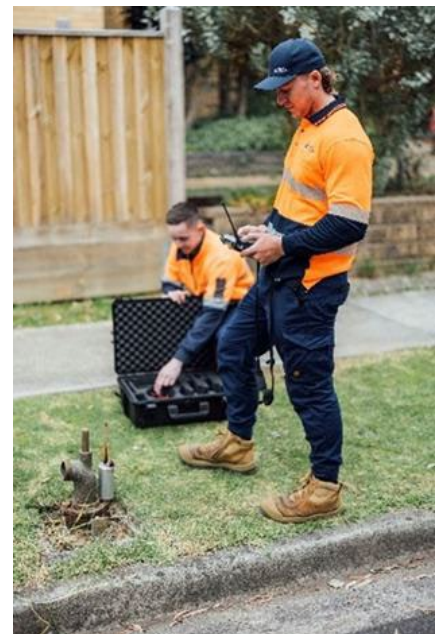
Relining Solutions relining small and large diameter pipes in the region.

Regional Leak Detection Services

The regional procurement process for the Leak Detection Program was successfully completed in the 2025/26 financial year. The program was delivered across four member councils: Cassowary Coast Regional Council, Mareeba Shire Council, Hinchinbrook Shire Council and Tablelands Regional Council.

The project assessed more than 700 kilometres of water network infrastructure across participating councils and identified 313 water leaks. Supported through Regional Development and Resilience Program (RDRP) funding, the initiative has assisted councils to identify and reduce non-revenue water losses while improving the understanding and management of critical water assets across the region.

The project has delivered valuable data to support future planning and investment decisions, while contributing to more efficient water network operations and enhanced asset management outcomes for participating councils.



Regional Contract & Procurement Documentation

All FNQROC member councils continue to have access to a comprehensive suite of regionally consistent procurement and contract documents. The suites provide council officers with easy access to a range of documents that balance protection with the need for commerciality and practicality. The documents are intended to be fair and reasonable, in simple plain English and easy to understand.

The most recent Regional Contract and Procurement Document suite update included branded documents for twelve - member councils of FNQROC. The documents can be located on the FNQROC website.

Procurement and Contract Management Training

Three training workshops were delivered by Ochre Legal across the region during 2025/26. The workshops focused on Construction Contract Management and Procurement using the FNQROC/Ochre Legal Document Suite. Approximately 90 staff from FNQROC member councils attended the workshops.



Procurement and Construction Contract Document Suite training

Regional Procurement Advisory Committee

The Regional Procurement Advisory Committee operates under the consistent objective of all FNQ Advisory Committees:

- Building & Maintaining Partnerships

- Sharing Information
- Identifying and/or facilitating training and skill development
- Identifying emerging and future issues and opportunities
- Advising FNQROC Board on policy and procedures
- Engaging external parties such as LGAQ, Local Buy, State & Federal Government, Suppliers etc.

This year FNQROC Procurement has been busy supporting both our member councils and various partners in raising knowledge and understanding of both procurement and contracts by delivering information sessions.

Audited Financial Statements

Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Financial Statements

For the Year Ended 30 June 2026

Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Contents
For the Year Ended 30 June 2026

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Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
Revenue	4	1,455,324	1,584,485
Finance income		50,139	14,932
Annual administration expenses		(539,159)	(727,733)
Regional Infrastructure		(262,660)	(110,897)
Regional Natural Asset Management		(236,948)	(327,987)
Minor projects		(27,087)	(114,399)
Drought and Climate Resilience		(232,465)	-
Regional planning/economic development		(1,006)	(32,728)
Regional Procurement		(188,599)	(275,185)
Profit before income tax		17,537	10,489
Income tax expense		-	-
Profit for the year		17,537	10,489
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		17,537	10,489

The accompanying notes form part of these financial statements.

Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Balance Sheet As At 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,948,516	1,657,088
Trade and other receivables	6	154,055	168,898
TOTAL CURRENT ASSETS		2,102,571	1,825,986
TOTAL ASSETS		2,102,571	1,825,986
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	688,337	454,396
Employee benefits	8	12,888	10,715
TOTAL CURRENT LIABILITIES		701,225	465,111
NON-CURRENT LIABILITIES			
Employee benefits	8	93,968	71,034
TOTAL NON-CURRENT LIABILITIES		93,968	71,034
TOTAL LIABILITIES		795,193	536,145
NET ASSETS		1,307,378	1,289,841
EQUITY			
Retained earnings		1,307,378	1,289,841
TOTAL EQUITY		1,307,378	1,289,841

The accompanying notes form part of these financial statements.

Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Statement of Changes in Equity For the Year Ended 30 June 2026

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2025	1,289,841	1,289,841
Surplus (deficit) for the year	17,537	17,537
Total other comprehensive income for the period	-	-
Balance at 30 June 2026	1,307,378	1,307,378

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2024	1,279,352	1,279,352
Surplus (deficit) for the year	10,489	10,489
Total other comprehensive income for the period	-	-
Balance at 30 June 2025	1,289,841	1,289,841

The accompanying notes form part of these financial statements.

Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Notes to the Financial Statements For the Year Ended 30 June 2026

The financial statements cover Far North Queensland Regional Organisation of Councils as an individual entity. Far North Queensland Regional Organisation of Councils is a not-for-profit Association unincorporated body domiciled in Queensland.

The principal activities of the Association for the year ended 30 June 2026 were the facilitation and co-ordination of the member councils's development for the benefit of Far North Queensland communities and businesses.

Members of the Association for the year ended 30 June 2026 were as follows:

- Cairns Regional Council
- Cassowary Coast Regional Council
- Cook Shire Council
- Croydon Shire Council
- Tablelands Regional Council
- Wujal Wujal Aboriginal Shire Council
- Hinchinbrook Shire Council
- Yarrabah Aboriginal Shire Council
- Etheridge Shire Council
- Hope Vale Aboriginal Shire Council
- Mareeba Shire Council
- Douglas Shire Council

Under the Association's Charter, each member shall nominate a representative to attend meetings of the Association. These representatives are referred to in this financial report as "the Board."

The functional and presentation currency of Far North Queensland Regional Organisation of Councils is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Board, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Statement of financial position balances relating to revenue recognition

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income tax

The board are of the opinion that the Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payable are stated inclusive of GST.

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policies

(e) Financial instruments

Financial assets

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL (Nil)

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the balance sheet.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policies

(g) Employee benefits

The Association's employees are employed by the Cairns Regional Council, a member Council. These services are on-charged to the Association at cost. In addition, the Association makes allowance for any annual leave and long service leave accruing in respect of these employees. The Cairns Regional Council provides estimates of the liability amounts on a monthly basis to the Association.

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurement of the liability are recognised in profit or loss.

(h) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 30 June 2026, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - receivables

The receivables at the reporting date have been reviewed to specifically provide for any debts which are considered irrecoverable. The remaining debts have been subject to expected credit loss testing based on the history of the association with the counterparty, the current economic climate and any future expectations relating to the industry and circumstances of the counterparty.

4 Revenue and Other Income

	2026	2025
	\$	\$
Revenue recognised on receipt (AASB 1058)		
- Annual administration contributions	989,796	704,657
- Projects - Regional procurement group	-	150,000
- Projects - Regional Infrastructure	317,737	308,524
- Projects - Short term	147,791	421,304
Total Revenue	1,455,324	1,584,485

Notes to the Financial Statements

For the Year Ended 30 June 2026

5 Cash and Cash Equivalents

	2026	2025
	\$	\$
Cash at bank and in hand	1,948,516	1,657,088
	<u>1,948,516</u>	<u>1,657,088</u>

6 Trade and Other Receivables

	2026	2025
	\$	\$
CURRENT		
Trade receivables	119,551	136,728
GST receivable	34,504	32,170
	<u>154,055</u>	<u>168,898</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances. The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

7 Trade and Other Payables

	2026	2025
	\$	\$
CURRENT		
Trade payables	110,000	226,616
Accrued RDRP project expenses	408,340	-
Accrued expenses	6,067	-
Unexpended Grants	50,397	97,788
Credit Card liability	19,177	16,811
Annual leave payable	67,421	97,009
Payroll liabilities	26,935	16,172
	<u>688,337</u>	<u>454,396</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Notes to the Financial Statements

For the Year Ended 30 June 2026

8 Employee Benefits

	2026 \$	2025 \$
CURRENT		
Long service leave	12,888	10,715
	<u>12,888</u>	<u>10,715</u>
NON-CURRENT		
Long service leave	93,968	71,034
	<u>93,968</u>	<u>71,034</u>

The Association has no employees but it utilises the services of employees through the Cairns Regional Council, a member council. The Association reimburses Cairns Regional Council for all costs incurred for salary and wages expenses relating to these employees. Furthermore, the Association makes allowances for any annual leave and long service leave accruing in respect of these employees.

The amounts paid to Cairns Regional Council in respect of salaries and wages for the year ended 30 June 2026 is \$989,653 (2025: \$895,187)

9 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2026 (30 June 2025: None).

10 Events After the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Far North Queensland Regional Organisation of Councils

ABN 52 034 736 962

Statement by Members of the Committee

The committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 9:

- 1. Presents fairly the financial position of Far North Queensland Regional Organisation of Councils as at 30 June 2026 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that Far North Queensland Regional Organisation of Councils will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:


Chair
Cr Angela Toppin AM


Chief Executive Officer
Ms Darlene Irvine

Dated this 17th day of September 2026



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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FAR NORTH QUEENSLAND
REGIONAL ORGANISATION OF COUNCILS
FOR THE YEAR ENDED 30 JUNE 2026

CAIRNS

8-9/320 Sheridan Street Cairns QLD 4870
PO Box 674 Cairns North QLD 4870
T: +61 7 4037 7050

TOWNSVILLE

1/211 Sturt Street Townsville QLD 4810
PO Box 1269 Townsville QLD 4810
T: +61 7 4755 3330

BRISBANE

Level 38, 71 Eagle Street Brisbane QLD 4000
T: +61 432 238 308

www.jessupsnq.com.au
info@jessupsnq.com.au

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Far North Queensland Regional Organisation of Councils (the Association), which comprises the balance sheet as at 30 June 2026, the statement of profit or loss and other comprehensive income and statement of changes in equity for the year then ended, and notes to the financial statements including material accounting policies, and the certification by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2026 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the Association's charter. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Association's charter and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.



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In preparing the financial report, the committee is responsible for assessing the association'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 the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our 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 our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

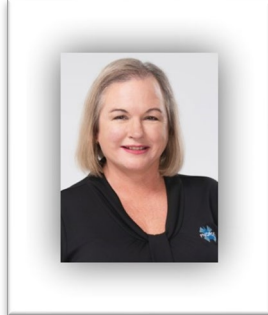
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Darren Thamm
Partner

Dated this 17th day of September 2026

Contact Information

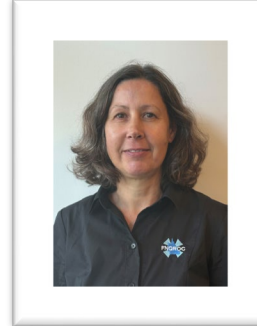
Darlene Irvine
CEO



P: 07 4044 3038

E: ceo@fnqroc.qld.gov.au

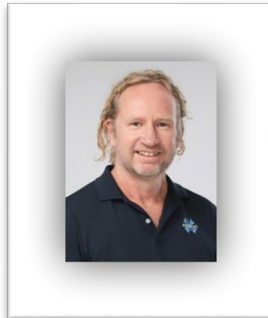
Liz Wakelin
Executive Support



P: 07 4044 3343

E: liz.wakelin@fnqroc.qld.gov.au

Travis Sydes
Natural Asset Management &
Sustainability Coordinator



P: 0448 852 732

E: t.sydes@fnqroc.qld.gov.au

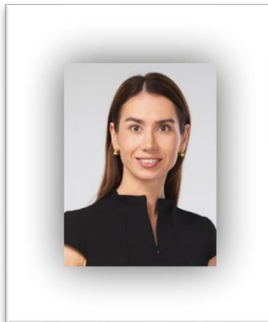
Amanda Hancock
Strategic Infrastructure Coordinator



P: 07 4044 3021

E: a.hancock@fnqroc.qld.gov.au

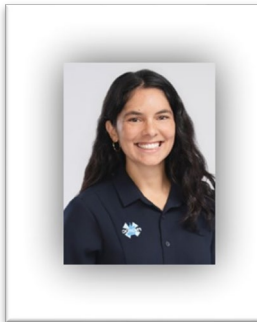
Ieva Pradal
Procurement Coordinator



P: 07 4044 3684

E: ieva.pradal@fnqroc.qld.gov.au

Maria Anselmo
Regional Climate Resilience Coordinator



P: 0491 960 940

E: m.anselmo@fnqroc.qld.gov.au

