

2025–2026

REDLAND CITY COUNCIL ANNUAL REPORT



Contacts

Council website

 redland.qld.gov.au

Telephone

 07 3829 8999 Monday–Friday, 8.30am–4.30pm (excluding public holidays).

After hours, we will respond to Council service emergencies that cannot be left to the next business day. If it's not an emergency, please contact us online or call the next business day.

Email

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Social media

 facebook.com/RedlandCouncil

 x.com/RedlandCouncil

 instagram.com/RedlandCouncil

Customer Service Centres

Cleveland

Corner Middle and Bloomfield streets

Monday–Friday, 8.30am–4.30pm (excluding public holidays)

Capalaba

Capalaba Central Shopping Centre, Shop 2, 38–62 Moreton Bay Road

Monday–Friday, 9am–4.30pm (excluding public holidays)

Victoria Point

7–15 Bunker Road (inside library at Victoria Point Lakeside, entrance via High Street)

Monday–Friday, 9am–4.30pm (excluding public holidays)

Assisted services

Interpreter service: call the National Translating and Interpreting Service (TIS) on 131 450 to speak to a Council officer. Free service for Council-related business.

National Relay Service Teletypewriter: call 133 677 then enter the Redland City Council number 3829 8999.

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Front cover photo: North Stradbroke Island (Minjerribah)

Acknowledging Traditional Custodians and Country

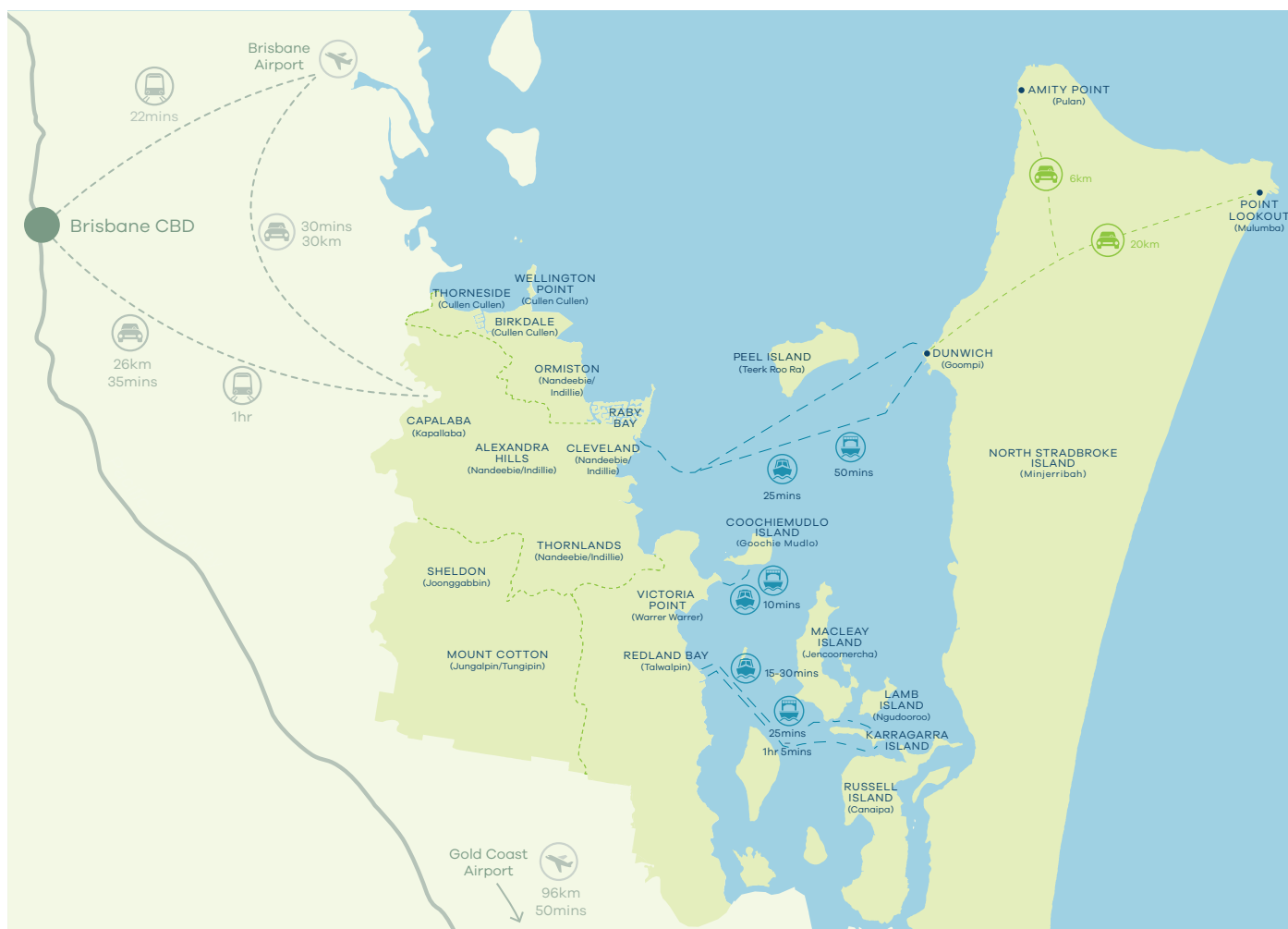
Redland City Council respectfully acknowledges the Quandamooka People as the Traditional Custodians of much of Redlands Coast. Council also recognises the Danggan Balun (Five Rivers) People of the Southern Redland City Area.

Council is committed to working in partnership with Traditional Custodians and First Nations Community Groups in the Redland City area.



Redland City is a place where bushland, creeks and a stunning 335 km coastline sit alongside thriving communities and local businesses. From its six residential islands to mainland coastal villages and growing urban centres, the city is shaped by its natural environment and the people who live, work, visit and invest here. Pictured: EcoMarkets at Redlands IndigiScapes Centre

About Redlands Coast

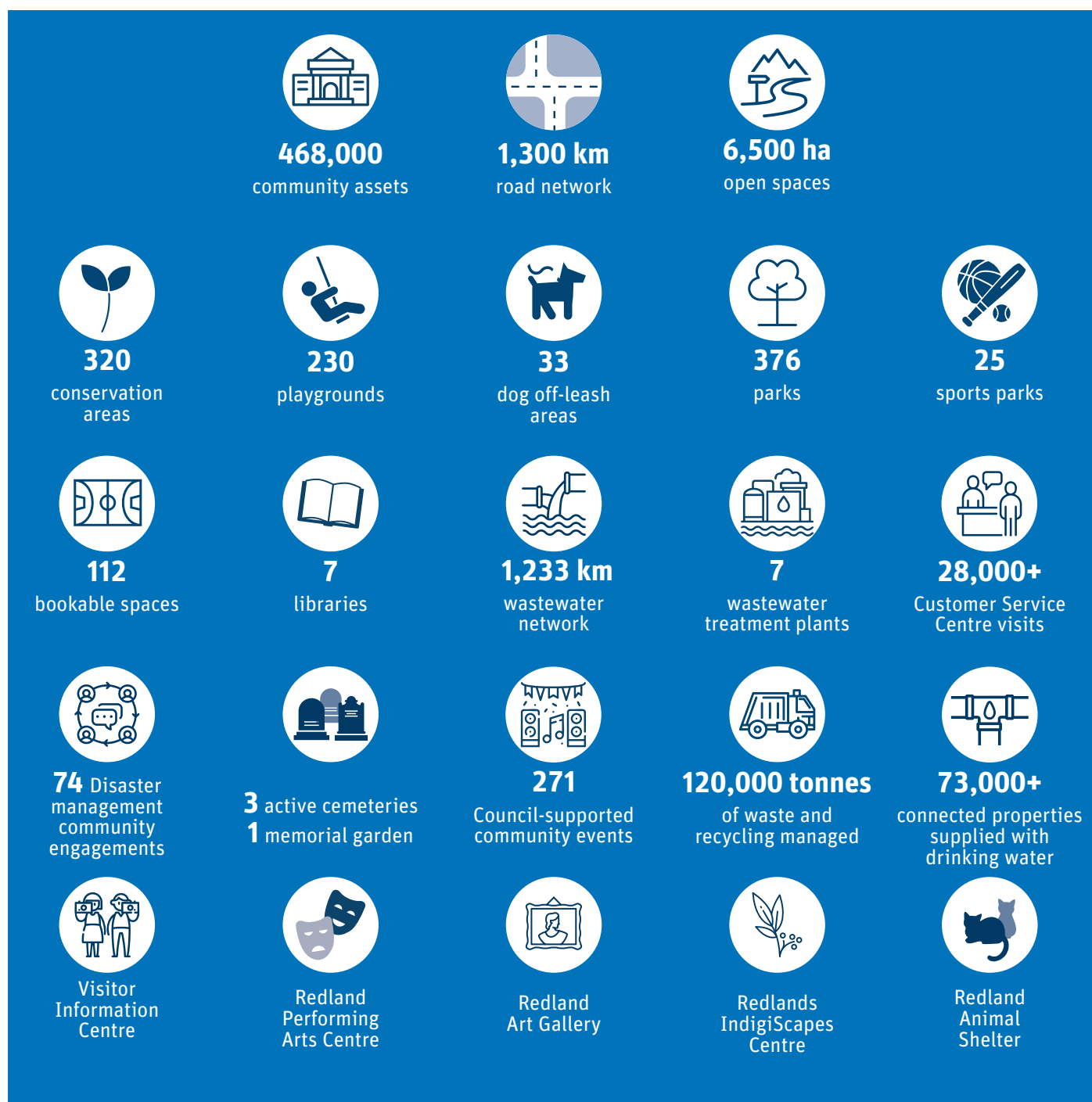


Year ending March 2026, Tourism Research Australia

About Redland City Council

Council delivers the essential services, infrastructure and community spaces that help make Redlands Coast a great place to live, work and visit.

We support residents, businesses and visitors through the maintenance of roads, parks, playgrounds and public spaces, as well as waste, environmental, community and regulatory services that keep the city running smoothly.



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Elected Members



COUNCILLOR JOS MITCHELL
MAYOR OF REDLAND CITY



COUNCILLOR WENDY BOGLARY
DIVISION 1
Wellington Point (part)/Ormiston



COUNCILLOR PETER MITCHELL
DIVISION 2
Cleveland (part)/
North Stradbroke Island



COUNCILLOR PAUL GOLLÈ
DIVISION 3
Cleveland (part)/Thornlands (part)/
Victoria Point (part)



COUNCILLOR LANCE HEWLETT
DIVISION 4
Victoria Point (part)/
Coochiemudlo Island



COUNCILLOR SHANE RENDALLS
DIVISION 5
Redland Bay (part)/
Southern Moreton Bay Islands



COUNCILLOR JULIE TALTY
DEPUTY MAYOR
DIVISION 6
Mount Cotton/Redland Bay (part)



COUNCILLOR ROWANNE MCKENZIE
DIVISION 7
Capalaba (part)/Alexandra Hills (part)/
Thornlands (part)/Cleveland (part)



COUNCILLOR TRACEY HUGHES
DIVISION 8
Birkdale (part)/Alexandra Hills (part)/
Capalaba (part)/Wellington Point (part)



COUNCILLOR JASON COLLEY
DIVISION 9
Sheldon/Capalaba (part)/
Thornlands (part)



COUNCILLOR PAUL BISHOP
DIVISION 10
Birkdale (part)/Thorneside

Executive Leadership Team



LOUISE RUSAN
Chief Executive Officer



WARWICK AGNEW
General Manager
Organisational Services



MICAH BEAUMONT
Executive Group Manager
People, Culture and
Organisational Performance



CHRIS ISLES
General Manager
Infrastructure and Operations



ANDREW ROSS
Executive Group Manager
Governance and Legal Services



BROOKE DENHOLDER
General Manager
Community and Customer Services



SANDRA BRIDGEMAN
Executive Group Manager Financial
Services and Chief Financial Officer



DANIEL HARRIS
Executive Group Manager
Major Projects

Mayor's message

The *2025–2026 Annual Report* provides an important insight into how Redland City Council delivers services, maintains essential infrastructure, and supports the lifestyle and prosperity that make Redlands Coast such a valued place to live, work and play.

As with any large organisation, Council establishes strategic goals, measures performance, benchmarks its operations and continually seeks opportunities to improve efficiency and effectiveness. Unlike a private corporation, however, Council's responsibility is not to shareholders or investors, but to our community.

Every decision we make has a direct impact on our residents, businesses and future generations, and we remain committed to ensuring that community funds are managed responsibly, transparently and in the best interests of our city.

Balancing the needs of a growing city while protecting our unique coastal lifestyle is an ongoing challenge. This requires careful planning, innovation and a willingness to adapt. Throughout this report, you will see examples of how Council is embracing new approaches, strategically investigating new and smarter ways, making informed decisions, and working to secure long-term benefits for the community.

While roads, rates and waste management remain core local government responsibilities, Council's role continues to expand. Service delivery, disaster management, community development and customer engagement are increasingly important areas of focus as community expectations evolve and demand for services grows.

An independent organisational review completed by Deloitte during the year has provided valuable guidance for Council's future direction. The review is helping to ensure resources are allocated effectively, organisational priorities are aligned with community needs and efficiencies are achieved in a sustainable and responsible manner.

During 2025–2026, Council successfully absorbed approximately \$23 million in costs preventing the need to pass these on to ratepayers. This was achieved through various means, including operational efficiencies, improved procurement practices and the deferral of lower-priority projects. While this achievement is significant, maintaining financial sustainability will continue to require rigorous financial discipline and ongoing evaluation of how Council operates.

Sometimes, those efficiencies happen outside of our city borders. A major milestone during the year was the substantial completion of the new Material Recovery Facility delivered through Redland City Council's Greenovate partnership with Logan City Council and Ipswich City Council. This regional collaboration demonstrates the benefits of councils working together to deliver major infrastructure. Greenovate will improve recycling outcomes and create long-term value for all three communities.

Investing directly into community development through grants, sponsorships and funding programs has been an ongoing achievement for Council. During the year, 74 grants valued at more than \$788,000 were awarded across programs supporting community development, environmental projects, cultural activities, events and capital improvements.

The introduction of the renewed Community Grants Program expanded support through six new grant categories, while more than \$132,000 was distributed through the Mayor and Councillors' Community Benefit Fund to support projects delivering positive local outcomes across the city.

These achievements were delivered during another challenging financial year. Rising costs, ongoing supply chain constraints and increasing expenses associated with maintaining ageing infrastructure continued to place pressure on Council's budget. At the same time, declining investment returns, higher insurance premiums and escalating construction and maintenance costs added further financial challenges.

Council has also experienced growing cost pressures resulting from additional responsibilities transferred from other levels of government without equivalent funding support. Recent examples include reductions to Commonwealth disaster recovery funding and continuing reductions in Queensland Government rebates designed to offset the State's waste levy.

In this economic environment, making realistic and sustainable financial decisions has never been more important. Council remains focused on balancing current community needs with long-term financial sustainability, ensuring that every investment delivers value for our residents.

None of these achievements would be possible without the dedication and professionalism of our employees. Every day, Council staff and crews work tirelessly to deliver services, maintain infrastructure, respond to community needs and identify opportunities for improvement. Their commitment, particularly in challenging economic conditions, is instrumental in maintaining the high quality of life enjoyed across Redlands Coast.

I extend my sincere thanks to all Council employees and my fellow Councillors for their continued dedication and contribution. Together, their efforts have helped to make Redlands Coast the vibrant, resilient and connected community we are proud to call home.

A handwritten signature in black ink, appearing to read 'J Talty'.

Cr Julie Talty
Acting Mayor of Redland City

Chief Executive Officer's message

I am pleased to present the *2025–2026 Annual Report*, which reflects Redland City Council's ongoing delivery of essential services, investment in our community and response to the changing needs of Redlands Coast.

The year was marked by significant economic challenges. Like most communities across Australia, Redlands Coast continued to feel the effects of rising living costs, ongoing global supply chain disruptions and escalating material, fuel and construction costs. These pressures have affected households, businesses and local governments alike, increasing the cost of delivering the infrastructure and services our community relies on every day.

Against this backdrop, I am proud that Council has maintained strong service standards while managing resources responsibly and continuing to pursue efficiencies across the organisation.

There have been some big and difficult choices made to ensure financial sustainability into the future. A number of vacant positions have been removed from the organisational structure, including a General Manager position, and certain groups realigned to strengthen Council's governance, audit, risk and integrity functions. Further, Council resolved to absorb our Redland Investment Corporation into Council to create greater strategic alignment of functions across Council to strengthen operational efficiency, streamline project delivery, and reduce overhead expenditure. At the same time, we increased our resourcing in our City Water team to support this all-important service to our community.

We have continued to improve how we work and our people have been recognised as finalists at the Local Government Managers Association Awards in categories for excellence in collaboration, excellence in community shaping and excellence in workplace wellbeing with our Economic Development Partnerships team recognised as finalists for the Small Business Friendly Awards – Member of the Year (over 50,000 population). We also won awards for the Redland Performing Arts Centre's forecourt redevelopment which was named the 2026 Queensland winner of the Community Based Initiative of the Year at the Parks & Leisure Australia Queensland Awards of Excellence, and in the LGAQ Awards for Excellence in Local Government Communications we won for an innovative social media campaign.

Local government delivers an extraordinary breadth of services unlike any other organisation. Every day, Council provides critical services ranging from water and wastewater management, city planning, environmental conservation and disaster management through to libraries, arts and cultural facilities, parks, roads, waste services and community support programs. These services form the foundation of a thriving and connected community and remain at the heart of everything we do.

Council's financial performance during 2025–2026 reflects both prudent management and continued investment in the city's future. During the year, Council delivered \$97 million in capital works while generating \$507 million in revenue.

Council invested \$456 million in essential services, programs, facilities and infrastructure, representing an increase of \$27 million, or six per cent, compared with the previous year. This increase was largely driven by higher costs associated with materials and services, employee expenses and asset depreciation.

We also successfully applied for and received \$27 million in State and Federal grants and subsidies.

As custodians of significant public infrastructure, Council managed more than 468,000 assets valued at \$3.6 billion. These assets include more than 6500 hectares of open space including 376 parks featuring 230 playgrounds and 33 dog off-leash areas, 25 sports parks, and more than 320 conservation areas. During the year, Council's Parks and Conservation teams completed more than

28,000 hectares of mowing, slashing, weed control, planting and other maintenance activities across parks, sports fields and conservation areas.

Council also maintained approximately 1200 kilometres of roads across the city, while our water and wastewater networks continued to provide reliable and essential services. The city's 1,342 kilometre water network delivered safe drinking water to 73,601 properties, while seven wastewater treatment plants and a network of 1,233 kilometres of wastewater pipelines and 136 pump stations serviced approximately 59,000 properties.

The arts and cultural sector continued to thrive, with Redland Art Gallery showcasing outstanding local artists through an engaging exhibition program. During the year, Council also celebrated the completion of the upgraded forecourt at Redland Performing Arts Centre, further enhancing this important community and cultural destination.

Waste and recycling services remained another significant area of service delivery. During the year, Council collected more than 3.6 million general waste bins, 1.6 million recycling bins and more than 700,000 green waste bins. These services were supported by a fleet of 23 collection vehicles operating year-round, as well as eight Recycling and Waste Centres that welcomed more than half a million customer visits.

Council managed almost 120,000 tonnes of waste, including approximately 62,100 tonnes of landfill waste, 31,300 tonnes of green waste and 25,600 tonnes of recyclables. Additional services included assisted collections, servicing more than 500 public bins and responding to almost 17,000 customer requests.

While these achievements are significant, they have been delivered during a period of sustained financial pressure. Rising construction, fuel and material costs, increasing land valuations and contractual price escalations continue to affect Council's operating environment. Depreciation alone now represents more than 20 per cent of Council's annual expenditure. Simply put, it costs more than ever to deliver the same level of service.

Despite ongoing economic challenges, Council has remained focused on serving the community and delivering value for residents. The achievements outlined in this report are a testament to the dedication, professionalism and commitment of our employees, who work every day to support our city and its future.

As Chief Executive Officer, I am proud to lead an organisation that continues to deliver essential services, build critical infrastructure and seek innovative ways to improve efficiency, while remaining focused on creating positive outcomes for the Redlands Coast community.



Louise Rusan

Chief Executive Officer Redland City Council

Financial summary 2025–2026

This summary provides a snapshot of key financial information for 2025–2026.

More detailed financial analysis can be found in our Community Financial Report on pages 68-75 and our externally certified consolidated financial statements on pages 76-121.

\$456m
expenses

\$507m
overall revenue

\$369m
rates and
utility revenue

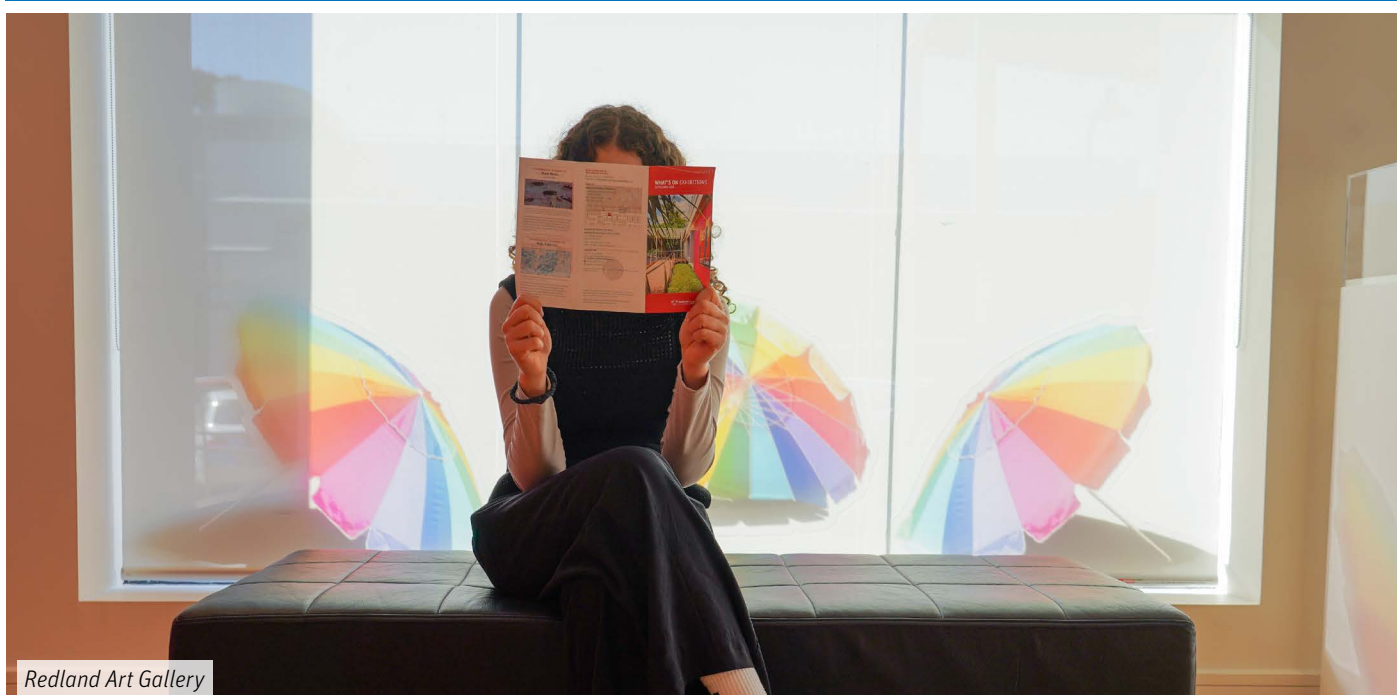
\$97m
Capital Works
Program

\$3.6b
property, plant
and equipment
assets

\$265m
liabilities

\$325m
cash
balance

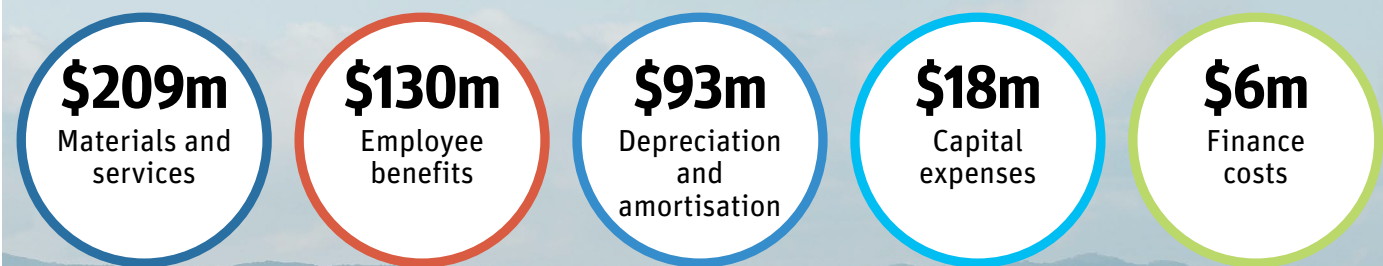
\$27m
State and
Federal
funding



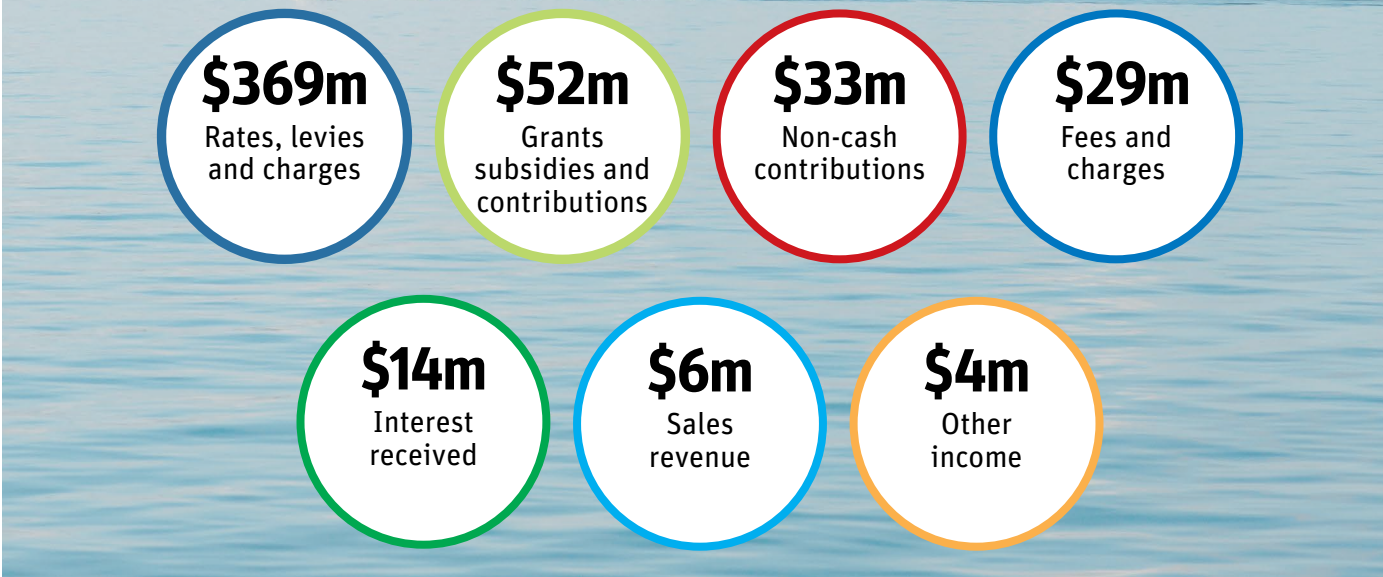


Council's \$97 million Annual Capital Works Program invested in infrastructure, streets, parks and public spaces across the city.

Where was the money spent?



Where did the money come from?



Operational Plan update

The *Operational Plan 2025–2026* was the final annual operational plan supporting the delivery of *Our Future Redlands – A Corporate Plan to 2026 and Beyond*.

Throughout the year, Council progressed 67 catalyst projects and key initiatives aligned with the Corporate Plan's goals and priorities. By 30 June 2026, activities associated with 61 catalyst projects and key initiatives had been completed, delivering a broad range of outcomes for the community across the city.

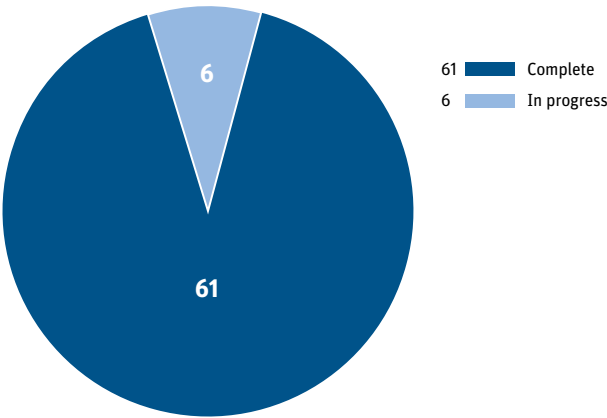
Council will continue progressing the remaining six catalyst projects and key initiatives through the *Operational Plan 2026–2027*, which is the first annual operational plan supporting our newly adopted *Our Future Redland City: Corporate Plan 2026–2031*.

A summary of these six ongoing catalyst projects (CP) and key initiatives (KI) is provided below, including progress achieved during Quarter Four and their continuation under the *Operational Plan 2026–2027*.

Further information on Council's operational planning and performance reporting, including current and previous Operational Plans and quarterly progress reports, is available on Council's website.

Goal	Complete ✓	In progress ↷
 City Leadership	7	0
 Strong Communities	5	1
 Quandamooka Country	7	0
 Natural Environment	12	3
 Liveable Neighbourhoods	8	0
 Thriving Economy	13	2
 Efficient and Effective Organisation	9	0

Status of Operational Plan 2025–2026 Activities at 30 June 2026



Project/Initiative	Quarter Four status and progress comment
CP2.1 Redlands Coast Regional Sport and Recreation Precinct	The next milestone for Council is to progress the assessment of the Redland Coast Regional Sport and Recreation Precinct currently under the <i>Environmental Protection and Biodiversity Conservation Act 1999</i> .
CP4.1 Coastline Activation	Work will now focus on finalising and presenting the Foreshore Access Strategy (FAS) to Council for its consideration and adoption.
CP4.2 Wastewater Treatment Plants	The next stage of work is to implement the Wastewater Treatment Plant Adaptive Planning Strategy including collaboration with State regulatory bodies.
KI4.10 Land use impacts on waterways	Future efforts will continue to investigate and respond to incidents of pollution and sediment releases from development and other activities.
CP6.6 Centres Planning Program	Council's next priority is to develop and begin implementing a functional brief that will support the delivery of the Cleveland Town Centre Revitalisation project.
CP6.7 Redlands Coast Adventure Sports Precinct	The focus moving forward is to finalise detailed infrastructure design packages and commence delivery of priority works for Birkdale Community Precinct.

Corporate Plan five-year summary

Our previous corporate plan, *Our Future Redlands – A Corporate Plan to 2026 and Beyond*, organised Council’s long-term direction around seven goals: City Leadership, Strong Communities, Quandamooka Country, Natural Environment, Liveable Neighbourhoods, Thriving Economy, and Efficient and Effective Organisation. Together, these goals balanced lifestyle and environmental protection with connected communities, economic opportunity, effective services and responsible leadership.

This summary highlights some achievements over the life of the plan.

Goal	Achievement highlights
1. City Leadership	<ul style="list-style-type: none"> Delivered a new Community Engagement Framework. Improved transparency and access to information through the Redlands Coast Today online news platform and a new corporate website. Recommended development of its Advocacy Framework and priorities, including review of advocacy activities, benchmarking, governance arrangements and pathways. Ongoing advocacy for island communities. Implemented an updated enterprise risk management and assurance framework.



Case study 2025–2026
CITY LEADERSHIP

Council conducted 16 formal community engagements, from how Council allocates budget, to topics including community safety, transport and town planning.

Delivered under the Redlands Coast Community Engagement Framework, engagements aimed to be solutions focused, build community capacity, consider diverse voices, communicate clearly and ‘close the loop’.

Goal	Achievement highlights
2. Strong Communities	<ul style="list-style-type: none"> Adopted the <i>Redlands Coast Stronger Communities Strategy 2024–2027</i> and <i>Redlands Coast Young People’s Action Plan 2024–2027</i>. Delivered annual community grants supporting local organisations and volunteers. Completed restoration of Willards Farm. Upgrades to sport, recreation and community facilities across the city. Library, arts and cultural programs across mainland and island communities.



Case study 2025–2026
STRONG COMMUNITIES

Willards Farm, within Birkdale Community Precinct (BCP), was opened for community tours in May 2026 following an extensive restoration.

The site holds significant heritage and cultural values for Redlands Coast as one of the last surviving examples of the area’s early farming history and is planned to be the ‘welcome gate’ to BCP as the precinct takes shape in coming years.

Goal	Achievement highlights
3. Quandamooka Country	<ul style="list-style-type: none"> Implemented Council's first internal Reconciliation Action Plan, <i>Kanara Malara – One People</i>. Installed dual-naming and Jandai language wayfinding signage. Installed six city entry statements acknowledging Quandamooka Country. Delivered cultural events, education and awareness programs with Traditional Custodians, including NAIDOC community celebrations. Commenced procurement and workforce initiatives such as First Nations Awareness training to support reconciliation outcomes.



Case study 2025–2026 **QUANDAMOOKA COUNTRY**

First Nations history and culture were on display at the Redlands Coast NAIDOC Cultural Celebration on Sunday 6 July 2025.

The free event showcased a traditional smoking ceremony, cultural demonstrations, information and market stalls, weaving workshops, activities for children, and giveaways.

Goal	Achievement highlights
4. Natural Environment	<ul style="list-style-type: none"> Completed the Minjerribah Panorama Coastal Walk. Achieved goal of stabilisation of the citywide koala population, supported by independent research. Delivered 21 targeted waterways projects, and water quality testing across 25 locations. Progressed Living Shorelines projects under the <i>Coastal Hazard Adaptation Strategy</i>. Partnered with Logan and Ipswich City councils on planning a new regional materials recovery facility. Implemented biosecurity and pest-management programs across the city, including a new Fire Ant Management Program.



Case study 2025–2026 **NATURAL ENVIRONMENT**

Council's fire management program delivered environmental and public safety outcomes for the city using management actions including planned burns and creating fuel-free zones.

Environmental programs centred on koala conservation, habitat restoration, waterways health, bushcare, landowner partnerships and community education were also delivered.

Goal	Achievement highlights
5. Liveable Neighbourhoods	<ul style="list-style-type: none"> Completed upgrades to priority roads, intersections and transport corridors. Delivered upgrades to island infrastructure and marine transport facilities. Completed park, playground, open-space and recreation facility renewals. Adopted neighbourhood and place-planning frameworks for future growth. Delivered new and upgraded walking, cycling, access and parking infrastructure.



Case study 2025–2026 **LIVEABLE NEIGHBOURHOODS**

Planning for how we move around the city included three formal community engagements under ‘Redlands Coast on the Move’.

Feedback informed the *Redlands Coast Active Transport Strategy*, *Cleveland Centre Local Area Transport Plan* and *Redlands Coast Access and Parking Strategy*, with all being adopted in the final quarter of the 2025–2026 Financial Year.

Goal	Achievement highlights
6. Thriving Economy	<ul style="list-style-type: none"> Launched the Redlands Coast destination website and continued the tourism marketing program. Adopted the <i>Redlands Coast Economic Development Roadmap 2026-2031</i>. Delivered investment attraction and priority industry-sector programs. Adopted the <i>Redlands Coast Events Strategy 2024–2029</i>. Delivered major festivals and destination experiences in partnership with event organisers, increasing visitation.



Case study 2025–2026 **THRIVING ECONOMY**

Redlands Coast AdventureFest showcased the region as a premier adventure destination from 15 to 24 May 2026, delivering 10 days of excitement and discovery across more than 100 events. More than 7,500 event-goers attended the Redlands Coast AdventureFest Fun Day on Saturday 16 May.

AdventureFest is planned to return in 2027.

Goal	Achievement highlights
7. Efficient and Effective Organisation	<ul style="list-style-type: none"> • Implemented improved service planning and performance monitoring arrangements. • Continued to implement the Digital Transformation Program and strengthened cyber security capability. • Implemented workforce safety, leadership and capability development programs. • Adopted long-term financial and asset-management planning improvements. • Streamlined priority business processes and customer service workflows.



Case study 2025–2026

EFFICIENT AND EFFECTIVE ORGANISATION

Council's Digital Transformation Project continues to be rolled out. The project is modernising our ways of working – making it easier for customers to connect with Council anytime, anywhere.

Achievements this financial year included upgrading Council's website to deliver a customer-centred experience.



Eastern Escarpment, Mt Cotton

Commercial business units

Significant business activities

Under section 45 of the *Local Government Act 2009*, a local government's annual report must report on significant business activities undertaken during the reporting period.

City Waste, which manages Council's waste management activities, is a significant business activity. Further information on City Waste's activities in 2025–2026 is available on pages 23-27.

City Water is a commercial business unit of Council, responsible for water supply, wastewater collection and wastewater treatment. More information on City Water's activities in 2025–2026 is available on pages 28-39.

The competitive neutrality principle has been applied to both business activities above.

There were no investigation notices given in 2025–2026 under section 49 of the *Local Government Regulation 2012* for competitive neutrality complaints.

Under section 190(1)(c) of the *Local Government Regulation 2012*, a local government's annual report for a financial year must include an annual operations report for each commercial business unit.

Section 190(2) of the *Local Government Regulation 2012* states:

- An annual operations report for a commercial business unit means a document that contains the following information for the previous financial year
- Information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan
- Particulars of any changes made to the unit's annual performance plan for the previous financial year
- Particulars of the impact the changes had on the units:
 - Financial position
 - Operating surplus or deficit
 - Prospects
 - Particulars of any directions the local government gave the unit.



City Waste

Responsibilities

City Waste is Redland City Council's commercial waste business unit, and is responsible for:

- Collection of general waste and recyclable materials from all domestic premises, and optional green waste collection from mainland premises
- Collecting general waste and recyclables from park and street bins
- Transportation and delivery of general waste and recyclable materials to licensed waste disposal and recycling facilities
- Reducing waste disposal to landfill through operating recycling and resource recovery activities and services
- Providing waste reduction and recycling education and community engagement programs
- Operating two mainland and six island recycling and waste centres including Council's tip shop RecycleWorld
- Planning for future waste and recycling infrastructure requirements
- Delivering programs and initiatives to meet Council's waste reduction and recycling targets for waste reduction and resource recovery.

City Waste provided waste and resource recovery services to Council and the community in accordance with the *City Waste Annual Performance Plan (APP) 2025–2026* (available in Council's *Operational Plan 2025–2026*).

In 2025–2026, City Waste provided essential waste and recycling collection services to all residential premises and managed 119,005 tonnes of municipal solid waste (MSW) including recyclable materials. Of this amount, 47.9 per cent was recycled, composted, or recovered for reuse and therefore diverted from landfill.



City Waste provides essential waste and recycling collection services to more than 65,000 households, with a further 473,000 residential and commercial visits to our recycling and waste centres.

Statement of operations: 2025–2026 at a glance

- Responded to 16,988 customer service requests representing 34 per cent of all customer requests received by Council
- Provided essential waste and recycling collection services to more than 65,000 households
- 2,267 additional households joined the kerbside green waste bin collection service, bringing the total green waste services to 29,901 households or 54.3 per cent of eligible mainland Redlands Coast households participating
- 31,311 tonnes of garden organics from residential properties were composted and turned back into valuable soil products and compost, equivalent to 183 kg per person
- More than 473,000 residential and commercial customer visits were made to the recycling and waste centres
- Delivered a citywide education and behaviour change program through \$486,855 in grant funding from the Queensland Government, achieving measurable improvements in household recycling behaviours, including reduced contamination rates and fewer recyclable materials being sent to landfill
- Supported community events including Clean Up Australia Day encouraging community groups and organisations to help remove litter across Redlands Coast.

Our statutory duties

This Annual Report has been provided to meet the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012*. This legislation requires City Waste to report annually on its operations and performance and includes information on:

- Changes made to the Annual Performance Plan during the year
- Impacts of the Annual Performance Plan, including:
 - Financial position
 - Operating surplus or deficit
 - Prospects
 - Details of Council's direction to the unit.

Specific highlights for 2025–2026

- Substantially completed the construction of a new material recovery facility managed by Greenovate in collaboration with Logan and Ipswich City councils. By working together, all three councils have pooled resources, expertise and investment to deliver regional recycling infrastructure that no single council could deliver alone and will offer cost savings to their communities.
- Collaborated with Council of Mayors SEQ on developing a new draft waste plan for south-east Queensland (SEQ) (awaiting finalisation and alignment with the recently released new *Queensland Waste Strategy* in June 2026) which will position Council to focus on the next set of priorities to reduce waste to landfill such as increasing organics recycling.
- Commenced collaboration with Council of Mayors SEQ for regional solutions to treat residual waste instead of sending it to landfill as councils can achieve better outcomes by working together. Redland City needs sustainable, future-focused solutions because traditional landfill is becoming more expensive and less viable.
- Delivered an extensive waste service, collecting more than 3.6 million general waste bins, 1.6 million recycling bins and more than 700,000 green waste bins, supported by a fleet of 23 collection vehicles operating year-round. Council also operates eight Recycling and Waste Centres that received almost half a million customer visits, managed 18 different waste streams, and supported island communities through almost 2300 barge trips each year transporting waste and recyclable materials back to the mainland for processing. In total, Council managed almost 120,000 tonnes of waste which included approximately 62,100 tonnes of landfill waste, 31,300 tonnes of green waste and 25,600 tonnes of recyclables, while also providing assisted waste services, collections from more than 500 street and park bins, and responding to nearly 17,000 customer requests.
- City Waste managed 119,005 tonnes of municipal solid waste (MSW) including recyclable materials. Of this amount, 47.9 per cent was recycled, composted, or recovered for reuse and therefore diverted from landfill. The resource recovery rate decreased by five per cent on 2024–2025 (52.9 per cent) which was largely attributed to the reduction in garden organics managed compared to 2024–2025 which was influenced by ex-Tropical Cyclone Alfred. Other changes to resource recovery outcomes included the reclassification of certain timber products to waste due to the presence of contaminants including paint, stains and composite wood materials. Total domestic waste per capita reduced by 7.1 per cent to 696 kg.

Redland City Council Waste Reduction and Recycling Plan

Council's *Redland City Waste Reduction and Recycling Plan 2021–2030* (WRRP), was adopted in March 2022 and continues to guide Council's waste approach.

Council has reset the focus to reinforce to the community the importance of separating waste and recyclables at home and strengthening the understanding of options to keep valuable resources such as recyclables, food and green waste out of the waste bins and therefore avoiding landfill and the associated costs.

The Plan outlines how Council and the Redlands Coast community will work collaboratively to improve the use of the existing kerbside waste, recycling and green waste services. Council is committed to ensuring everyone knows the importance of using the right bin through the following goals:

- Reduce recyclables, green waste and food waste lost through the red bin
- Halve contamination (non-recyclable material) in the yellow-lid recycling bin
- Increase the number of households with a green waste bin for garden organics
- Produce an organics transformation plan building on a roadmap for greater diversion of organics from landfill.

Achievements and activities from 2025–2026 are detailed below. Future work will focus on the operational phase of the regional material recovery facility in partnership with Logan and Ipswich City councils; increasing uptake of organic waste recycling; and enhancing community education and communication to reduce waste generation and improve recycling.

In 2025–2026, Council's focus was on Theme 1: Lift the right lid to progress the WRRP. Specifically, Council continued its commitment to an 'always in market' approach, delivering a comprehensive suite of education and engagement programs aimed at reducing waste and promoting recycling across the community.

Community waste behaviour change program

- Delivered a citywide education and behaviour change program through \$486,855 in grant funding from the Queensland Government, achieving measurable improvements in household recycling behaviours, including reduced contamination rates and fewer recyclable materials being sent to landfill. Specific activities funded by the program included waste audits, kerbside recycling wheelie bin inspection, targeted education, citywide marketing and letterbox drops to every household, follow-up letters to households presenting moderate to high contamination in recycling bins, and community events.
- Promoted the Recycle Mate app and integration of search functionality on Council's website to provide an accessible, easy-to-use recycling guide for households and the wider community.

Additional WRRP campaign highlights

- 'Waste Story – A Day in the Life' which showcased the experiences of waste, recycling and green waste collection vehicle drivers to highlight the environmental and financial impacts of waste sent to landfill.
- 'Don't bin batteries' citywide campaign including a notice in every rates notice to remind the community.
- Messaging to promote waste reduction and improved recycling during the Christmas period.

Community engagement and waste awareness initiatives

Council continued to engage with the community through various programs and campaigns designed to support waste avoidance and improve recycling behaviours including:

- continuing delivery of the compost bin subsidy program, which ran from 9 May 2024 to 20 March 2026. Since its inception 753 households have taken advantage of discounted home food organics recycling equipment, diverting an estimated 117,363 kg of organic waste from landfill
- supporting Clean Up Australia Day through awareness promotion and the provision of bins for 46 registered events citywide
- delivering targeted, seasonal messaging through niche campaigns including promotion of waste reduction messaging for Halloween and Easter
- sponsoring Tangalooma EcoMarines, reaching 29 schools and early learning centres across the region through educational initiatives and programs, culminating in Councillor-led presentations to many participating students.

Direct community outreach to address negative behaviours

- Issued written communication and educational leaflets to 1851 households to improve recycling practices and reduce bin contamination where issues were identified during recycling and green waste bin collection services.

Education and capacity building

- Delivered community education through libraries and community groups
- Responded directly to public enquiries on waste reduction and recycling best practices.

Key Performance Indicators

Municipal Solid Waste – recycling rate					
	2021–22	2022–23	2023–24	2024–25	2025–26
Total municipal solid waste handled (tonnes)	118,952	112,959	109,955	126,527	119,005
Total municipal solid waste diverted from landfill (tonnes)	62,292	58,645	55,172	66,972	56,947
MSW Resource Recovery Rate (%)	52.4	51.9	50.2	52.9	47.9

Municipal Solid Waste – waste generation (kilograms per Capita)					
	2021–22	2022–23	2023–24	2024–25	2025–26
Waste to landfill per Capita (kg)	347	329	328	353	363
Recyclable Material Generation per Capita (kg)	168	154	146	167	150
Green Waste Generation per Capita (kg)	214	202	185	229	183
Municipal Solid Waste Generation per Capita (kg)	729	685	659	749	696

Complaints and compliments					
	2021–22	2022–23	2023–24	2024–25	2025–26
Complaints	48	53	39	82	93
Number of compliments	24	27	19	36	35

2025–2026 Annual Performance Plan (APP) – Key Performance Indicators					
Corporate Plan goal	Key performance indicator		Yearly target	Yearly KPI achieved	Performance: ✓ Achieved ✗ Not achieved

2025–2026 Annual Performance Plan (APP) – Key Performance Indicators

Goal 4 – Natural Environment Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed and drive our commitment to protect and enhance our natural assets.	Municipal solid waste (MSW) recycling rate (%)	≥52	47.9	✗ ¹
	Waste generation per Capita (kg)	≤614	696	✗ ²
	Compliance action taken by regulatory body for exceedance of waste facility Environmental Authority relating to stormwater ponds, environmental monitoring indicators (i.e. noise and dust) at Birkdale and Redland Bay recycling and waste centres	0	0	✓
Goal 7 – Efficient and effective organisation Council employees are proud to deliver efficient, valued and sustainable services for the betterment of the community.	Waste operating revenue (%)	+/- 5	0.87	✓
	Waste operating goods and services (%)	+/- 5	8.74	✗ ³
	Waste capital expenditure (%)	+/- 5	-57.59	✗ ⁴
	Missed service complaints (%)	<0.035	0.0001	✓

Explanatory notes to key performance indicators not achieved:

1. The target municipal solid waste (MSW) recycling rate of ≥52 per cent was not met for 2025–2026 with an actual recycling rate of 47.9 per cent. Factors including changes to the quality of timber accepted for recycling at Council's disposal contractor facilities has resulted in less timber recovered and more disposed to landfill. Council also received or collected 9.6 per cent (3,368 tonnes) fewer garden organics than 2024–2025 noting that the prior year was influenced by ex-Tropical Cyclone Alfred.
2. Waste generation per capita decreased by 7.1 per cent compared to 2024–2025 however remains above the target of 614 kg per capita. While almost half of Redlands Coast household waste is recycled, the Queensland Government's target to reduce waste generation includes all household waste landfilled, recycled or reused. Meeting this target is challenging and factors beyond Council's control continue to influence residential waste generation behaviours. Council actively encourages its residents to lift the right lid or utilise recycling services at its waste facilities.
3. The KPI for Materials and Services was not met for 2025–2026 with a variance of 8.74 per cent exceedance of annual budget, equivalent to \$2.631 million. The City Waste Business Unit developed its annual budget based on the City Waste Activity Based Costing methodology which includes forecast volumes of waste, recycling and garden organics collected from households and businesses, or received at recycling and waste centres. The model also includes all other forecasts including contractor cost escalations, waste disposal and recycling price increases, overheads, tax/dividend and return to Council for 2025–2026 financial year. Following the adoption of the 2025–2026 annual budget, an efficiency saving (budget reduction) of \$1.573 million was applied to City Waste. Excluding the efficiency savings, the KPI was met with a variance of 3.35 per cent.
4. The KPI for waste capital expenditure was not met for 2025–2026 due to: island RaWC waste bin awning renewal actual expenditure was less than expected as extent of work was less than anticipated; unused contingency for latent conditions associated with replacing an equipment compound fence and re-routing electricity supply at Birkdale RaWC; purchase of waste, recycling and green waste wheelie bins was lower than expected as growth in new dwellings was less than forecast; and budget for the RaWC site master planning upgrades was reclassified as operational due to nature of project phase completed during 2025–2026.

City Water

Responsibilities

City Water is Redland City Council's commercial water business unit, responsible for the supply of drinking water and the collection and treatment of wastewater. Its mission is to meet or exceed agreed standards for water and wastewater services while managing the business for public health and long-term sustainability.

City Water plays a vital role in supporting quality of life on Redlands Coast, servicing about **73,600** drinking-water-connected properties and **59,000** wastewater service-connected properties.

In 2025–2026, City Water:

- Purchased 15,197 megalitres (ML) of drinking water for supply to customers
- Treated 12,476 ML of wastewater as part of its ongoing commitment to community health and environmental sustainability.

Statutory duties

This report outlines City Water's performance for the 2025–2026 financial year and how it fulfils its statutory obligations under the following legislation:

- *Environmental Protection Act 1994* (EP Act)
- *Local Government Act 2009* (LG Act)
- *South East Queensland Water (Distribution and Retail Restructuring) Act 2009* (SEQ Water Act)
- *Water Act 2000*
- *Water Supply (Safety and Reliability) Act 2008* (Water Supply Act).



City Water maintains a 1342 km drinking water network, 1233 km wastewater network and seven wastewater treatment plants.

Drinking water quality management

City Water is required to maintain a *Drinking Water Quality Management Plan* (DWQMP) in accordance with sections 141 and 142 of the Water Supply Act. The plan outlines how drinking water quality is managed and monitored to ensure a safe and reliable water supply for the community. The plan is reviewed internally every two years, with the next review scheduled to commence in March 2027.

An annual report on the implementation of the DWQMP is submitted to the Department of Local Government, Water and Volunteers (DLGWV), the Regulator, and is publicly available on Council's website.

Under section 108 of the Water Supply Act, an external audit of DWQMP is required every four years. The most recent audit was completed in August 2025, with the report submitted to the Regulator on 16 September 2025. The audit confirmed that the DWQMP remains relevant and effective, with data accuracy assessed as compliant. Several minor non-conformances were identified, primarily relating to the closure of previous audit findings, implementation of preventative measures and improvement actions, and document currency. A small number of opportunities for improvement were also noted. City Water has made significant progress in addressing the audit recommendations, with oversight provided by Council's Audit and Integrity Services Unit. The next external audit is due by 12 October 2029.

Water and wastewater service planning

Under the SEQ Water Act, City Water must prepare and maintain a Netserv Plan, which outlines how water and wastewater services are delivered now and how they will evolve, including infrastructure planning, to support future growth.

A review of the Netserv Plan Part A is currently underway, alongside Council's review of the Local Government Infrastructure Plan. Community consultation on the proposed updates was completed during the reporting period, with the revised Netserv Plan to be finalised and adopted by Council and State government in 2026–2027.

Regional collaboration and partnerships

City Water continues to foster strong regional collaboration with other south-east Queensland water service providers and the bulk water supplier, Seqwater, including active participation in regional working groups and projects as required under the *Bulk Water Supply Code*.

Environmental management and compliance

Operating a sewage (wastewater) treatment plant above a defined threshold is classified as an Environmentally Relevant Activity (ERA) under the EP Act. As such, operators are required to hold an Environmental Authority (EA) that authorises the activity and sets specific conditions for its operation.

City Water operates seven wastewater treatment plants (WWTPs) and 47 sewage pumping stations (SPSs) under an EA issued by the Department of the Environment, Tourism, Science and Innovation (DETSI), in accordance with the EP Act.

Not listed on the EA are Council's other 89 SPSs and two closed landfill leachate pump stations, as well as the sewer and drinking water reticulation pipework, which are managed under Council's General Environmental Duty under the same Act.

Trade waste management

Under Part 6 of the *Water Supply Act*, City Water is responsible for managing trade waste discharges into its wastewater network. This includes:

- issuing trade waste approvals for commercial and industrial premises
- enforcing compliance with Sewer Admission Limits (SALs)
- protecting the integrity and operation of wastewater infrastructure.

Operational activities include:

- assessing trade waste applications and determining appropriate pre-treatment requirements
- conducting inspections and audits of trade waste premises
- undertaking wastewater sampling, investigations and targeted monitoring programs to identify and address non-compliant discharges
- working collaboratively with customers to improve wastewater discharge literacy and achieve ongoing compliance.

These efforts help mitigate risks to public health, the environment, wastewater infrastructure integrity and treatment plant performance, and resource recovery opportunities. Education and enforcement activities are carried out in accordance with City Water's *Trade Waste Management Plan*, promoting proactive communication and compliance, and reducing operational risks across the wastewater network and treatment plants.

Customer Service Standards

City Water's Water and Wastewater Customer Service Standards, published on our website, define the levels of service we are committed to delivering to our customers. These standards are outlined in the *Water and Wastewater Customer Commitment Statement*, in accordance with the Water Supply Act and the *South East Queensland Customer Water and Wastewater Code*.

Our customer commitment statement is reviewed every five years at a minimum. The current statement was published in May 2025, with the next review due by May 2030.

Drinking Water supply summary

Snapshot of drinking water supply

Drinking water supply summary	2025–2026
Reservoirs	5
Length water mains (km)	1,342
Number of connected residential properties	64,964
Number of connected non-residential properties	2,687
Total number of connected properties (excluding vacant blocks)	67,651
Number of connected vacant properties	5,950
Total number of connected properties (including vacant blocks)	73,601
Water purchased (ML)	15,197
Total assets (\$m) – replacement cost value	657
Total assets (\$m) – depreciated value	330
Total assets (\$m) – written down value	327

Drinking water quality monitoring

Drinking water quality monitoring is conducted through a verification monitoring program approved by the Regulator. This program ensures that water supplied to the community meets the standards outlined in the *Australian Drinking Water Guidelines* (ADWG).

In accordance with section 102 of the *Water Supply (Safety and Reliability) Act 2008* (Water Supply Act) and the *Public Health Act 2005*, City Water is required to report to the Regulator any:

- non-compliance with the ADWG
- events that may impact public health.

These reporting obligations are a critical component of City Water's commitment to public safety and regulatory compliance.

Drinking water quality notifications – summary of incidents reported to the Regulator

City Water reported the following incidents to the Regulator during the financial year, in accordance with the Water Supply Act:

- One detection of E. coli (Notice of non-compliance with water quality criteria)
- Two incidents related to a sample collected from a hydrant during the investigation of a taste and odour complaint, including:
 - one result above the laboratory's Limit of Reporting for a parameter without an ADWG value; and
 - one non-compliance with a water quality criterion.

Details of these incidents will be published in the *Drinking Water Quality Management Plan (DWQMP) Annual Report*, scheduled for release in late 2026.

This report outlines City Water's performance against the approved DWQMP and is required to be submitted to the Regulator within 120 business days following the end of the financial year. The report will be available on Council's website or upon request at the Council office.

Water supply key projects 2025–2026

Project	Reference	Description	Budget	Expenditure to date	Comments
Water AC main replacement program	60086, 62120, 62168, 62119, 62118, 62115, 62114, 62231, 62104, 62129, 62232	A rolling program of replacing ageing water mains based on risk profile and criticality	\$7,516,412	\$3,783,649	Four projects completed this financial year (FY). Remainder of projects continuing into new FY
Birkdale Road interconnector	60009	Network optimisation on Birkdale Road to support AC main renewal program	\$1,371,375	\$90,648	Project continuing into new FY
Water meter replacement program	62107, 62123	A rolling program of replacing water meters occurs each year	\$735,085	\$658,901	Ongoing annual program
New water services (mainland and Southern Moreton Bay Islands)	62038	Annual program for construction of water services to new properties	\$131,021	\$27,640	Ongoing annual program

Performance against Customer Commitment Statement – Water

City Water's performance against the water supply customer service standards in the *Water and Wastewater Customer Commitment Statement* for the 2025–2026 financial year are provided below.

Service standard	Annual target	Actual 2025–2026	Performance: ✓ Achieved ✗ Not achieved
Water supply			
Provision of safe and clean drinking water	≥98% of drinking water samples tested comply with the microbiological <i>Australian Drinking Water Guidelines</i> (ADWG) health limits (%)	99.7	✓
Minimum drinking water pressure customers can expect at their water meter under normal service conditions	≤5 water pressure test results below 22 static metres head and 30 litres per minute flow per 1,000 connected properties (%)	0.9	✓
Planned interruptions	≥95% of planned outages are provided at least two business days' notice for planned works or, four business days' notice for registered special needs properties and advise when we expect the supply to be restored (%)	95.8	✓
Unplanned interruptions [^]	Respond to ≥90% of loss of water events within ≤60 minutes on the mainland (%) [*]	90.8	✓
Restoration of water supply following unplanned interruption	Restore 95% of unplanned interruption events in ≤5 hours (%)	97.1	✓
Total water supply main breaks per reporting year	≤12 main breaks/100 km of water main	3.8	✓
Total number of properties affected by unplanned water interruptions per reporting year	≤100 per 1,000 connected properties affected by unplanned water interruptions	149.2	✗ ¹
Total number of water quality complaints resulting from the distribution network	≤4 per 1,000 properties	1.5	✓

[^] Response time is measured from the time we are notified of the incident to the time taken to determine appropriate restoration action. The response can include an on-site assessment or a remote technical assessment. We assess and prioritise incidents for response based on a criteria matrix including factors such as public health, safety risks, potential environmental harm, scale of customer impact and volume of water loss.

^{*} We aim to meet our response times however, for island services it is reasonable to expect longer time frames.

Explanatory notes to Performance Standards not achieved:

1. The number of properties affected by unplanned water interruptions has increased year on year, and in 2025–2026 is the only customer service standard that failed to meet the target. An assessment found that 11 per cent of unplanned water interruptions in the 2025–2026 financial year were attributable to third-party damage. To mitigate this risk, Council is relocating selected high-risk water assets underground where feasible and has endorsed implementation of Before You Dig Australia (BYDA) for 2026–2027.

Wastewater services summary

Snapshot of wastewater services

Wastewater network and treatment summary	2025–2026
Treatment plants	7
Pump stations (excluding leachate pump stations)	136
Leachate pump stations (closed landfill)	2
Length of sewer mains (km)	1,233
Number of connected residential properties	55,961
Number of connected non-residential properties	2,076
Total number of connected properties (excluding vacant blocks)	58,037
Number of connected vacant properties	981
Total number of connected properties (including vacant blocks)	59,018
Wastewater collected – influent (ML)	12,476
Biosolids (sludge) re-use (%)	98.1
Recycled effluent for re-use (ML) Note: partial data from private meter	140.2
Total assets (\$m) – replacement cost value	1,201
Total assets (\$m) – depreciated value	563
Total assets (\$m) – written down value	638

Wastewater infrastructure strategy

Redland City Council has developed an adaptive, risk-based strategy to proactively renew and upgrade its wastewater treatment systems. This approach ensures the continued effective transport and treatment of wastewater for the community, while also accommodating anticipated regional growth, newly adopted development areas, and increasingly stringent environmental regulations.

Council recognises the ecological, cultural, and historical significance of the Redlands Coast area. Accordingly, planned upgrades and enhancements are being designed to work in harmony with natural systems, aiming to minimise environmental loads and disturbance wherever practicable.

Over the past year, Council has engaged an engineering and technical services consultancy to develop and design a number of holistic upgrades in alignment with expected population increases and approved developments in the region. These designs have been completed and the project is now moving into the regulatory approval process.

All supporting works and studies are ongoing with focus moving on to detailed understanding of specific components.

Council's strategic partners have been working with Council to ensure that industry best practice methodologies are being employed and that Council is receiving the best returns possible.

Snapshot of trade waste management activities

Tradewaste activities summary	2025–2026
Businesses generating trade waste	734
Trade waste discharged to sewer (ML)	393
Trade waste business inspections performed	58
Trade waste pre-treatment inspections performed	414
Trade waste samples analysed	151
Trade waste non-compliance notices issued	14
Trade waste show-cause notices issued	1

Trade waste activities

City Water maintained its commitment to delivering responsive and customer-focused trade waste services. Council's Trade Waste team actively engaged with commercial and industrial customers, providing guidance and practical assistance to help them understand and comply with their trade waste obligations.

This included the efficient and timely processing of trade waste approvals. Regular onsite business and compliance inspections were undertaken, along with targeted wastewater monitoring and investigations. Together, these activities supported the early identification of emerging risks, informed responses to incidents, and reduced instances of non-compliance.

They also helped prevent blockages, spills, and treatment impacts, protecting Council's wastewater infrastructure and treatment plants, as well as public health and the environment.

Trade waste billing was carried out in line with Council's adopted fees and charges, based on a combination of fixed and usage-based components and reflective of each customer's approved discharge characteristics, wastewater strength and approval conditions. This included assessments of water consumption and wastewater discharge characteristics to ensure billing remains accurate and fair.

Wastewater compliance

Redland City Council operates its wastewater treatment systems under Environmental Authority (EA) EPPR00874613, which includes conditions for environmental monitoring related to the release of treated effluent to waters and land.

For each Wastewater Treatment Plant (WWTP), environmental monitoring of treated effluent, surface water, groundwater and soil (where irrigation to land occurs), was undertaken at the required frequencies throughout the year to verify compliance with the EA and monitor the health of receiving environments.

Operations staff and process engineers conducted daily, end to end monitoring of the plants to ensure operational performance and treated effluent quality oversight between EA-required monitoring events.

The following table shows the number of non-compliances with the EA conditions for WWTPs and sewage pump stations (SPSs):

City Water – Wastewater compliance	Published target	Actual	Performance: ✓ Achieved ✗ Not achieved
Number of WWTP non-conformances with DETSI EA	<=12	28	✗

City Water made 21 WWTP-related notifications to the Department of the Environment, Tourism, Science and Innovation (DETSI) during 2025–2026.

These notifications resulted in 27 reported non-compliances, as some Environmental Authority (EA) release limits include both maximum and median criteria, allowing a single sample result to trigger more than one non-compliance. One SPS raw effluent release notification was also made during the reporting period.

Twelve of these notifications were associated with the Point Lookout WWTP, made between July and October 2025 while the plant underwent a membrane replacement program. The exceedances posed a low environmental risk, and City Water worked closely with DETSI throughout the period.

City Water responded promptly to all non-compliances and incidents to minimise impacts on receiving environments, and endeavours to improve processes and incident responses through lessons learned from any event.

Make Good Project

Following non-compliant releases to Tingalpa Creek during improvement works at Capalaba WWTP in July 2025, and again in September 2025, City Water has entered a Make Good Project offering with the acceptance and support of DETSI.

The five-year Tarradarrapin Creek Habitat Restoration Project is a targeted, staged program to rehabilitate approximately 21,000 m² of the two tributaries of riparian corridor downstream of the Judy Holt tributary confluence.

Reduction of weed infestations at source locations within the upper subcatchment and improvement of native vegetation structure and groundcover continuity is agreed by DETSI that this commitment will deliver tangible benefits for the community and the Tarradarrapin Creek catchment.

Environmental initiatives

City Water continued its commitment to improving the environmental performance of its WWTPs, SPSs, and networks for wastewater services.

Key activities with environmental and sustainability outcomes included:

- **Biosolids reuse:** Biosolids, the treated sewage sludge produced as a by-product of the wastewater treatment process, are a key focus of City Water's sustainability efforts. During the 2025–2026 reporting period, 98.1 per cent of biosolids generated by WWTPs were reused through land application.
- **Process optimisation:** Continued optimisation efforts at WWTPs to improve effluent quality and operational performance with reviews of test methods and documentation to improve efficiency and consistency. Cleveland WWTP conducted online intensive monitoring of the sludge blanket over October 2025 for improvement of operational efficiency and compliance.
- **Infrastructure upgrades:**
 - **Point Lookout WWTP:** A major membrane replacement was completed, supporting the continued performance and reliability of the treatment process.
 - **Capalaba WWTP:** Installation of new aeration diffusers, blower replacement, conversion from chlorine gas to hypo disinfection to improve site safety, and a dewatering upgrade to enhance asset maintainability, improve operability and reduce noise.
 - **Victoria Point WWTP:** A grit classifier upgrade was completed for improvement of safety, operational efficiency and performance.
- **Sewer main inspections:** The CCTV inspection program continued to assess sewer main conditions, informing maintenance priorities with inspection findings used to target relining works to help reduce sewer breaks and groundwater infiltration.
- **Habitat restoration:** The 9.8 hectare Shoreline Mangrove Offset site, established as a water quality offset for the Southern Redland Bay WWTP, has been verified by an appropriately qualified wetland ecologist as established and biologically functioning, with flowering mangrove species, and active use by native fauna.
- **Data management improvements:**
 - **Cleveland WWTP:** A digital dashboard trial commenced in February 2026 to enhance long-term monitoring of performance.
 - **Water outages webpage:** A redesign and automation of Council's public water outages webpage was completed this year to improve customer experience and reduce administration. From 1 July 2026, customers can access both a searchable list and an interactive map showing outage locations and details.
 - **SWIMlocal:** Additional trigger levels created for flow and water quality alert notifications to improve early awareness and action.

Wastewater services key projects 2025–2026

Project	Reference	Description	Budget	Expenditure to date	Comments
LGIP Kinross Road sewerage trunk	64515	Installation of sewer and pumping stations for development in Kinross Road area	\$11,153,451	\$7,663,655	Project continuing into next financial year (FY)
Central gravity trunk expansion S5, S8, S9	64182	Trunk sewer network (gravity main, pump station and rising main) servicing part of the south-west Victoria Point development area	\$3,955,942	\$458,310	Design underway with early contractor involvement which will lead straight into construction next financial year
Switchboard renewal and upgrade program	64131, 63224, 63223, 63240, 63236, 63233, 63230, 63238, 63235, 63237, 63041, 63040	A program to upgrade switchboards at sewerage pump stations	\$2,298,380	\$1,578,369	Thirteen switchboards replaced and upgraded under this program
LGIP Capalaba WWTP Strategy capacity expansion	63178	Capacity and operational upgrades to allow the plant to continue to operate within licence. Upgrades included process units (inlet screens, diffusers, blowers, sludge dewatering, disinfection system and raw sewage pump station)	\$1,307,125	\$1,122,128	Complete
Inflow and infiltration reduction program	64171	Inflow and infiltration reduction program, relining of gravity sewers	\$1,190,000	\$132,984	Investigative works underway to inform relining program into next financial year
Pipes and valves	63068	Replacement activity for internal pipework and valves at end of useful life at sewage pumping stations	\$731,654	\$569,299	Ongoing annual program – four pump stations completed this FY. Two pump stations continuing into new financial year
Pumps	63067	Replacement activity for pumps at end of useful life in sewage pumping stations	\$600,000	\$570,414	Ongoing annual program – 19 pump stations completed this FY

Project	Reference	Description	Budget	Expenditure to date	Comments
Sewerage rising mains renewal – SPS 112 RM	64201	Pump station 112 rising main replacement	\$499,128	\$499,129	Complete
Sewer manhole refurbishment	64516	Annual asset management program for the refurbishment of sewer maintenance holes	\$200,000	\$87,207	Ongoing annual program – infiltration and condition assessment reports being reviewed

Performance against Customer Commitment Statement – wastewater

City Water's performance against the wastewater customer service standards in the *Water and Wastewater Customer Commitment Statement* for the 2025–2026 financial year are provided below.

Service standard	Annual target	Actual 2025–2026	Performance: ✓ Achieved ✗ Not achieved
Wastewater services			
Response time [^] to sewerage blockages or sewage overflows	Respond to ≥90% of sewerage blockages or overflows in ≤60 minutes on the mainland (%) [*]	85.1	✗ ¹
Total number of sewerage main breaks per reporting year	≤12 main breaks per 100 km sewerage main	0.9	✓
Total number of sewerage main blockages per reporting year	≤12 main blockages/chokes per 100 km sewerage main	1.9	✓
Restoration of sewerage services following an overflow	Restore 95% of sewage overflows in ≤5 hours (%)	97.0	✓

[^] Response time is measured from the time we are notified of the incident to the time taken to determine appropriate restoration action. The response can include an on-site assessment or a remote technical assessment. We assess and prioritise incidents for response based on a criteria matrix including factors such as public health, safety risks, potential environmental harm, scale of customer impact and volume of water loss. Response time does not include items raised in a non-urgent manner out of hours (e.g. online forms out of hours where the 24/7 phone number has not been used).

^{*} We aim to meet our response times however, for island services it is reasonable to expect longer time frames

Explanatory notes to performance standards not achieved:

1. City Water responded to 85.1 per cent of sewerage blockages or overflows on the mainland within 60 minutes. The customer service standard is 90 per cent. This is an improvement on last year and further improvements have been identified to meet this standard.

Financial, safety and community service obligations

Details of City Water's financial performance for the year ending 30 June 2026 are presented in the Consolidated Financial Statements (refer to pages 76-121).

Financial Key Performance Indicators

Key Performance Indicators	Published cost target calculation	Actual	Comments	Performance: ✓ Achieved ✗ Not achieved
Operating revenue (actual to budget)	±5%	-1.2%	Actual operating revenue is \$169.6m against a budget of \$167.6m, a variance of 1.2%	✓
Operating goods and services expenditure (actual to budget)	±5%	-0.9%	Actual spend for goods and services is \$99.5m against a budget of \$98.6m, a variance of -0.9%	✓
Capital expenditure (actual to budget)	±5%	-62.2%	Capex actual YTD is \$18.45m, this is 62.2% below the budget of \$48.74m This does not achieve KPI of +/-5%	✗ ¹

Explanatory notes to performance standards not achieved:

- While capital expenditure was below the original budget for 2025–2026, significant progress was achieved across Council's wastewater capital works program. The variance largely reflects the timing of expenditure recognition and project handover milestones associated with major infrastructure projects rather than a reduction in capital works delivery. Major construction, procurement, and commissioning activities continued throughout the year, with several projects progressing towards completion and handover in 2026–2027. This includes the major project of the Southern Redland Bay (Shoreline) WWTP, where construction was completed in 2025–2026, with project handover and associated recognition occurring in 2026–2027.

Drinking water supply Key Performance Indicators

City Water – drinking water maintenance cost KPI	Published cost target	Actual	Comments	Performance: ✓ Achieved ✗ Not achieved
Maintenance costs per property serviced (water)	\$110.38	\$109.18	Maintenance costs per property serviced (water) is \$109.18. This is below the target of \$110.38 and is within ±5%	✓

Wastewater service Key Performance Indicators

City Water – wastewater cost KPIs	Published cost target	Actual	KPI achievement	Performance: ✓ Achieved ✗ Not achieved
Treatment costs per property serviced (wastewater)	\$178.46	\$249.61	Treatment costs per property serviced (wastewater) is \$249.61. This is above the target of \$178.46 and not within ±5%	✗
Maintenance costs per property serviced (wastewater)	\$157.50	\$147.75	Maintenance costs per property serviced (wastewater) is \$147.75. This is below the target of \$157.50 and not within ±5%	✗

Published cost target calculation

Cost targets are established based on the total approved budget and the projected number of property connections for the financial year, specifically for treatment costs or network costs. They do not include costs such as water quality, compliance, capital, reporting or administration.

The property counts use only connected properties (those with an access and/or consumption charge), and includes all property types:

- Residential properties
- Non-residential properties
- Vacant land (if connected).

Actual cost calculation

Actual costs per property are calculated using the total actual expenditure and the number of connected properties at the end of the reporting period. Property connection data is derived from access charges applied through the Council’s rating system.

Aligning with industry standards

The reported wastewater treatment and maintenance results fell outside the published ± five per cent range. The variance primarily reflects the target-setting methodology rather than an overspend across both measures.

To align with industry-standard reporting, this KPI will be retired and replaced by standardised National Performance Report (NPR) measures for future performance monitoring and reporting.

People and safety Key Performance Indicators

People and safety KPI	Published target	Actual	Comments	Performance: ✓ Achieved ✗ Not achieved
Number of lost time injuries	0	2	There were two lost time injuries which exceeded our target of zero	✗



Treated wastewater under the microscope

Additional statutory information

Mayor and Councillors

Councillor remuneration

Councillor remuneration is determined by the independent Local Government Remuneration and Discipline Tribunal, established under the *Local Government Act 2009*. The Tribunal is responsible for determining the maximum remuneration payable to the Mayor, Deputy Mayor and Councillors.

In accordance with section 186(1)(a) of the *Local Government Regulation 2012*, the total remuneration and superannuation contributions, paid to Councillors during the financial year was:

Division	Name	Gross salary	Council superannuation contributions
Mayor	Cr Jos Mitchell	\$202,358.00	\$24,280.00
1	Cr Wendy Boglary	\$119,577.00	\$14,347.00
2	Cr Peter Mitchell	\$119,577.00	\$14,347.00
3	Cr Paul Gollé	\$119,577.00	\$14,347.00
4	Cr Lance Hewlett	\$119,577.00	\$14,347.00
5	Cr Shane Rendalls	\$119,577.00	\$14,347.00
6	Cr Julie Talty (Deputy Mayor)	\$137,970.00	\$16,555.00
7	Cr Rowanne McKenzie	\$119,577.00	\$14,347.00
8	Cr Tracey Huges	\$119,577.00	\$14,347.00
9	Cr Jason Colley	\$119,577.00	\$14,347.00
10	Cr Paul Bishop	\$119,577.00	\$14,347.00
Total		\$1,416,521.00	\$169,958.00

Expenses reimbursement and provision of facilities for Councillors

In accordance with section 250 of the *Local Government Regulation 2012*, Council must have an expenses reimbursement policy for Councillors.

The objective of this policy is to ensure the payment of legitimate and reasonable expenses incurred by Councillors for discharging their duties and responsibilities as Councillors, and to provide facilities to Councillors for those purposes. This is to ensure Councillors are not financially disadvantaged as a result of carrying out their official duties.

The policy is also aimed at reflecting the community's expectations about the extent of a Councillor's duties and responsibilities, and its expectations about the resources and reimbursement provided to Councillors from public funds. This policy does not deal with the provision of remuneration, nor does it cover non-business-related expenses or facilities incurred by other people, including a Councillor's partner.

The full policy is available on Council's website.

Mayor and Councillors expenses and facilities

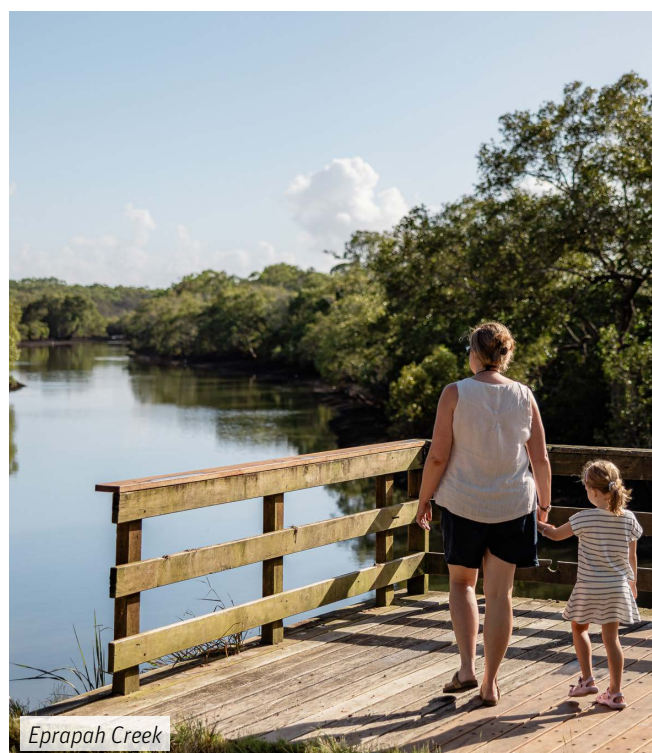
Under section 186(1)(b) of the *Local Government Regulation 2012*, the following expenses were incurred by, and the facilities provided to, each Councillor in accordance with Council's *Expenses Reimbursement and Provision of Facilities for Councillors Policy* (GOV-016-P).

Division	Name	Entertainment	Conferences and training	Transport	Other expenses	Total
Mayor	Cr Jos Mitchell	\$890.74	\$3,634.82	\$816.70	\$3,759.97	\$9,102.23
1	Cr Wendy Boglary	\$290.47	-\$138.18	\$381.92	\$2,097.74	\$2,631.95
2	Cr Peter Mitchell	\$699.10	\$4,069.98	\$14,017.02	\$1,920.04	\$20,706.14
3	Cr Paul Gollé	\$0.00	-\$0.98	\$0.00	\$1,567.98	\$1,567.00
4	Cr Lance Hewlett	\$0.00	\$0.00	\$10,397.06	\$1,573.68	\$11,970.74
5	Cr Shane Rendalls	\$85.47	\$1,660.44	\$17,172.74	\$2,073.43	\$20,992.08
6	Cr Julie Talty (Deputy Mayor)	\$244.26	\$4,753.55	\$12,286.42	\$1,790.58	\$19,074.81
7	Cr Rowanne McKenzie	\$526.38	\$3,002.71	\$11,972.03	\$2,014.98	\$17,516.10
8	Cr Tracey Huges	\$150.00	\$1,322.46	\$7,333.61	\$1,892.56	\$10,698.63
9	Cr Jason Colley	\$530.01	\$11,666.99	\$10,002.63	\$3,506.33	\$25,705.96
10	Cr Paul Bishop	\$324.09	\$250.00	\$9,805.22	\$1,794.51	\$12,173.82
Total		\$3740.52	\$30,221.79	\$94,185.35	\$23,991.80	\$152,139.46

Attendance at Council meetings

In accordance with section 186(c) of the *Local Government Regulation 2012*, details of the attendance of Councillors at General and Special Meetings are as follows:

Name	General and Special Meetings	Leave of absence
Mayor Jos Mitchell	10	4
Cr Wendy Boglary	14	
Cr Peter Mitchell	14	
Cr Paul Gollé	13	1
Cr Lance Hewlett	14	
Cr Shane Rendalls	14	
Cr Julie Talty	14	
Cr Rowanne McKenzie	14	
Cr Tracey Huges	14	
Cr Jason Colley	14	
Cr Paul Bishop	14	



Councillor conduct

In accordance with section 186(1) of the *Local Government Regulation 2012*, Council is required to report information relating to councillor conduct matters, including referrals, notices, suspected conduct breaches and matters dealt with under the councillor conduct framework during the financial year.

The Office of the Independent Assessor (OIA) is responsible for receiving and assessing complaints about councillor conduct. Following assessment, the OIA may dismiss a complaint, take no further action, refer the matter to Council, or refer the matter to another entity in accordance with the provisions of the *Local Government Act 2009*. Matters involving suspected corrupt conduct are referred to the Crime and Corruption Commission where required.

The following table provides the councillor conduct statistics required to be reported for the period 1 July 2025 to 30 June 2026. The full Councillor Conduct Register is available on Council's website.

Number of Councillor conduct complaints, matters, notices and referrals

Subsection of the Local Government Act	Description	Number
150P(2)(a)	Complaints referred to the assessor by the local government, a Councillor or the government entity	0
150P(3)	Matters notified to the Crime and Corruption Commission by the local government	0
150R(3)	Notices given under section 150R(3) to the assessor about a Councillor's conduct #	17

The number of Councillor conduct notices provided to the assessor by local government officials that were known to the local government.

Councillor advisors

In accordance with section 201(1)(c) of the *Local Government Act 2009* (LGA), Council has not resolved to allow councillor advisors. Accordingly, no councillor advisors were engaged during the 2025–2026 financial year and no remuneration is reported.

Overseas travel

Section 188 of the *Local Government Regulation 2012* requires Council to report details of overseas travel undertaken by Councillors and Council employees in an official capacity, including the destination, purpose and cost of the travel. No overseas travel was undertaken by Councillors or Council employees during the 2025–2026 reporting period.

Executive Leadership Team remuneration

Section 201 of the *Local Government Act 2009* requires Council to report the total remuneration payable during the reporting period to its senior management, including the Chief Executive Officer and senior executive employees.

Remuneration range (total package)	Number of Executive Leadership Team paid
\$500,000 to \$600,000	1
\$400,000 to \$500,000	0
\$300,000 to \$400,000	6
\$200,000 to \$300,000	1
#Total amount paid during reporting period	\$2,913,145.62

Exclude remuneration for acting ELT, Annual Leave and Long Service Leave termination payouts and include Annual leave payments to ELT during the reporting year

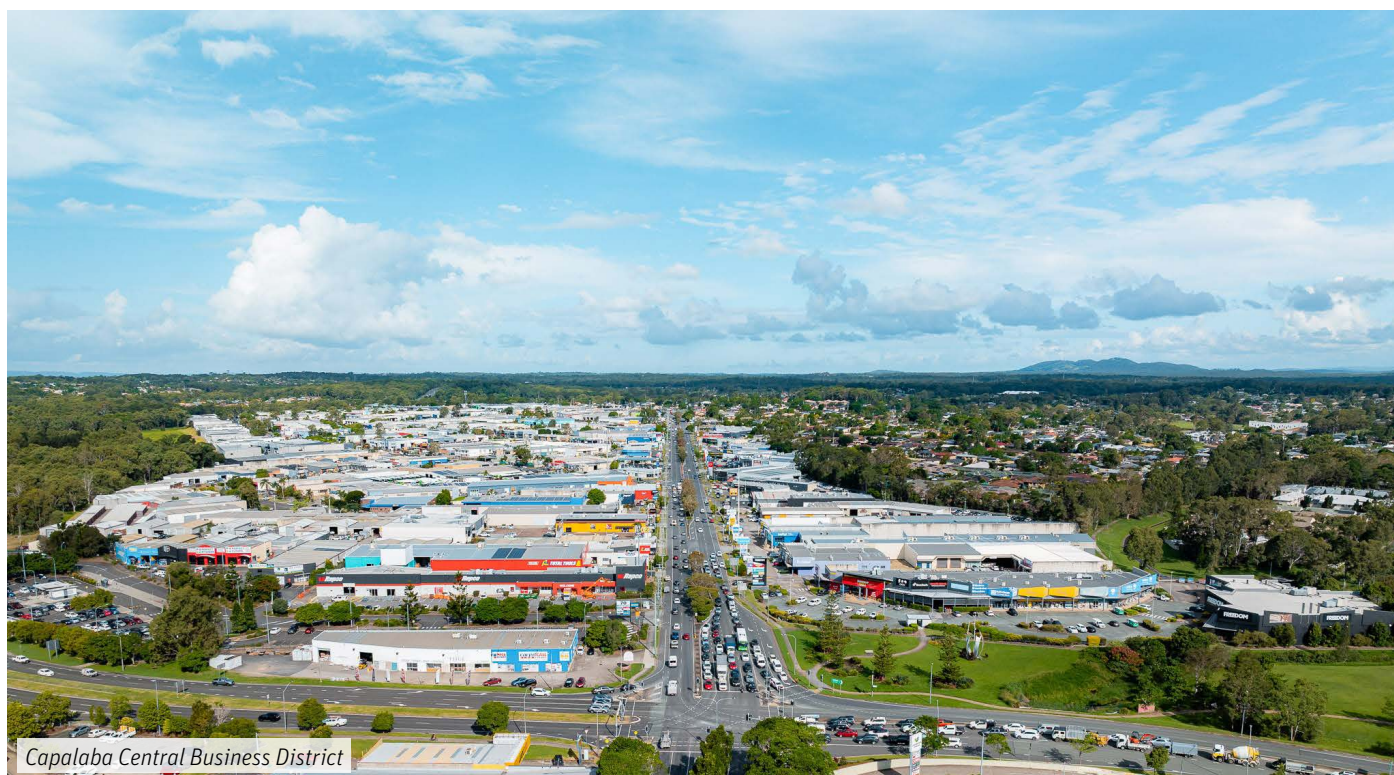
Particular resolutions

Adoption of an expenses reimbursement policy

In accordance with section 185(a) of the *Local Government Regulation 2012*, there were no Council resolutions made in relation to the adoption of an expenses reimbursement policy during this reporting year.

Valuation of non-current physical assets

In accordance with section 185(b) of the *Local Government Regulation 2012*, there were no Council resolutions made in relation to the valuation of non-current physical assets during this reporting year.



Grants and sponsorships

Mayor and Councillors' Community Benefit Fund

Funding is available to individuals and organisations that are not-for-profit, incorporated or associated (or sponsored by an organisation that is incorporated). Funding provides financial assistance to organisations with items such as equipment or incidental costs. Individuals are supported in their pursuit of excellence at a high level.

Over a 12-month period, \$132,519.20 was available to organisations and individuals through the Mayor and Councillors' Community Benefit Fund:

- Up to \$3,000 per Councillor is available for organisations; with a maximum of \$15,000 (up to five Councillors funding \$3,000 each) where an initiative provides a community benefit across more than one Council division.
- Up to \$500 is available for individuals selected to represent Australia in an international competition.
- Up to \$250 is available for individuals selected to represent Queensland in a national competition, or who have won at state level and are competing in a national competition.

During 2025–2026, Council initially approved \$132,315.80 in funding. After \$550 was returned to Council, the net amount distributed to the community and individuals was \$131,765.80, leaving \$753.40 unspent.

Mayor and Councillors' Community Benefit Fund distributed monies 2025–2026

Division	Councillor	Amount
Mayor	Cr Jos Mitchell	\$12,047.20
1	Cr Wendy Boglary	\$12,047.20
2	Cr Peter Mitchell	\$12,047.20
3	Cr Paul Gollé	\$11,584.33
4	Cr Lance Hewlett	\$12,047.20
5	Cr Shane Rendalls	\$12,047.20
6	Cr Julie Talty	\$11,756.67
7	Cr Rowanne McKenzie	\$12,047.20
8	Cr Tracey Huges	\$12,047.20
9	Cr Jason Colley	\$12,047.20
10	Cr Paul Bishop	\$12,047.20
Total		\$131,765.80

Successful applicants funding

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
LG Reg 2012, s201A - s202A				
Mayor				
Opening budget balance				\$12,047.20
July 2025	MCCBF-2526-001-I	Nicole Brown	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-003-I	Bernadette D'Arcy (Parent)	Representing Queensland at 2025 Australian Youth Volleyball Championships, Perth, Western Australia	\$250.00
July 2025	MCCBF-2526-004-I	Alisha Ganley (Parent)	Representing Queensland at SSA National AFL Championships, Maroochydore, Queensland	\$150.00
July 2025	MCCBF-2526-005-I	Fiona Mol (Parent)	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-006-I	Fiona Mol (Parent)	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-007-I	Gregory Forrestal (Parent)	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-008-I	Kerry Bridge (Parent)	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-011-I	Chloe Mol	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-013-I	Kirrilee Larkin (Parent)	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-014-I	Tracey Faulkner (Parent)	Representing Australia at IJRU World Rope Skipping Championships, Kawasaki, Japan	\$350.00
July 2025	MCCBF-2526-017-I	Victoria (Tori) van der Donk	Representing Australia at Sweet Adelines International Convention and Competition as a member of Redland Rhapsody Chorus, United States of America	\$100.00
Aug 2025	MCCBF-2526-022-I	Corrine Tomasi (Parent)	Representing Australia at Bocce 2025 World Junior Championships, Monaco and Turkey	\$100.00
Aug 2025	MCCBF-2526-024-I	Boyd McKenna (Parent)	Representing Australia at Bocce 2025 World Junior Championships, Monaco and Turkey	\$200.00
Aug 2025	MCCBF-2526-027-I	Carina Crockford	Representing Queensland at Australian Ten Pin Bowling Seniors Organisation 2025 National Championships and Challenge, Salisbury East, South Australia	\$200.00
Aug 2025	MCCBF-2526-028-I	Melissa Roberts (Parent)	Representing Australia at Bocce Denis Revera Challenge, Monaco	\$200.00
Aug 2025	MCCBF-2526-030-I	Adam McDermott	Representing Australia at 2025 Indoor Cricket World Cup, Sri Lanka	\$250.00
Aug 2025	MCCBF-2526-031-I	Claire Pink (Parent)	Representing Queensland at Under 12 and 15 National Touch Football Championships, Ballarat, Victoria	\$200.00
Aug 2025	MCCBF-2526-033-I	Meredith Boyle	Representing Australia at Sweet Adelines International Convention and Competition as a member of Redland Rhapsody Chorus, United States of America	\$100.00
Aug 2025	MCCBF-2526-037-I	Laura Close (Parent)	Representing Queensland at Under 14 2025–2026 National Softball Championships, Wheelers Hill, Victoria	\$200.00

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Aug 2025	MCCBF-2526-039-I	Olivia Coop (Parent)	Representing Queensland at 2025 Australian Youth Volleyball Championships, Perth, Western Australia	\$150.00
Aug 2025	MCCBF-2526-041-I	Meg Emerton	Representing Queensland at Australian Masters Weightlifting Championships, Canberra, Australian Capital Territory	\$200.00
Sep 2025	MCCBF-2526-042-I	Mandy Rae (Parent)	Representing Queensland at Under 12 and 15 National Touch Football Championships, Ballarat, Victoria	\$100.00
Sep 2025	MCCBF-2526-043-I	Gabrielle Lockwood	Representing Australia at 2025 Indoor Cricket World Cup, Sri Lanka	\$250.00
Sep 2025	MCCBF-2526-044-I	Helena Holdaway	Representing Australia at Sweet Adelines International Convention and Competition as a member of Redland Rhapsody Chorus, United States of America	\$100.00
Sep 2025	MCCBF-2526-046-I	Tracey Rayner (Parent)	Representing Australia at 2025 FISAF World Championships, Prague, Czech Republic	\$250.00
Sep 2025	MCCBF-2526-048-I	Siegfried Nowak	Representing Australia at FIWFA Football Nations Cup, Torrevieja, Spain	\$200.00
Sep 2025	MCCBF-2526-049-I	Kelly Barker (Parent)	Representing Queensland at Under 12 Boys National Softball Competition, Sydney, New South Wales	\$200.00
Sep 2025	MCCBF-2526-050-I	Lauren Graeme (Parent)	Representing Queensland at Bjelke-Petersen School of Physical Culture 2025 Junior National Finals, Sydney, New South Wales	\$200.00
Oct 2025	MCCBF-2526-054-I	Khloe Lugton	Representing Australia at 2025 FISAF World Championships, Prague, Czech Republic	\$250.00
Oct 2025	MCCBF-2526-057-I	Sarah Marshall (Parent)	Representing Australia at 2025 FISAF World Championships, Prague, Czech Republic	\$250.00
Oct 2025	MCCBF-2526-058-I	Trey Morales	Representing Australia at Trampoline Gymnastics World Championships, Pamplona, Spain	\$250.00
Oct 2025	MCCBF-2526-060-I	Jenny Murfield (Parent)	Representing Australia at Under 16 Second Asian Women's Volleyball Championships, Amman, Jordan	\$250.00
Nov 2025	MCCBF-2526-024-I	Boyd McKenna (Parent)	Return of funds	-\$200.00
Nov 2025	MCCBF-2526-067-I	Tahlia Corbett	Representing Australia at Milo International All Star Championship (Tenpin Bowling), Kuala Lumpur, Malaysia	\$250.00
Nov 2025	MCCBF-2526-067-I	Tahlia Corbett	Return of funds	-\$250.00
Nov 2025	MCCBF-2526-070-I	Nicole Hambrook (Parent)	Representing Queensland at Australian All Schools Championships Athletics, Melbourne, Victoria	\$250.00
Nov 2025	MCCBF-2526-072-I	Kelly Barker (Parent)	Representing Queensland at Under 16 Boys National Softball Competition, Perth, Western Australia	\$250.00
Jan-26	MCCBF-2526-033-I	Meredith Boyle	Return of funds	-\$100.00
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of a wet weather protection for Diamond 2	\$500.00
Feb 2026	MCCBF-2526-078-I	Lynda Hall-Watson	Representing Queensland at State Dragon Boat Championship, Kawana, Queensland	\$150.00
Feb 2026	MCCBF-2526-081-I	Corrine Tomasi (Parent)	Representing Australia at Bocce 2025 World Junior Championships, Saint Vulbas, France	\$250.00
Feb 2026	MCCBF-2526-083-I	William Thirkill (Parent)	Representing Queensland at School Sport Australia Triathlon and Aquathlon Championships, Gold Coast, Queensland	\$150.00
Feb 2026	MCCBF-2526-049-0	Point Lookout Surf Lifesaving Club Inc.	Purchase and installation of a solar battery upgrade	\$1000.00

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Feb 2026	MCCBF-2526-086-I	Peta Bell (Parent)	Representing Queensland at School Sport Australia Triathlon and Aquathlon Championships, Gold Coast, Queensland	\$150.00
Feb 2026	MCCBF-2526-088-I	Shelley Barrett (Parent)	Representing Queensland at 2026 Australian Indoor Cricket National Championships, Melbourne, Victoria	\$150.00
Mar 2026	MCCBF-2526-089-I	Michael Cuthbert	Representing Queensland at State Dragon Boat Championship, Kawana, Queensland	\$150.00
Mar 2026	MCCBF-2526-090-I	Ayden Champneys	Representing Australia at Under 23 Mens Softball World Cup, Sincelejo, Colombia	\$250.00
Mar 2026	MCCBF-2526-092-I	Greg Smith (Parent)	Representing Queensland at CommBank Emerging Socceroos Championships, Sydney, New South Wales	\$250.00
Mar 2026	MCCBF-2526-093-I	Tyler Allen	Representing Australia at IBF Para Bowling World Championships, Bangkok, Thailand	\$500.00
Mar 2026	MCCBF-2526-095-I	Hayley Pryde (Parent)	Representing Queensland at CommBank Emerging Socceroos Championships, Sydney, New South Wales	\$100.00
Mar 2026	MCCBF-2526-098-I	Andrew Tyson	Representing Australia at World Masters Hockey International Masters Cup, Breda, Netherlands	\$250.00
Mar 2026	MCCBF-2526-099-I	Dimple Amin-Patel (Parent)	Representing Queensland at 13–19 years Tennis SSA National Championships, Perth, Western Australia	\$100.00
Apr 2026	MCCBF-2526-103-I	Debbie Eglington (Parent)	Representing Queensland at 13–19 Years Swimming SSA National Championships, Melbourne, Victoria	\$150.00
Apr 2026	MCCBF-2526-085-I	Michelle Badke (Parent)	Representing Queensland at Australian Youth Women Championships, Melbourne, Victoria	\$150.00
May 2026	MCCBF-2526-101-I	Keith Gard	Representing Australia at Masters Inline Hockey World Championships, Garmisch-Partenkirchen, Germany	\$197.20
Total amount allocated				\$12,047.20
Final budget balance available for financial year				\$0.00



Coochiemudlo Island foreshore

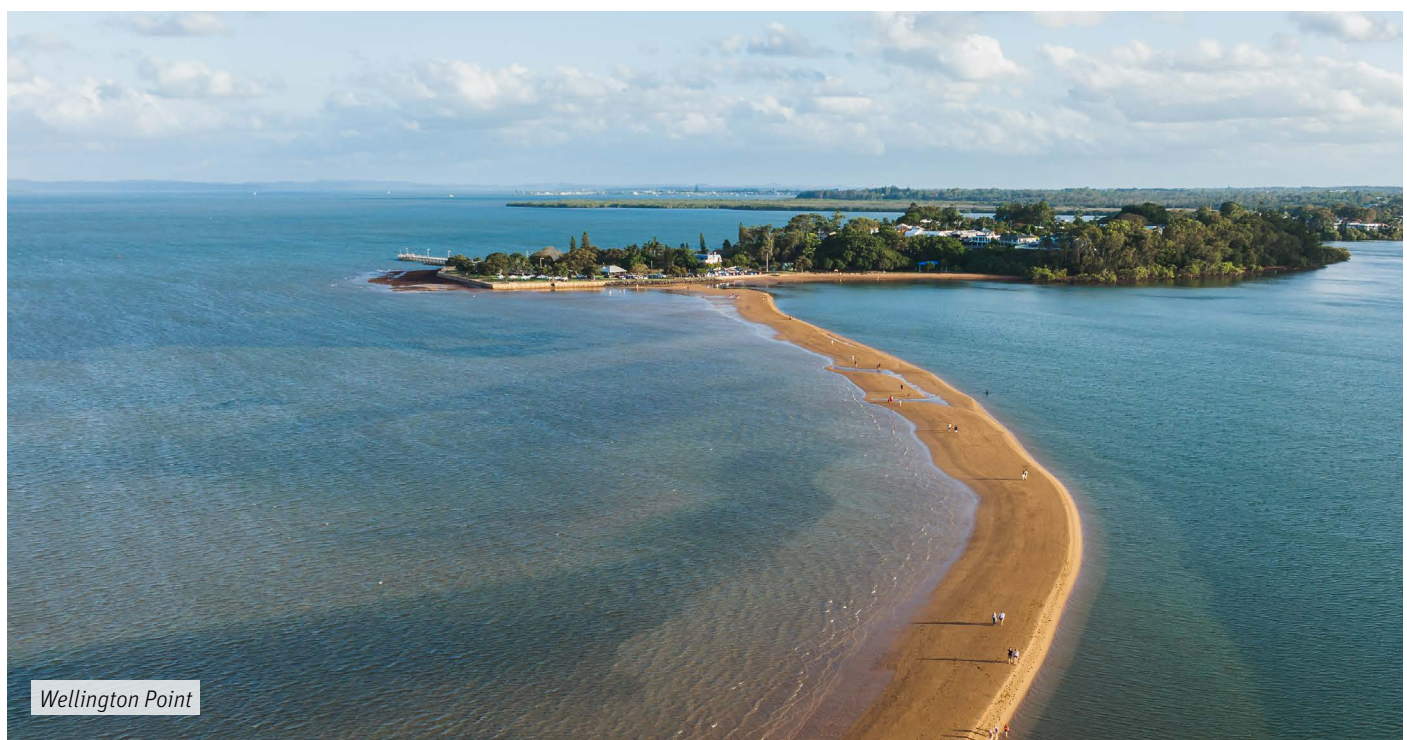
Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 1				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-015-0	Soroptimist International Bayside Inc.	Funding towards clothes swap event to promote recycling of fabrics	\$440.32
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of wet weather protection for Diamond 2	\$1,500.00
Jan 2026	MCCBF-2526-042-0	Redland City Bands Inc.	Purchase of four Bergerault musician's acoustic screens	\$250.00
Jan 2026	MCCBF-2526-048-0	Australian Volunteer Coast Guard Redland Bay (QF7)	Purchase of onboard communication headsets	\$500.00
Mar 2026	MCCBF-2526-052-0	The Cage Youth Foundation	Purchase of electric tools for groundworks	\$65.91
Apr 2026	MCCBF-2526-041-0	Allstars Netball Club Inc.	Purchase of portable marquee	\$2,485.99
Apr 2026	MCCBF-2526-065-0	Redlands Cricket Club Inc.	Purchase of two portable outdoor bench seats	\$2,209.09
Apr 2026	MCCBF-2526-075-0	Redlands Orchid Society	Purchase of new signage to promote Redlands Autumn Show	\$500.00
May 2026	MCCBF-2526-067-0	Redlands United Football Club	Purchase of six picnic tables	\$500.00
May 2026	MCCBF-2526-069-0	Redlands Highland Pipe Band Inc.	Purchase of pipe band uniforms and pipe accessories	\$500.00
May 2026	MCCBF-2526-105-0	Wellington Point Cricket Club Inc.	Purchase of marquees for shade and temporary changing rooms	\$806.50
Jun 2026	MCCBF-2526-062-0	Rotary Club of Wellington Point Inc.	Purchase of chairs, tables, corflute inserts, A-frames and table throws	\$1,289.39
Jun 2026	MCCBF-2526-096-0	Centre Against Sexual Violence Inc.	Purchase of printed materials and signage for rebranding of Cleveland office	\$1,000.00
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 2				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-014-0	Rotary Club of Cleveland Inc.	Funding towards the Cleveland Rotary Annual Charity Golf Day	\$1,500.00
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of wet weather protection for Diamond 2	\$280.00
Jan 2026	MCCBF-2526-042-0	Redland City Bands Inc.	Purchase of four Bergerault musician's acoustic screens	\$580.00
Jan 2026	MCCBF-2526-044-0	Redlands Victoria Point Sharks Junior Australian Football Club (Sponsor: Victoria Point Sharks Sporting Club Inc.)	Purchase of AFL equipment	\$500.00
Feb 2026	MCCBF-2526-049-0	Point Lookout Surf Lifesaving Club Inc.	Purchase and installation of a solar battery upgrade	\$1,500.00
Apr 2026	MCCBF-2526-072-0	Amity Point Fishing Club	Purchase of A-frame sign	\$435.00
May 2026	MCCBF-2526-067-0	Redlands United Football Club	Purchase of six picnic tables	\$1,500.00
May 2026	MCCBF-2526-084-0	Redlands Lawn Tennis Association	Purchase of nine double mesh tennis court nets	\$1,000.00
May 2026	MCCBF-2526-098-0	Redlands Bayside Masters Swimming Club	Purchase of first aid kit	\$178.10
Jun 2026	MCCBF-2526-082-0	The Bay Islands Singers Inc.	Purchase of sound equipment and storage cabinet	\$1,574.10
Jun 2026	MCCBF-2526-116-0	Old Schoolhouse Gallery Inc.	Purchase and installation of veranda blinds	\$3,000.00
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00



Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 3				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-002-0	Polish Ex-Servicemen's Association	Funding towards equipment for the Wiosna Polish Spring Festival	\$1,000.00
Sep 2025	MCCBF-2526-008-0	Queensland PCYC Capalaba	Boxing bags and basketball kit for Youth Program	\$465.85
Sep 2025	MCCBF-2526-014-0	Rotary Club of Cleveland Inc.	Funding towards the Cleveland Rotary Annual Charity Golf Day	\$1,000.00
Nov 2025	MCCBF-2526-011-0	Redland Bay Tennis Club Inc.	Purchase of surface mount refrigerated water bottle filler	\$500.00
Jan 2026	MCCBF-2526-044-0	Redlands Victoria Point Sharks Junior Australian Football Club (Sponsor: Victoria Point Sharks Sporting Club Inc.)	Purchase of AFL equipment	\$3,000.00
Mar 2026	MCCBF-2526-052-0	The Cage Youth Foundation	Purchase of electric tools for ground works	\$65.91
Mar 2026	MCCBF-2526-063-0	Redland Royals Brisbane Cricket Club Inc.	Funding towards the hosting of the RRB Cup Softball Cricket Tournament eighth annual event	\$3,000.00
Jun 2026	MCCBF-2526-062-0	Rotary Club of Wellington Point Inc.	Purchase of chairs, tables, corflute inserts, A-frames and table throws	\$65.42
Jun 2026	MCCBF-2526-082-0	The Bay Islands Singers Inc.	Purchase of sound equipment and storage cabinet	\$500.00
Jun 2026	MCCBF-2526-105-0	Wellington Point Cricket Club Inc.	Purchase of marquees for shade and temporary changing rooms	\$500.00
Jun 2026	MCCBF-2526-106-0	Myhorizon Ltd	Purchase of garden equipment and supplies	\$247.16
Jun 2026	MCCBF-2526-111-0	MATES Theatre Genesis Inc.	Funding towards upgrade of sound and lighting	\$364.02
Jun 2026	MCCBF-2526-112-0	Redlands Special Olympics	Purchase of gazebos	\$875.97
Total expended				\$11,584.33
Final budget balance available for financial year				\$462.87

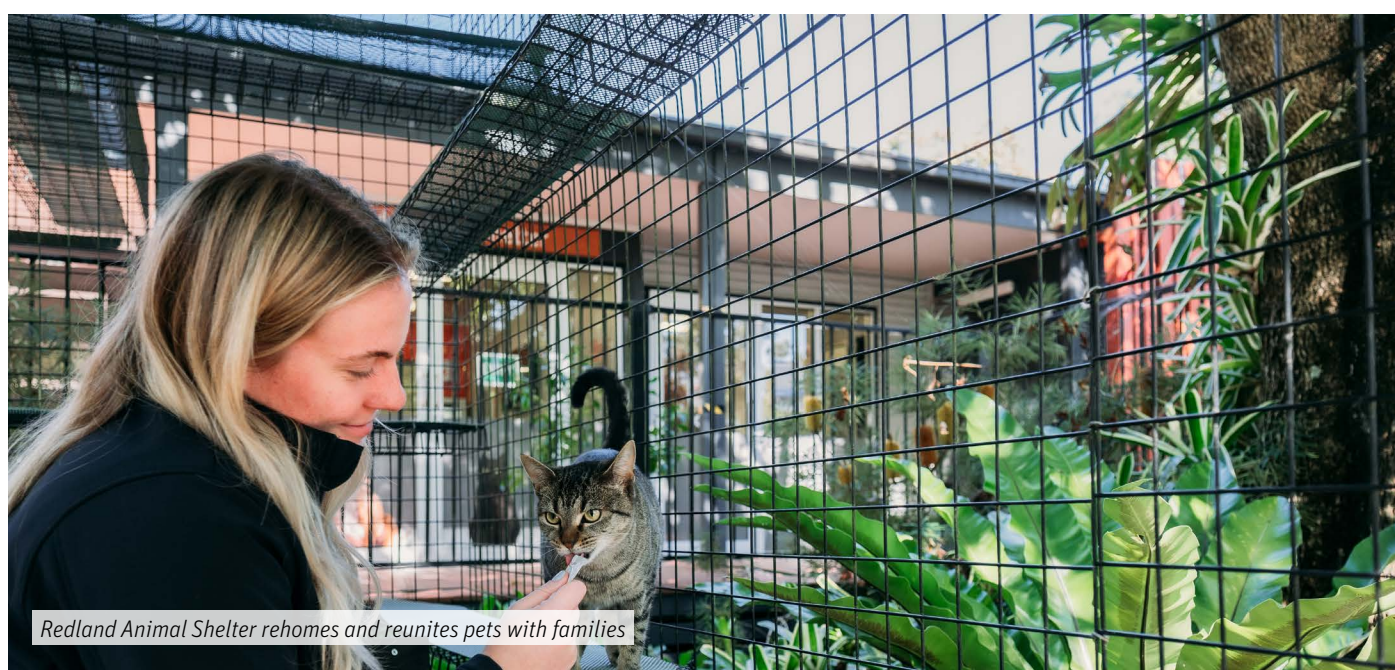
Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 4				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-014-0	Rotary Club of Cleveland Inc.	Funding towards Cleveland Rotary Annual Charity Golf Day	\$500.00
Sep 2025	MCCBF-2526-018-0	Coochiemudlo Island Progress Association	Funding towards recognition of Coochiemudlo Island Volunteers Luncheon and a branded cooler bag	\$2,329.20
Dec 2025	MCCBF-2526-035-0	Coochiemudlo Island Surf Life Saving Club Inc.	Funding towards first aid room upgrade with installation of custom-made cabinetry and benchtops	\$2,636.36
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of a wet weather protection for Diamond 2	\$280.00
Jan 2026	MCCBF-2526-042-0	Redland City Bands Inc.	Purchase of four Bergerault musician's acoustic screens	\$250.00
Jan 2026	MCCBF-2526-044-0	Redlands Victoria Point Sharks Junior Australian Football Club (Sponsor: Victoria Point Sharks Sporting Club Inc.)	Purchase of AFL equipment	\$3,000.00
Mar 2026	MCCBF-2526-059-0	Koala Action Group	Purchase of educational brochures	\$300.00
Apr 2026	MCCBF-2526-083-0	Coochiemudlo Island Native Nursery Inc.	Funding towards improvements to Coochiemudlo Island Native Nursery	\$2,403.00
Jun 2026	MCCBF-2526-062-0	Rotary Club of Wellington Point Inc.	Purchase of chairs, tables, corflute inserts, A-frames and table throws	\$348.64
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00



Wellington Point

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 5				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-001-0	Bay Islands Veteran Golfers (Sponsor: Macleay Island Lions Club Inc.)	Funding towards Lifestyle Challenge Cup Veterans Event	\$500.00
Sep 2025	MCCBF-2526-002-0	Polish Ex-Servicemen's Association	Funding towards equipment for the Wiosna Polish Spring Festival	\$1,500.00
Nov 2025	MCCBF-2526-011-0	Redland Bay Tennis Club Inc.	Purchase of surface mount refrigerated water bottle filler	\$500.00
Jan 2026	MCCBF-2526-043-0	Karragarra Island Ratepayers and Residents Association Inc.	Purchase of tadpole traps and baits for the Cane Toad Bust - Nature Group Project	\$861.97
Jan 2026	MCCBF-2526-044-0	Redlands Victoria Point Sharks Junior Australian Football Club (Sponsor: Victoria Point Sharks Sporting Club Inc.)	Purchase of AFL equipment	\$1,000.00
Jan 2026	MCCBF-2526-048-0	Australian Volunteer Coast Guard Redland Bay (QF7)	Purchase of onboard communication headsets	\$1,000.00
Feb 2026	MCCBF-2526-051-0	Bay Islands United Football Club	Purchase of SunSmart equipment for players	\$616.00
Apr 2026	MCCBF-2526-086-0	Tingira Boat Club	Purchase of freezer	\$2,000.00
May 2026	MCCBF-2526-085-0	SMBI Community Voice (Sponsor: Macleay Island Progress Association Inc.)	Purchase of portable PA system comprising wireless microphone, transmitter/receiver, speaker unit, cables, charger and accessories	\$2732.51
Jun 2026	MCCBF-2526-062-0	Rotary Club of Wellington Point Inc.	Purchase of chairs, tables, corflute inserts, A-frames and table throws	\$15.99
Jun 2026	MCCBF-2526-070-0	Circle of Men Inc.	Funding towards the provision of a safe space for the wellbeing and happiness of men to help alleviate loneliness and social isolation in our community	\$1,320.73
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 6				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-002-0	Polish Ex-Servicemen's Association	Funding towards equipment for the Wiosna Polish Spring Festival	\$500.00
Sep 2025	MCCBF-2526-014-0	Rotary Club of Cleveland Inc.	Funding towards Cleveland Rotary Annual Charity Golf Day	\$500.00
Nov 2025	MCCBF-2526-011-0	Redland Bay Tennis Club Inc.	Purchase of surface mount refrigerated water bottle filler	\$950.00
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of wet weather protection for Diamond 2	\$170.00
Jan 2026	MCCBF-2526-044-0	Redlands Victoria Point Sharks Junior Australian Football Club (Sponsor: Victoria Point Sharks Sporting Club Inc.)	Purchase of AFL equipment	\$144.70
Feb 2026	MCCBF-2526-045-0	Shoreline Association for Neighbourhood Development Inc.	Purchase of generator, LED solar generator and portable lithium LED lights	\$1576.91
Feb 2026	MCCBF-2526-052-0	The Cage Youth Foundation Ltd	Purchase of electric tools for ground works	\$1,500.00
May 2026	MCCBF-2526-069-0	Redlands Highland Pipe Band	Purchase of pipe band uniforms and pipe accessories	\$2,000.00
Jun 2026	MCCBF-2526-082-0	The Bay Islands Singers Inc.	Purchase of sound equipment and storage cabinet	\$1,520.06
Jun 2026	MCCBF-2526-090-0	Redland Bay Tennis Club Inc.	Purchase of television for digital noticeboard and live sports display	\$2,695.00
Jun 2026	MCCBF-2526-106-0	Myhorizon Ltd	Purchase of garden equipment and supplies	\$200.00
Total expended				\$11,756.67
Final budget balance available for financial year				\$290.53

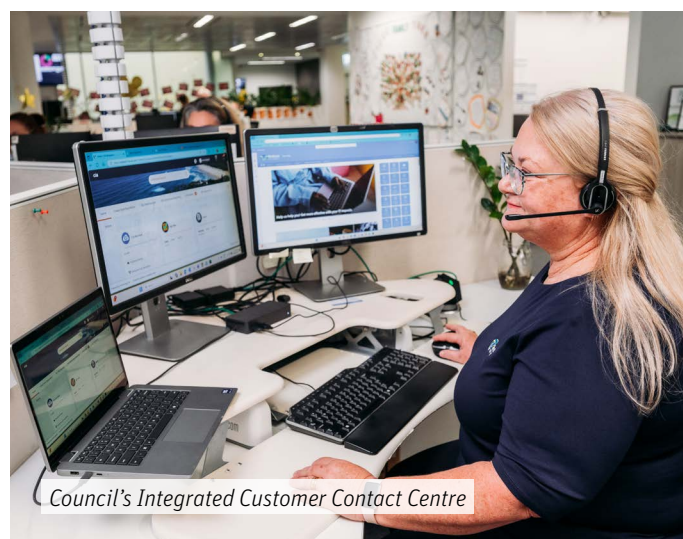


Redland Animal Shelter rehomes and reunites pets with families

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 7				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-001-0	Bay Islands Veteran Golfers (Sponsor: Macleay Island Lions Club Inc.)	Funding towards Lifestyle Challenge Cup Veterans Event	\$500.00
Sep 2025	MCCBF-2526-002-0	Polish Ex-Servicemen's Association	Funding towards equipment for the Wiosna Polish Spring Festival	\$1,500.00
Sep 2025	MCCBF-2526-014-0	Rotary Club of Cleveland Inc.	Funding towards Cleveland Rotary Annual Charity Golf Day	\$500.00
Oct 2025	MCCBF-2526-016-0	Alexandra Hills Community Football Club	Purchase of AFL footballs for club growth and development	\$2727.27
Nov 2025	MCCBF-2526-011-0	Redland Bay Tennis Club Inc.	Purchase of surface mount refrigerated water bottle filler	\$500.00
Feb 2026	MCCBF-2526-049-0	Point Lookout Surf Lifesaving Club Inc.	Purchase and installation of a solar battery upgrade	\$500.00
Feb 2026	MCCBF-2526-052-0	The Cage Youth Foundation Ltd	Purchase of electric tools for ground works	\$500.00
Feb 2026	MCCBF-2526-064-0	Redlands Rugby Union and Recreation Club Inc.	Purchase of three Point of Sale kits including touch screens, receipt printers, cash drawers and paper	\$906.82
Apr 2026	MCCBF-2526-076-0	Redland Coast Art Society Inc.	Purchase of vacuum, television with wall bracket for presentations and workshops, and air fryer to support catering during events	\$961.00
Apr 2026	MCCBF-2526-086-0	Tingira Boat Club	Purchase of freezer	\$1,000.00
May 2026	MCCBF-2526-056-0	Alexandra Hills Mens Shed	Purchase of laser cutter and engraver	\$1,249.00
May 2026	MCCBF-2526-067-0	Redlands United Football Club	Purchase of six picnic tables	\$1,000.00
Jun 2026	MCCBF-2526-062-0	Rotary Club of Wellington Point Inc.	Purchase of chairs, tables, corflute inserts, A-frames and table throws	\$203.11
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00



Libraries offer a range of resources, programs and events



Council's Integrated Customer Contact Centre

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 8				
Opening budget balance				\$12,047.20
Jan 2026	MCCBF-2526-048-0	Australian Volunteer Coast Guard Redland Bay (QF7)	Purchase of onboard communication headsets	\$249.00
Feb 2026	MCCBF-2526-064-0	Redlands Rugby Union and Recreation Club Inc.	Purchase of three Point of Sale kits including touch screens, receipt printers, cash drawers and paper	\$3,000.00
Apr 2026	MCCBF-2526-069-0	Redlands Highland Pipe Band	Purchase of pipe band uniforms and pipe accessories	\$500.00
Apr 2026	MCCBF-2526-075-0	Redlands Orchid Society	Purchase of new signage to promote Redlands Autumn Show	\$300.00
Apr 2026	MCCBF-2526-087-0	Birkdale Bridge Club	Purchase of dealing machine	\$2,000.00
May 2026	MCCBF-2526-056-0	Alexandra Hills Mens Shed	Purchase of laser cutter and engraver	\$2,000.00
May 2026	MCCBF-2526-099-0	Muddies Cricket and Recreational Club	Purchase of new laptop and accessories	\$1,853.64
Jun 2026	MCCBF-2526-113-0	Capalaba Football Club Inc.	Purchase of deep fryer	\$2,144.56
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00



Victoria Point streetscape

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 9				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-002-0	Polish Ex-Servicemen's Association	Funding towards equipment for the Wiosna Polish Spring Festival	\$3,000.00
Sep 2025	MCCBF-2526-008-0	Queensland PCYC Capalaba	Purchase of boxing bags and basketball kit for Youth Program	\$750.00
Nov 2025	MCCBF-2526-011-0	Redland Bay Tennis Club Inc.	Purchase of surface mount refrigerated water bottle filler	\$500.00
Nov 2025	MCCBF-2526-022-0	Capalaba Rotary Club Inc.	Funding towards Vocational Excellence and Police Officer of the Year Awards - Individual Recognition Awards	\$1,325.00
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of wet weather protection for Diamond 2	\$565.00
Jan 2026	MCCBF-2526-044-0	Redlands Victoria Point Sharks Junior Australian Football Club (Sponsor: Victoria Point Sharks Sporting Club Inc.)	Purchase of AFL equipment	\$1,000.00
Feb 2026	MCCBF-2526-052-0	The Cage Youth Foundation Ltd	Purchase of electric tools for ground works	\$500.00
Feb 2026	MCCBF-2526-064-0	Redlands Rugby Union and Recreation Club Inc.	Purchase of three Point of Sale kits including touch screens, receipt printers, cash drawers and paper	\$906.82
Mar 2026	MCCBF-2526-069-0	Redlands Highland Pipe Band	Purchase of pipe band uniforms and pipe accessories	\$500.00
Apr 2026	MCCBF-2526-076-0	Redland Coast Art Society Inc.	Purchase of vacuum, television with wall bracket for presentations and workshops, and air fryer to support catering during events	\$1,000.00
May 2026	MCCBF-2526-067-0	Redlands United Football Club	Purchase of six picnic tables	\$1,000.00
May 2026	MCCBF-2526-084-0	Redlands Lawn Tennis Association	Purchase of nine double mesh tennis court nets	\$500.00
Jun 2026	MCCBF-2526-113-0	Capalaba Football Club Inc.	Purchase of deep fryer	\$315.44
Jun 2026	MCCBF-2526-112-0	Redlands Special Olympics	Purchase of gazebos	\$184.94
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00

Month	Application ID	Applicant (including sponsor)	Brief project description	Amount approved (Ex GST)
Division 10				
Opening budget balance				\$12,047.20
Sep 2025	MCCBF-2526-002-0	Polish Ex-Servicemen's Association	Funding towards equipment for the Wiosna Polish Spring Festival	\$1,000.00
Sep 2025	MCCBF-2526-014-0	Rotary Club of Cleveland Inc.	Funding towards Cleveland Rotary Annual Charity Golf Day	\$400.00
Sep 2025	MCCBF-2526-015-0	Soroptimist International Bayside Inc.	Funding towards clothes swap event to promote recycling of fabrics	\$400.00
Jan 2026	MCCBF-2526-040-0	Redland Softball Association Inc.	Purchase of wet weather protection for Diamond 2	\$286.82
Jan 2026	MCCBF-2526-042-0	Redland City Bands Inc.	Purchase of four Bergerault musician's acoustic screens	\$500.00
Jan 2026	MCCBF-2526-048-0	Australian Volunteer Coast Guard Redland Bay (QF7)	Purchase of onboard communication headsets	\$500.00
Apr 2026	MCCBF-2526-075-0	Redlands Orchid Society	Purchase of new signage to promote Redlands Autumn Show	\$250.00
May 2026	MCCBF-2526-069-0	Redlands Highland Pipe Band Inc.	Purchase of pipe band uniforms and pipe accessories	\$1,000.00
May 2026	MCCBF-2526-087-0	Birkdale Bridge Club	Purchase of dealing machine	\$700.00
Jun 2026	MCCBF-2526-105-0	Wellington Point Cricket Club Inc.	Purchase of marquees for shade and temporary changing rooms	\$3,000.00
Jun 2026	MCCBF-2526-107-0	Raiders Netball Club Redlands Inc.	Purchase of marquee including accessories and leaf blower	\$2,794.15
Jun 2026	MCCBF-2526-111-0	MATES Theatre Genesis Inc.	Purchase of sound and lighting equipment	\$1,216.23
Total expended				\$12,047.20
Final budget balance available for financial year				\$0.00

Mayor and Councillors' Community Benefit Fund totals	
Total annual funding 2025–2026	\$132,519.20
Total funding provided 2025–2026	\$132,315.80
Total returned funding 2025–2026	\$550.00
Total funding provided after returns	\$131,765.80
Total unspent funding	\$753.40

Other community grants and sponsorship

Regional Arts Development Fund

The Regional Arts Development Fund (RADF) is an annual partnership between the Queensland Government through Arts Queensland and local governments, including Redland City Council. RADF promotes the value of arts, culture and heritage as key drivers of diverse and inclusive communities and strong regions. RADF objectives are to support arts and culture activities that provide public value for Queensland communities, build local cultural capacity, cultural innovation, and community pride.

In 2025–2026, \$130,000 was allocated through the program, with Arts Queensland contributing \$65,000 and Redland City Council contributing \$65,000.

The funding program awarded \$90,408 in Grants to 13 individuals and organisations. In one year, the program employed 56 local creatives, achieved 84 local outcomes, and engaged a total of 11,589 participants, demonstrating its significant impact on the local arts sector.

Council allocated \$39,592 to Council run initiatives including, RADF Assessment Panel Fees, and the PASSAGE Artist Development Program, Quandamooka Artist Camp and a Storyteller in Residence Program.

Applicant	Program, year and round	Grant ID	Approved amount
Ms Kristina Newton	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-01	\$3,819.00
Lucient Productions Pty Ltd Trading as Rough Sea Films	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-02	\$6,700.00
Ms Maria Cleary	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-04	\$5,867.00
Quandamooka Yoolooburrabee Aboriginal Corporation	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-05	\$6,925.00
Polish Ex-Servicemen's Association Sub Branch No8	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-08	\$9,942.00
Ms Erika Scott	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-10	\$5,000.00
Mirusia Productions	RADF 2025-26 Project and Activity Round 1	RADF-2526-R1-11	\$4,500.00
Macleay Island Inspirational Writers Group under the umbrella of Macleay Island Progress Association Inc.	RADF 2025-26 Project and Activity Round 2	RADF-2526-R2-03	\$2,801.00
Indelarts	RADF 2025-26 Project and Activity Round 2	RADF-2526-R2-06	\$9,338.00
Redland City Choir Inc.	RADF 2025-26 Project and Activity Round 2	RADF-2526-R2-07	\$9,800.00
Mrs Lauri Anderson	RADF 2025-26 Project and Activity Round 2	RADF-2526-R2-15	\$6,766.00
Ms Georgia Corowa	RADF 2025-26 Project and Activity Round 2	RADF-2526-R2-18	\$9,950.00
Redland City Bands	RADF 2025-26 Project and Activity Round 2	RADF-2526-R2-22	\$9,000.00
Total		13	\$90,408.00

Community Grants and Sponsorship Program

Council's Community Grants Program provides financial assistance for projects, events and initiatives that deliver positive outcomes for the local community.

During the 2025–2026 financial year, Council awarded a total of 74 grants valued at \$788,447.71 through a range of funding programs. The year also marked the introduction of the renewed Community Grants Program, featuring six new grant categories: Build and Thrive Grant, Community Celebration Grant, Community Support Grant, Events Grant, Rapid Response Grant, and the Signature Events Attraction and Retention Fund (SEARF).

Funding awarded during the year included:

- 42 Community Grants totalling \$481,283.99, delivered through Council's new Community Grants Program streams
- 22 other Community Grants totalling \$182,892.36 delivered through the legacy Community Grant Program including Capital Infrastructure Grant, Organisational Support Grant, Project Support Grant and Conservation Support Grant programs
- Seven Sponsorship and Quandamooka Cultural Awareness Grants totalling \$111,136.36
- Three Local Heritage Grants totalling \$13,135.00.

The funding supported projects, events and initiatives that contributed to community connection, community capacity, cultural participation, heritage conservation, environmental stewardship and community wellbeing across Redlands Coast. During the year, \$28,329.91 in unspent grant funding was returned to Council through project cancellations and acquittal underspends. These funds will be reallocated through future community funding programs, maximising the value of Council's investment in local community initiatives.

Applicant	Program, year and round	Grant ID	Approved amount
Amity Point Community Club Inc.	Build and Thrive Grant 2026	BTG-2526-004	\$5,400.00
Bay Islands United Football Club Inc.	Build and Thrive Grant 2026	BTG-2526-005	\$24,935.00
Redlands Touch Association Inc.	Build and Thrive Grant 2026	BTG-2526-019	\$25,003.62
Wynnum Redlands Canoe Club Inc.	Build and Thrive Grant 2026	BTG-2526-025	\$72,388.18
Total		4	\$127,726.80
Applicant	Program, year and round	Grant ID	Approved amount
Redlands United Football Club	Community Grants Program 2025 Capital Infrastructure	MC-25-005	\$50,000.00
Redland Yurara Art Society Inc.	Community Grants Program 2025 Capital Infrastructure	MC-25-006	\$7,370.00
Redland Bay Men's Shed Inc.	Community Grants Program 2025 Capital Infrastructure	MC-25-013	\$9,000.00
Redlands Church of Christ Inc.	Community Grants Program 2025 Capital Infrastructure	MC-25-016	\$10,000.00
Redland Coast Art Society Inc.	Community Grants Program 2025 Capital Infrastructure	MC-25-017	\$10,000.00
Macleay Island Bowls Club Inc.	Community Grants Program 2025 Capital Infrastructure	MC-25-018	\$10,000.00
Total		6	\$96,370.00

Applicant	Program, year and round	Grant ID	Approved amount
Shoreline Association for Neighbourhood Development Inc.	Community Celebration Grant 2026	CCG-2526-003	\$6,855.54
Calvary Family Church	Community Celebration Grant 2026	CCG-2526-013	\$15,000.00
Minjerribah Moorgumpin Elders In Council Aboriginal Corporation	Community Celebration Grant 2026	CCG-2526-014	\$15,000.00
Bay Islands Multi Sports and Recreation Association Inc. (BIMSARA)	Community Celebration Grant 2026	CCG-2526-017	\$5,710.00
Total		4	\$42,565.54
Applicant	Program, year and round	Grant ID	Approved amount
SMBI Garden Club Inc.	Community Support Grant	CSG-2526-001	\$2,290.00
Redlands Netball Association	Community Support Grant	CSG-2526-010	\$9,030.00
Redland City Choir Inc.	Community Support Grant	CSG-2526-011	\$3,000.00
University of the Third Age, Redlands District Inc.	Community Support Grant	CSG-2526-021	\$4,999.56
Redland District Committee on the Ageing Inc.	Community Support Grant	CSG-2526-034	\$10,905.00
Minjerribah Moorgumpin Elders In Council Aboriginal Corporation	Community Support Grant	CSG-2526-035	\$10,500.00
Total		6	\$40,724.56
Applicant	Program, year and round	Grant ID	Approved amount
Koala Rescue Redlands and Surrounds Inc.	Community Grants Program 2025 Conservation Support	CS-25-03	\$9,978.32
Ms Melissa Kling	Community Grants Program 2025 Conservation Support	CS-25-08	\$547.95
Ocean Crusaders Foundation Ltd	Community Grants Program 2025 Conservation Support	CS-25-13	\$10,000.00
Total		3	\$20,526.27
Applicant	Program, year and round	Grant ID	Approved amount
Stradbroke Chamber Music Festival Inc.	Events Grant 2026	EG-2526-001	\$6,207.40
Point Lookout Boardriders	Events Grant 2026	EG-2526-003	\$5,000.00
Shoreline Association for Neighbourhood Development Inc.	Events Grant 2026	EG-2526-004	\$4,067.00
Redlands Coast Hall of Fame and Sports Awards	Events Grant 2026	EG-2526-013	\$10,000.00
OASIS Masters Football Association Inc.	Events Grant 2026	EG-2526-015	\$7,670.00
Redlands Lawn Tennis Association	Events Grant 2026	EG-2526-016	\$5,000.00
Wellington Point Traders and Community Group	Events Grant 2026	EG-2526-018	\$10,000.00
Azerbaijani National Association of Queensland	Events Grant 2026	EG-2526-019	\$7,500.00
Total		8	\$55,444.40
Applicant	Program, year and round	Grant ID	Approved amount
Alan Tucker	Local Heritage Grants 2025-26	LHG-2526-03	\$5,000.00
Melissa James	Local Heritage Grants 2025-26	LHG-2526-04	\$3,135.00
Reginald Graham Hewitt	Local Heritage Grants 2025-26	LHG-2526-05	\$5,000.00
Total		3	\$13,135.00

Applicant	Program, year and round	Grant ID	Approved amount
Bay Islands Multi Sports and Recreation Association Inc. (BIMSARA)	Community Grants Program 2025 Organisation Support	OS-25-02	\$2,280.00
Lorikeets Netball Club	Community Grants Program 2025 Organisation Support	OS-25-03	\$5,000.00
Redlands Dog Obedience Club	Community Grants Program 2025 Organisation Support	OS-25-09	\$4,235.00
Enviro Fish Inc.	Community Grants Program 2025 Organisation Support	OS-25-10	\$1,725.00
RedCity Roar Basketball	Community Grants Program 2025 Organisation Support	OS-25-13	\$5,000.00
Redland Coast Art Society Inc.	Community Grants Program 2025 Organisation Support	OS-25-16	\$2,457.00
Redlands Hockey Association	Community Grants Program 2025 Organisation Support	OS-25-19	\$5,000.00
Coochiemudlo Island Progress Association Inc.	Community Grants Program 2025 Organisation Support	OS-25-21	\$2,730.00
Total		8	\$28,427.00
Applicant	Program, year and round	Grant ID	Approved amount
Kowhai Connect Inc.	Community Grants Program 2025 Project Support	PS-25-06	\$8,550.04
Redland Bay Men's Shed Inc.	Community Grants Program 2025 Project Support	PS-25-07	\$6,300.00
Baseball Queensland Inc.	Community Grants Program 2025 Project Support	PS-25-14	\$7,660.00
Redland Bay Tennis Club Inc.	Community Grants Program 2025 Project Support	PS-25-25	\$3,741.00
Alexandra Hills AFC	Community Grants Program 2025 Out of Round Project Support	PS2025-00R01	\$11,318.05
Total		5	\$37,569.09
Applicant	Program, year and round	Grant ID	Approved amount
STAR Community Services	Rapid Response 2026	RR-2526-002	\$2,931.82
Russell Island Mens Shed Inc.	Rapid Response 2026	RR-2526-003	\$1,462.18
Redlands Rugby Union Club	Rapid Response 2026	RR-2526-004	\$2,750.00
United Community Services Inc.	Rapid Response 2026	RR-2526-012	\$3,000.00
Cycling Without Age – Redlands Coast under the umbrella of Cycling Without Age Australia Inc.	Rapid Response 2026	RR-2526-016	\$2,632.75
Redlands Pickleball Club	Rapid Response 2026	RR-2526-018	\$2,813.63
Karragarra Community Garden	Rapid Response 2026	RR-2526-019	\$720.00
Isle of Coochie Golf Club Inc.	Rapid Response 2026	RR-2526-022	\$1,499.00
Redlands Netball Association	Rapid Response 2026	RR-2526-026	\$263.31
Amity Point Community Club Inc.	Rapid Response 2026	RR-2526-031	\$3,000.00
Wellington Point Cricket Club	Rapid Response 2026	RR-2526-032	\$3,000.00
Alexandra Hills Meteors Netball Club	Rapid Response 2026	RR-2526-038	\$3,000.00
Total		12	\$27,072.69

Applicant	Program, year and round	Grant ID	Approved amount
Robot Productions Pty Ltd	Signature Events Attraction and Retention Fund 2026	SEARF-2526-001	\$35,000.00
V.I. Jagusic and C.D.J. James trading as Grass Roots Bull Riding	Signature Events Attraction and Retention Fund 2026	SEARF-2526-002	\$30,000.00
Bayside South RSL Sub Branch	Signature Events Attraction and Retention Fund 2026	SEARF-2526-004	\$10,000.00
Redland Spring Festival Inc.	Signature Events Attraction and Retention Fund 2026	SEARF-2526-005	\$20,000.00
Returned and Service League of Australia (QLD Branch) Redlands Sub Branch Inc.	Signature Events Attraction and Retention Fund 2026	SEARF-2526-008	\$10,000.00
The Event Crew Pty Ltd	Signature Events Attraction and Retention Fund 2026	SEARF-2526-010	\$25,000.00
Australian Events Marketing Pty Ltd	Signature Events Attraction and Retention Fund 2026	SEARF-2526-013	\$20,000.00
Rocky Trail Entertainment Pty Ltd	Signature Events Attraction and Retention Fund 2026	SEARF-2526-019	\$37,750.00
Total		8	\$187,750.00
Applicant	Program, year and round	Grant ID	Approved amount
Redland City Choir Inc.	Sponsorship 2025	SP-25-10	\$9,000.00
STAR Community Services	Sponsorship 2025 and Quandamooka Cultural Awareness Funding	SP-25-12	\$15,636.36
Redland Museum Inc.	Sponsorship 2025	SP-25-16	\$5,000.00
NX Sports Community Foundation Ltd	Sponsorship 2025 and Quandamooka Cultural Awareness Funding	SP-25-19	\$31,500.00
Softball Australia Ltd	Sponsorship 2025	SP-25-22	\$21,000.00
Brisbane Bayside South Indian Association Inc.	Sponsorship 2025	SP-25-28	\$21,000.00
Rocky Trail Entertainment Pty Ltd	Sponsorship 2025	SP-25-32	\$8,000.00
Total		7	\$111,136.36

Targeted sponsorship

Council provided \$30,000 in targeted sponsorship to support the Quandamooka Festival delivered in September 2025. Following a 2025 review of Council's Grants and Sponsorship Program, the Targeted Sponsorship Program concluded in December 2025, with funding incorporated into the new Community Grants Program, commencing January 2026.

Financial contributions under the *Planning Act 2016*

In accordance with section 189A(1) of the *Local Government Regulation 2012*, Council did not contribute financially to any development conditions or enter into any community benefit agreements under the *Planning Act 2016* during the reporting period.

Joint government activity

In accordance with section 190(1)(d) of the *Local Government Regulation 2012*, Council did not undertake or incur expenditure on any service, facility, or activity supplied by another local government under a joint government agreement that involved levying special rates or charges during the 2025–2026 financial year.

Concessions for rates and charges

In line with section 190(1)(g) of the *Local Government Regulation 2012*, and our commitment to maintaining a fair, transparent, and socially responsible rating system, Council provides a range of concessions and rebates to support the community. These include:

- **Pensioner concessions:** Eligible pensioners are granted concessions on the differential general rate for their principal place of residence.
- **Water Subsidy Scheme:** Approved pensioners may receive concessions under this scheme for water usage for their principal place of residence.
- **Farming land concessions:** Landowners with contiguous parcels of land used for farming, and under the same ownership, may be eligible for rate concessions.
- **Medical concessions:** Households where a resident relies on home dialysis treatment may be granted concessions on water consumption charges to support medical needs.
- **Community and not-for-profit concessions:** Eligible not-for-profit organisations, community groups, and sporting associations may receive rate concessions, rebates or reduced charges.
- **Charitable and educational concessions:** Concessions, rebates, or reduced charges are granted for eligible properties used for religious, charitable or educational purposes.

These concessions reflect Council's ongoing commitment to supporting diverse community needs and ensuring equitable access to essential services.

Beneficial enterprises

Under section 41 of the *Local Government Act 2009*, a local government's annual report for each financial year must contain a list of all the beneficial enterprises conducted during the reporting period.

Council's beneficial enterprises include:

- Greenovate Pty Ltd (joint venture with Logan City Council and Ipswich City Council), and
- Redland Investment Corporation (RIC) as well as RIC's subsidiary companies that are local government-controlled entities:
 - RIC Toondah Pty Ltd
 - Cleveland Plaza Pty Ltd.

On 20 May 2026 Council resolved to transition over the next 12 months the RIC operations back to Council and to thereafter review its future business operating model.

Competitive neutrality complaints

In accordance with section 190(1)(i) of the *Local Government Regulation 2012*, Council received no competitive neutrality complaints relating to its Business Activities that are subject to the Code of Competitive Conduct during the reporting period. As a result, no recommendations were made by the competition authority under section 52(3), and there were no Council responses to report in accordance with section 190(1)(j).

Changes to tenders

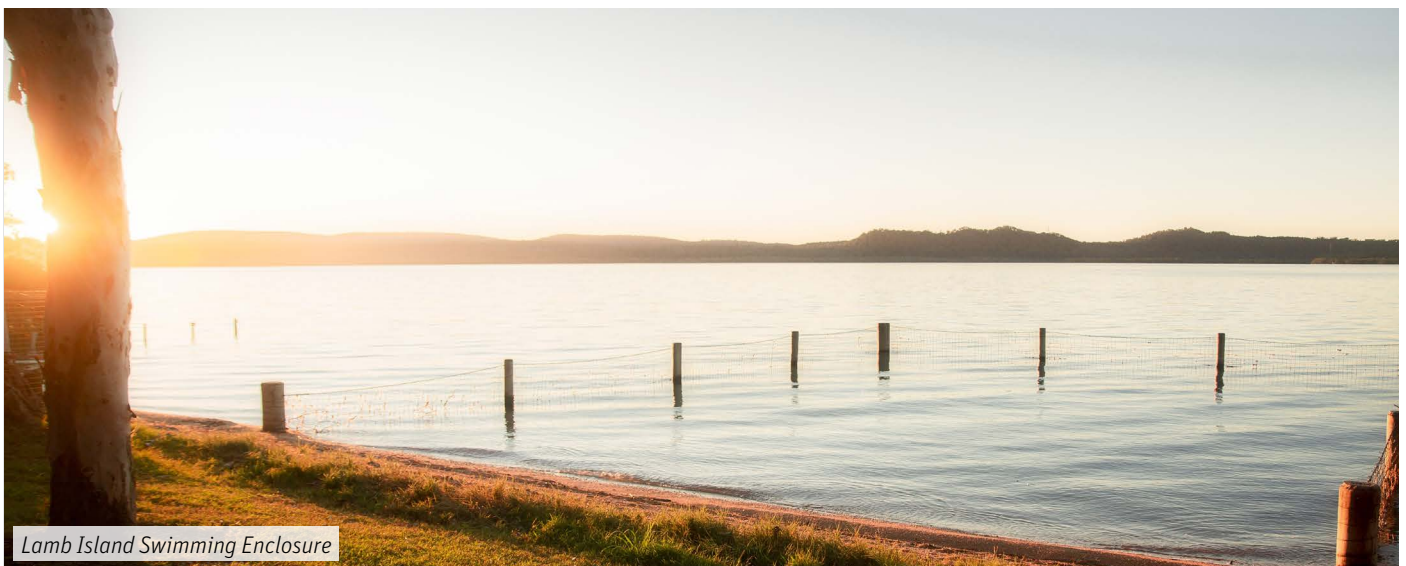
Redland City Council operates under Part 2 – Strategic Contracting Procedures. As a result, the reporting requirement under section 190(1)(e) of the *Local Government Regulation 2012* concerning invitations to change tenders under section 228(8) is no longer applicable. The requirement was removed from Council's *Procurement and Contracting Manual*, effective 17 July 2025.

Accordingly, invitations to change tenders will no longer be reported in Redland City Council's Annual Report.

Council registers

In accordance with section 190(1)(f) of the *Local Government Regulation 2012*, Council maintains the following registers (available to the public):

- Register of Assets
- Register of Business Activities
- Register of Cost – Recovery Fees
- Register of Councillor Conduct
- Register of Delegations – Chief Executive Officer to Employees
- Register of Delegations – Council to the Chief Executive Officer
- Register of Delegations – Mayor
- Register of Development Applications – Development
- Register of Exceptional Circumstances Waivers
- Register of Gifts
- Register of Identification of Related Parties by Key Management Personnel
- Register of Impounded Animals
- Register of Infrastructure Charges
- Register of Interests – Mayor, Councillors, Senior Executive Officers, and related persons
- Register of Lobbyists
- Register of Local Laws
- Register of Mayor Directions
- Register of Policies
- Register of Roads Map – Red e-Map



Report on Internal Audit

Internal Audit provides independent assurance to Councillors and management on the effectiveness of Council's governance, risk management and internal control frameworks. Through its audit activities, Internal Audit helps Council improve business processes and comply with legislative and policy requirements.

The function operates under Council's *Internal Audit Policy* (GOV-010-P) and Internal Audit Charter, which define its authority, independence and responsibilities. To maintain its independence, Internal Audit reports directly to the Chief Executive Officer and the Audit and Risk Management Committee. Administrative oversight is provided by the General Manager Organisational Services to ensure the function is appropriately resourced.

During 2025–2026, Council continued its co-sourced internal audit model, combining internal knowledge with specialist external expertise to deliver a comprehensive audit program focused on key strategic and operational risks.

The annual Internal Audit Plan is developed using a risk-based approach and is informed by consultation with management, the Audit and Risk Management Committee and the Queensland Audit Office. This ensures audit resources are directed to the areas of greatest risk and value to the organisation.

During the year, Internal Audit completed 13 audit reports and made 120 recommendations to strengthen Council's governance, risk management and internal controls. Internal Audit also monitored the implementation of 13 Queensland Audit Office recommendations. Overall, the audit work undertaken during the year confirmed that Council maintained a satisfactory internal control environment.

Audit recommendations 2025–2026	Council	Redland Investment Corporation
Open recommendations as at 1 July 2025	69	2
Recommendations added during the reporting period	120	-
Recommendations implemented during the reporting period	84	-
Open recommendations as at 30 June 2026	105	2



Bayview Conservation Area, Redland Bay

Audit and Risk Management Committee

The Audit and Risk Management Committee (Committee) supports Council in meeting its corporate governance responsibilities by providing independent oversight of financial reporting, risk management, internal controls, compliance and the Internal Audit function. The Committee operates in accordance with the *Local Government Act 2009*, the *Local Government Regulation 2012* and Council's *Audit and Risk Management Committee Charter*.

During 2025–2026, the Committee continued to oversee Council's risk and assurance framework, the Internal Audit program, implementation of audit recommendations and annual financial reporting.

The Chief Executive Officer, Executive Leadership Team and representatives of the Queensland Audit Office attended meetings as standing invitees. The Principal Adviser Audit and Integrity Services served as Committee Secretary, with Council officers attending as required to present reports and respond to Committee enquiries.

Committee membership and attendance

Member	Position and experience	4 Sep 2025	2 Oct 2025	9 Oct 2025	5 Mar 2026	4 Jun 2026
Mitchell Petrie (commenced 1 Dec 2020)	Independent Chair – Former KPMG Audit Assurance Partner with extensive experience in audit, governance, enterprise risk and board advisory.	✓	✓	✓	✓	✓
Mary Goodwin (commenced 1 Dec 2020)	Independent Member – Senior executive with extensive experience in governance, risk, strategy and procurement across the public and private sectors.	✓	✓	–	✓	✓
Louise Dudley (commenced 1 Dec 2025)	Independent Member – Former CEO of Urban Utilities with significant executive and board experience in infrastructure, utilities, sustainability and organisational transformation.	N/A	N/A	N/A	✓	✓
Mayor Jos Mitchell (commenced 15 May 2024)	Councillor Members – Provide elected member oversight and strategic insight into Council priorities.	✓	✓	✓	–	–
Cr Wendy Boglary (commenced 15 May 2024)	Councillor Members – Provide elected member oversight and strategic insight into Council priorities.	✓	✓	✓	✓	✓

Administrative Action Complaints disclosures

In accordance with section 187(1) of the *Local Government Regulation 2012*, Council is committed to the fair management of administrative action complaints. This commitment is underpinned by Council's *Complaints Management Policy* (GOV-014-P), which aligns Council's priority of delivering inclusive and ethical governance for the community. The policy reflects Council's commitment to resolving complaints fairly and in accordance with principles outlined in section 4 of the *Local Government Act 2009*.

The policy is supported by a guideline that outlines a clear administrative method of receiving, assessing and resolving complaints from community members relating to:

- a decision, or failure to make a decision
- an act, or failure to do an act
- the formulation of proposal or intention
- the making of a recommendation.

To support transparency and impartiality, Council's administrative action complaints are assessed and determined by the Legal Services unit independently of the relevant business area. All decision notices advise complainants of the available review and appeal options, including the right to lodge a complaint with the Queensland Ombudsman.

In accordance with section 187(2) of the *Local Government Regulation 2012*, Council is required to disclose the number of administrative action complaints received and resolved through its administrative action complaints process during the reporting period.

Administrative Action Complaints	Number
Number of complaints made under the Administrative Action Complaints process during 2025–2026	26
Number of complaints resolved under the Administrative Action Complaints process during 2025–2026	25
Number of complaints made under the Administrative Action Complaint process during 2025–2026 which remain unresolved as at 30 June 2026	2
Number of complaints made under the Administrative Action Complaint process during the previous financial year (2024–2025) which were unresolved as at 30 June 2025	1

Our Complaints process is available on Council's website.

People and Culture

Code of Conduct, education and training

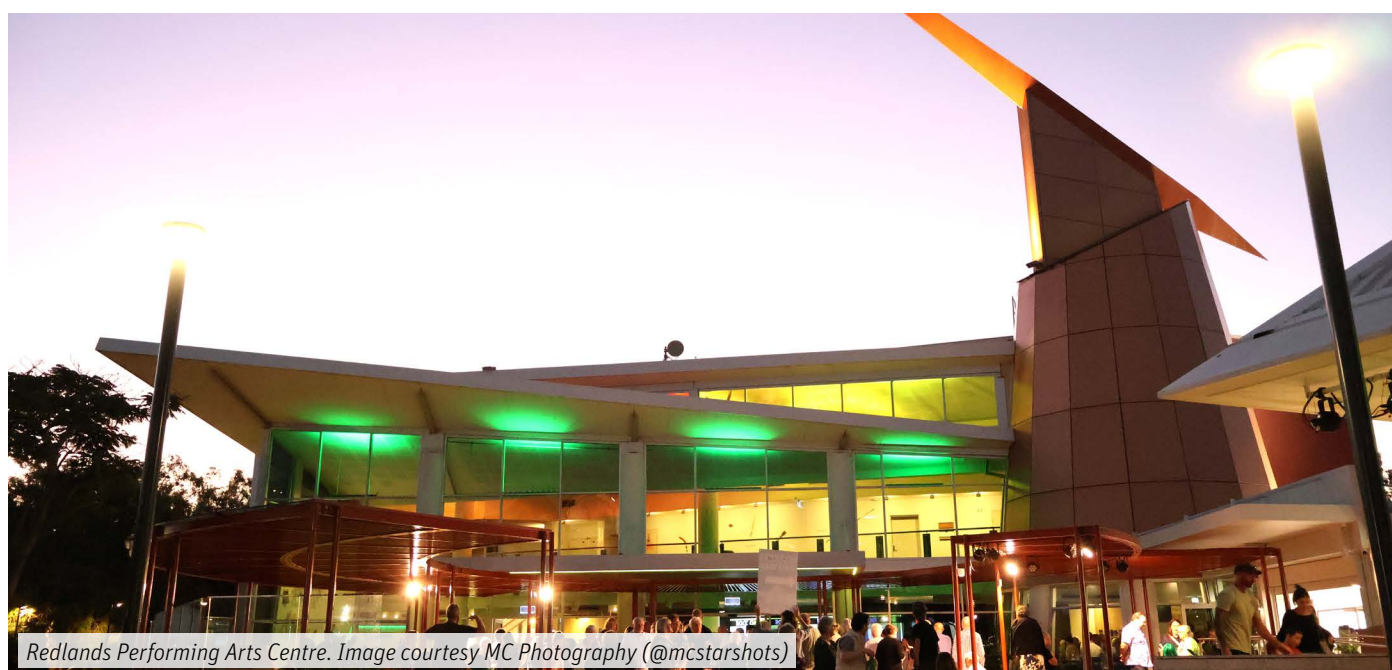
In accordance with section 22 of the *Public Sector Ethics Act 1994* the Chief Executive Officer of a public sector entity must ensure that the administrative procedures and management practices of the entity have proper regard to – (a) this Act and, in particular, the ethics principles and values; and (b) the entity's approved code of conduct.

Actions taken:

Code of Conduct eLearning training is mandated for all new employees and a refresher is required for all existing employees every two years. Content includes:

- Code of Conduct principles
- understanding acceptable behaviours
- identifying behaviours that are in breach of the Code
- understanding legal requirements as an employee
- gaining a procedural knowledge of what actions to take in the event of a breach of the Code.

In the 2025–2026 financial year, 645 employees completed the Code of Conduct eLearning training.



Redlands Performing Arts Centre. Image courtesy MC Photography (@mcstarshots)

Community Financial Report

This report provides community members with a user-friendly summary of the statutory financial statements of Redland City Council and its controlled entities (Council) as required by section 179 of the *Local Government Regulation 2012*.

The financial statements use accrual accounting, which means transactions are recorded when goods or services are received or provided – not when money changes hands. The report gives a simple, comprehensive overview of Council's financial results for the year ending 30 June 2026.

Council's financial statements are audited by the Queensland Audit Office and certified by the Mayor and the Chief Executive Officer as a true and fair presentation of the financial results. They are then adopted by Council and reported to the community.

The report provides an overview of the financial statements for the financial year ending 30 June 2026 to provide a simple, comprehensive view of Council's financial results.

Highlights

- Delivery of \$97 million worth of capital works during the year.
- \$369 million in revenue generated from rates and utility charges.
- Long-term loans are \$86 million used to fund the capital works program.
- Financial performance in the Statements of Comprehensive Income resulted in a net result of \$50 million and the recurrent operating result was a surplus of \$3 million.
- \$3.6 billion worth of property, plant and equipment assets managed.
- Community equity increased by \$178 million.
- Cash balance increased by \$40 million to \$325 million.
- \$27 million in State and Federal Government grants and subsidies recorded during the year.

Financial statements overview

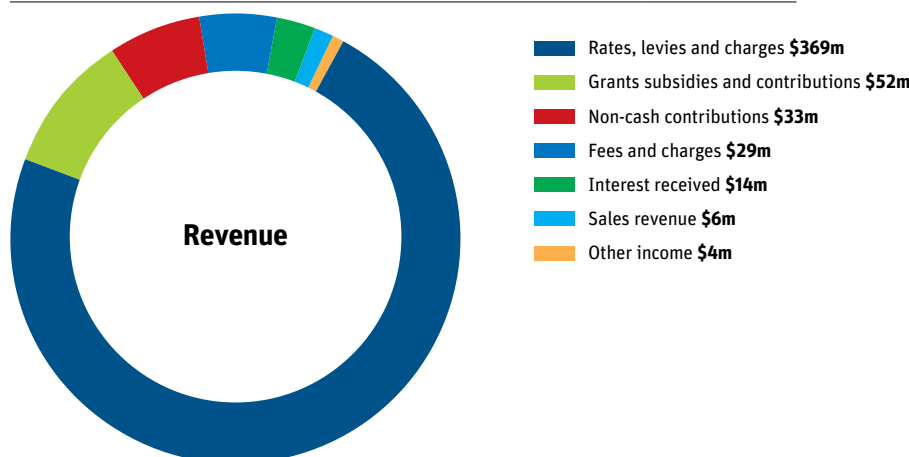
The financial statements consist of four reports with detailed notes that accompany them. They are set out under regulated formats to enable comparison across the local government sector. The four financial statements include:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

Statements of Comprehensive Income

Often called a profit and loss statement, the Statements of Comprehensive Income shows what Council earned (revenue) and spent (expenses) during the financial year to run its operations. It also reveals the net result, which affects community equity – essentially, our shared financial position. The below table provides a summary. For full details, see the Consolidated Statements of Comprehensive Income on [page 3 of 41] of the Annual Financial Statements, commencing on page 76 of the 2025–2026 Redland City Council Annual Report.

	2026 \$'000	2025 \$'000
What we earned (revenue):		
Recurrent and operating revenue	\$440,831	\$391,450
Capital revenue	\$65,765	\$39,634
Total income	\$506,596	\$431,084
What we spent (expenses):		
Recurrent expenses	\$(437,988)	\$(408,716)
Capital expenses	\$(18,154)	\$(20,119)
Total expenses	\$(456,142)	\$(428,835)
Net result	\$50,454	\$2,249



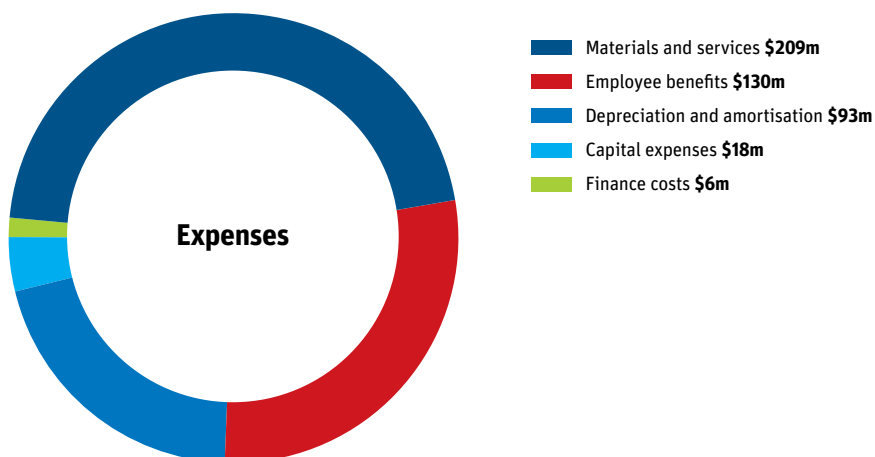
Revenue of \$507 million – where did the money come from?

Council generated \$507 million in total revenue during the financial year with \$369 million, or approximately 73 per cent, coming from rates, levies and utility charges. This revenue, largely contributed by Redlands Coast property owners and utility customers, funds the essential services, programs, facilities and infrastructure that support Redlands Coast every day.

Total revenue increased by \$76 million, or 18 per cent, compared to the previous year rising from \$431 million to \$507 million. The increases were driven by growth across a number of revenue streams, including rates and utility charges, development and related application fees, operating grants and subsidies and developer contributions. The most significant movements were increases of \$37 million in rates, levies and charges, \$22 million in non-cash contributions, and \$9 million in grants and subsidies.

Capital and operating grants are provided by State and Federal governments to support both general service delivery and the delivery of specific projects and infrastructure. As these grants are often linked to government funding programs and project milestones, annual funding levels can vary from year to year. Non-cash contributions primarily comprise infrastructure assets such as roads, stormwater networks, parks, and water and wastewater assets constructed by developers and transferred to Council. While these assets increase Council's asset base without an immediate cash outlay, they become Council's responsibility to maintain, renew and replace over their useful lives.

Expenses of \$456 million – where was the money spent?



Council invested \$456 million in delivering essential services, community programs, facilities and infrastructure during the financial year. This represents an increase of \$27 million, or six per cent, compared with the previous year. The increase was primarily driven by higher expenditure on materials and services, employee benefits, and depreciation and amortisation.

Materials and services expenditure increased due to higher bulk water purchase costs, increased service delivery and operational activities, and growth in asset maintenance and waste management costs. Employee benefits increased as a result of enterprise agreement salary increases, higher superannuation costs, recruitment to support service delivery, and additional resourcing associated with disaster management and recovery activities following ex-Tropical Cyclone Alfred.

Depreciation and amortisation increased as Council's asset base continued to grow through investment in new and upgraded infrastructure and the impact of asset revaluations. Capital expenses of \$18 million included landfill rehabilitation costs, impairment losses and the net loss on disposal of non-current assets, which represents the difference between the carrying value of assets removed from service and any proceeds received from their disposal.

Statement of Financial Position

Often referred to as the balance sheet, the Statement of Financial Position provides a snapshot of Council's financial position at 30 June each year. It shows the value of the assets owned by Council, the liabilities it owes, and the resulting community equity, which represents the community's net wealth.

During the financial year, Council's total assets increased by \$192 million to \$4.0 billion, primarily reflecting continued investment in infrastructure and the impact of asset revaluations. Total liabilities increased by \$14 million to \$265 million, largely due to the recognition of unearned grant revenue received in advance of project delivery.

As a result of these movements, community equity increased by \$178 million to \$3.7 billion, reflecting the continued growth in Council's asset base and overall financial position.

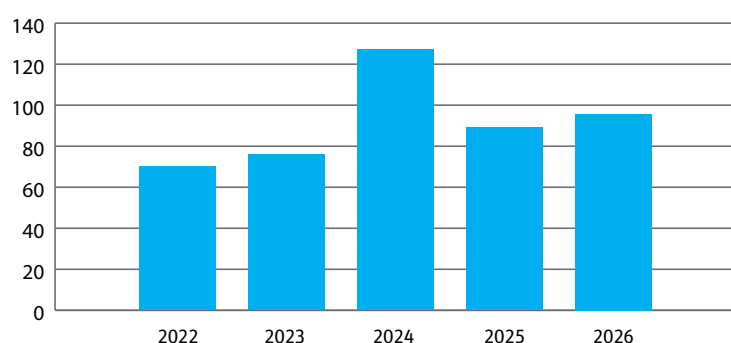
Capital works expenditure (Council) – key projects

Council delivered a \$97 million capital works program during the financial year, continuing investment in the infrastructure, facilities and community assets that support Redlands Coast. The program included upgrades and renewals across roads, water and wastewater networks, parks, recreational facilities and other essential community infrastructure.

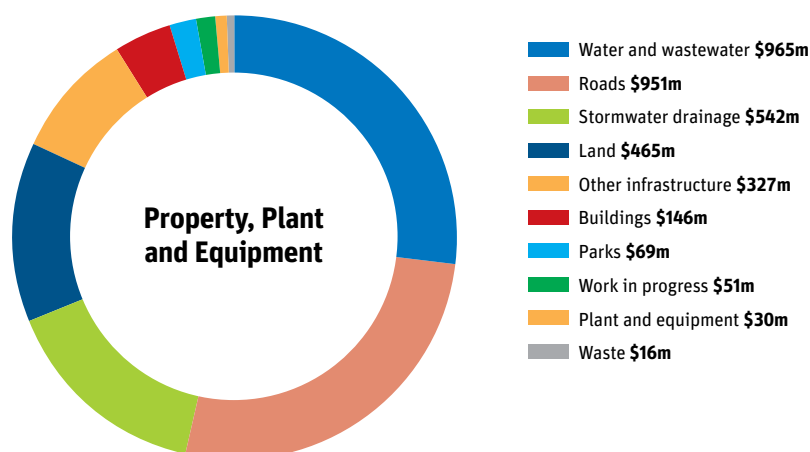
Capital investment contributed to growth in Council's asset base, with property, plant and equipment increasing to \$3.6 billion at 30 June 2026. This investment, together with asset revaluations completed during the year, supported a \$192 million increase in total assets and a \$178 million increase in community equity.

Council's capital program was delivered while maintaining prudent debt management. No new borrowings were drawn during the year and outstanding debt reduced through scheduled loan repayments, demonstrating Council's ongoing focus on balancing infrastructure investment with long-term financial sustainability.

Capital works expenditure (\$m)



Property, plant and equipment of \$3,562 million – what do we own?

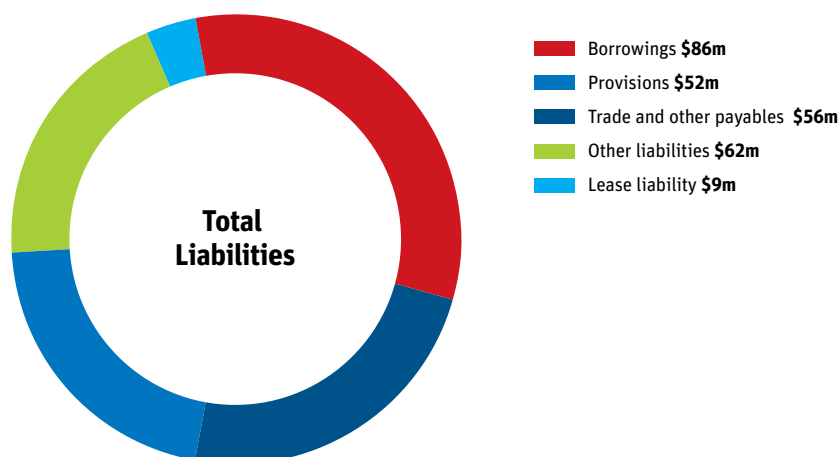


Property, plant and equipment represents \$3.6 billion, or 90 per cent of Council's total assets, and includes the roads, water and wastewater networks, stormwater infrastructure, parks, buildings and community facilities that support Redlands Coast. During the financial year, Council delivered a \$97 million capital works program, investing in the renewal, upgrade and expansion of community infrastructure.

Council also undertakes annual asset revaluations to ensure asset values reflect current replacement costs and market conditions. These revaluations increased asset values by \$128 million during the year.

Maintaining and renewing these assets helps ensure Council can continue delivering services and supporting the needs of the community into the future. For further details, refer to the Consolidated Statements of Financial Position on [page 4 of 41] of the Annual Financial Statements, commencing page 76 of the 2025–2026 Redland City Council Annual Report.

Liabilities of \$265 million – what do we owe?



Liabilities represent what Council owes to suppliers, employees or financial institutions both now and into the future.

The total value of all liabilities owed on 30 June 2026 was \$265 million, of which \$86 million (32 per cent) relates to borrowings from Queensland Treasury Corporation. Total liabilities increased by \$14 million (five per cent) during the year, mostly due to \$24 million recognition of unearned capital grants, where Council has received grant funds in advance of work being completed.

Importantly, Council did not draw any new borrowings during the year and reduced its Queensland Treasury Corporation debt through scheduled principal repayments, with borrowings decreasing from \$90 million to \$86 million.

Borrowings – why do we borrow money when we have cash in the bank?

The annual spend by Council on infrastructure is significant and Council must consider sustainable funding strategies for this work. Some community projects are financed through loan borrowings to ensure intergenerational equity in the allocation of cost over the life of the asset.

Under this principle, the cost of long-lived assets is shared between all who benefit from the assets now and into the future.

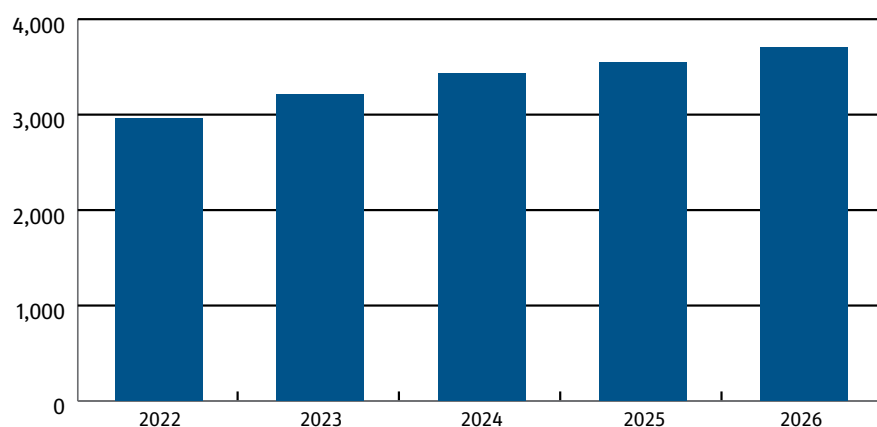
Council borrows from Queensland Treasury Corporate in accordance with Council's *Debt Policy* (FIN-009-P).

Statements of Changes in Equity

Community equity includes retained surpluses (the cumulation of net results over time) and an asset revaluation surplus, which is non-cash equity reflecting the increase in the value of assets compared to their original cost. The sum of retained surplus and the asset revaluation surplus balances to the difference between total assets and total liabilities and represents the net wealth of Council.

The Statements of Changes in Equity provide a reconciliation of how the movement in the net result, the asset revaluation surplus and any other changes in equity within the financial year has impacted community equity. During the year, community equity increased by \$178 million (five per cent).

Community equity (\$m)



Statements of Cash Flows

The Statements of Cash Flows provide a view of the incoming and outgoing flow of cash through the financial year as opposed to the Statements of Comprehensive Income, which include non-cash items and accruals. The Statements of Cash Flows show how cash was generated and where it flows to in broad categories including:

- Operating activities – cash flows in and out related to Council's operating activities such as receipt of rates, levies and charges, and payment to suppliers and employees
- Investing activities – cash flows in and out for investment in long-term assets such as the construction of infrastructure and offsetting capital grants and contributions
- Financing activities – cash flows in and out for borrowings and leases such as loans from QTC.

What were the major sources of cash flows in and out?

The table below compares the main sources of cash receipts and cash payments during the year compared to last year. Council invests surplus funds to earn the best return possible until the funds are required for operational or capital purposes.

Main sources of cash flows in and out	2026 \$'000	2025 \$'000
Net cash received from operations (excluding interest, borrowing costs and waste levy)	\$55,112	\$26,784
Cash received for waste levy (State)	\$5,046	\$5,637
Purchases and construction of assets	\$(84,128)	\$(76,614)
Capital grants, subsidies and contributions	\$58,190	\$35,399
Net borrowings	\$(5738)	\$23,230
Borrowing costs	\$(2,708)	\$(1,815)
Interest received	\$13,918	\$13,851

Measures of sustainability

Council plays a vital role in shaping liveable, sustainable communities for current and future generations. To help track our progress, the local government sustainability framework includes a set of financial measures that assess Council's ability to continue delivering essential services and infrastructure over time. Local governments are required to report on up to nine financial sustainability indicators, each with target levels that help gauge performance.

In addition to these required measures, Council also chooses to report on net financial liabilities to give the community a fuller picture of our financial position. These measures are outlined below.

Ratio	Target	2026	Five-year average	Performance: ✓ Achieved ✗ Not achieved
Council-controlled revenue ratio (%)*	N/A	90.24	91.53	N/A
Population growth ratio (%)*	N/A	1.23	1.09	N/A
Operating surplus ratio (%)	Greater than 0%	0.93	-1.97	✗
Operating cash ratio (%)	Greater than 0%	22.66	20.20	✓
Unrestricted cash expense cover ratio (months)	Greater than two months	5.66	N/A	✓
Asset sustainability ratio (%)	Greater than 60%	56.05	61.09	✓
Asset consumption ratio (%)	Greater than 60%	61.28	62.97	✓
Asset renewal funding ratio (%)*	N/A	100	N/A	N/A
Leverage ratio (times)	0 – 4 times	0.86	1.00	✓
Net financial liabilities ratio (%)^	Less than 60%	-27.90	-35.31	✓

* The Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only, there are no specific targets set for these ratios.

^ The Net financial liabilities ratio is not a financial sustainability measure for the Queensland Local Government Sector as prescribed and defined within the *Financial Management Sustainability Guideline 2024* issued by the Department of Local Government, Water and Volunteers. This is calculated using net financial liabilities (total liabilities minus current assets) divided by total operating revenue. The negative number indicates that Council's current assets exceed the total liabilities. Therefore, Council has exceeded this target. Council has elected to include this key performance indicator in the budget and reports on this monthly, as this ratio does not feature in the Annual Financial Statements. Council chooses to retain this indicator to provide more information to the community on the extent to which net financial liabilities can be serviced by operating revenues.

The five-year average operating surplus ratio is negative and mainly driven by an increase in operating expenses compared to an increase in operating revenue.

The asset sustainability ratio has a target to be achieved on average over the long-term (a period of at least 10 years) and is not necessarily expected to be met on a monthly or annual basis. Council regularly monitors this and achieving the target for the asset sustainability ratio continues to be a focus area. For further information please refer to [page 38 of 41] of the Annual Financial Statements, commencing page 76 of the 2025–2026 Redland City Council Annual Report.

Annual Financial Statements

The following pages 77-121 include Redland City Council's Consolidated Financial Statements for 2025–2026.

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026



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STATEMENTS OF COMPREHENSIVE INCOME

For the year ended 30 June 2026

		Consolidated		Council	
		2026	2025	2026	2025
	Note	\$000	\$000	\$000	\$000
Income					
Recurrent revenue					
Rates, levies and charges	3(a)	369,367	331,977	369,404	332,011
Fees	3(b)	28,433	23,147	27,848	22,576
Sales revenue		5,797	4,822	5,797	4,822
Grants, subsidies and contributions	3(d)(i)	19,724	14,780	19,724	14,780
Total recurrent revenue		423,321	374,726	422,773	374,189
Interest received	3(c)	13,923	13,848	13,877	13,792
Profit (loss) from equity accounted investments	14	(136)	(141)	(136)	(141)
Other income		3,723	3,017	3,380	3,017
Total operating revenue		440,831	391,450	439,894	390,857
Capital revenue					
Grants, subsidies and contributions	3(d)(ii)	32,347	28,171	32,347	28,171
Non-cash contributions	3(d)(ii)	33,418	11,463	33,418	11,463
Total capital revenue		65,765	39,634	65,765	39,634
Total income		506,596	431,084	505,659	430,491
Expenses					
Recurrent expenses					
Employee benefits	4	(129,622)	(123,160)	(128,465)	(121,910)
Materials and services	5	(208,865)	(193,942)	(211,279)	(194,155)
Finance costs		(6,589)	(5,010)	(6,584)	(5,007)
Depreciation and amortisation	6	(92,912)	(86,604)	(92,893)	(86,585)
Total recurrent expenses		(437,988)	(408,716)	(439,221)	(407,657)
Capital expenses	7	(18,154)	(20,119)	(18,154)	(20,119)
Total expenses		(456,142)	(428,835)	(457,375)	(427,776)
Net result		50,454	2,249	48,284	2,715
Other comprehensive income					
Items that will not be reclassified to net result					
Revaluation of property, plant and equipment	12	127,920	97,829	127,920	97,829
Total comprehensive income for the year		178,374	100,078	176,204	100,544

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

REDLAND CITY COUNCIL
STATEMENTS OF FINANCIAL POSITION
As at 30 June 2026

	Note	Consolidated		Council	
		2026	2025	2026	2025
		\$000	\$000	\$000	\$000
Current assets					
Cash and cash equivalents	8	274,939	234,893	273,019	232,776
Short-term investment	9	50,000	50,000	50,000	50,000
Receivables	10	59,396	56,831	57,672	56,769
Inventories		911	1,394	911	1,394
Other current assets		2,990	3,419	2,990	3,418
Total current assets		388,236	346,537	384,592	344,357
Non-current assets					
Investment property	11	10,429	9,799	3,685	3,379
Property, plant and equipment	12	3,561,878	3,409,689	3,548,200	3,397,600
Intangible assets		149	316	149	316
Right-of-use assets	13(a)	8,214	10,509	8,214	10,509
Other financial assets		74	73	11,842	11,842
Equity accounted investment	14	7,657	7,793	7,657	7,793
Total non-current assets		3,588,401	3,438,179	3,579,747	3,431,439
Total assets		3,976,637	3,784,716	3,964,339	3,775,796
Current liabilities					
Payables	15	55,935	55,530	54,410	55,214
Borrowings	16(a)	7,677	8,278	7,677	8,278
Lease liabilities	13(a)	402	900	402	900
Provisions	17(a)	27,988	31,613	27,953	31,613
Other liabilities	18(a)	54,880	30,252	46,855	22,215
Total current liabilities		146,882	126,573	137,297	118,220
Non-current liabilities					
Borrowings	16(b)	78,088	82,123	78,088	82,123
Lease liabilities	13(a)	8,350	10,140	8,350	10,140
Provisions	17(b)	24,660	28,170	24,624	28,110
Other liabilities	18(b)	7,244	4,671	7,244	4,671
Total non-current liabilities		118,342	125,104	118,306	125,044
Total liabilities		265,224	251,677	255,603	243,264
Net community assets		3,711,413	3,533,039	3,708,736	3,532,532
Community equity					
Asset revaluation surplus	19	1,841,866	1,713,946	1,837,952	1,710,032
Retained surplus		1,869,547	1,819,093	1,870,784	1,822,500
Total community equity		3,711,413	3,533,039	3,708,736	3,532,532

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

REDLAND CITY COUNCIL
STATEMENTS OF CHANGES IN EQUITY
For the year ended 30 June 2026

Consolidated	Asset Revaluation Surplus \$000	Retained Surplus \$000	Total Community Equity \$000
	Note	12	
Balance as at 1 July 2024	1,616,117	1,816,844	3,432,961
Net result	-	2,249	2,249
Other comprehensive income for the year:			
Increase in asset revaluation surplus	97,829	-	97,829
Total comprehensive income for the year	97,829	2,249	100,078
Balance as at 30 June 2025	1,713,946	1,819,093	3,533,039
Net result	-	50,454	50,454
Other comprehensive income for the year:			
Increase in asset revaluation surplus	127,920	-	127,920
Total comprehensive income for the year	127,920	50,454	178,374
Balance as at 30 June 2026	1,841,866	1,869,547	3,711,413

Council

Balance as at 1 July 2024	1,612,203	1,819,785	3,431,988
Net result	-	2,715	2,715
Other comprehensive income for the year:			
Increase in asset revaluation surplus	97,829	-	97,829
Total comprehensive income for the year	97,829	2,715	100,544
Balance as at 30 June 2025	1,710,032	1,822,500	3,532,532
Net result	-	48,284	48,284
Other comprehensive income for the year:			
Increase in asset revaluation surplus	127,920	-	127,920
Total comprehensive income for the year	127,920	48,284	176,204
Balance as at 30 June 2026	1,837,952	1,870,784	3,708,736

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

STATEMENTS OF CASH FLOWS

For the year ended 30 June 2026

		Consolidated		Council	
	Note	2026 \$000	2025 \$000	2026 \$000	2025 \$000
Cash flows from operating activities					
Receipts from customers		403,659	355,792	405,818	355,890
Payments to suppliers and employees		(370,299)	(341,475)	(372,220)	(340,656)
		33,360	14,317	33,598	15,234
Interest received		13,918	13,851	13,877	13,792
Non-capital grants and contributions		27,139	14,776	27,139	14,776
Borrowing costs	16(c)	(2,708)	(1,815)	(2,708)	(1,815)
Right-of-use liabilities interest expense	13(a)	(341)	(494)	(341)	(494)
Net cash inflow from operating activities	24	71,368	40,635	71,565	41,493
Cash flows from investing activities					
Payments for property, plant and equipment		(84,128)	(76,614)	(84,128)	(76,614)
Payment for investment property		-	(1,576)	-	(1,576)
Proceeds from sale of property, plant and equipment		1,212	1,472	1,212	1,472
Equity accounted investment		-	(5,103)	-	(5,103)
Capital grants, subsidies and contributions		58,190	35,399	58,190	35,399
Net cash (outflow) from investing activities		(24,726)	(46,422)	(24,726)	(46,422)
Cash flows from financing activities					
Proceeds from borrowings	16(c)	-	27,922	-	27,922
Repayment of borrowings	16(c)	(5,738)	(4,692)	(5,738)	(4,692)
Right-of-use assets lease payment		(858)	(905)	(858)	(905)
Net cash (outflow) inflow from financing activities		(6,596)	22,325	(6,596)	22,325
Net increase in cash and cash equivalents held		40,046	16,538	40,243	17,396
Cash and cash equivalents at beginning of the financial year		234,893	218,355	232,776	215,380
Cash and cash equivalents at end of the financial year	8	274,939	234,893	273,019	232,776

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

1 Summary of accounting policies**1(a) Basis of preparation and statement of compliance**

Redland City Council (Council) is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2025 to 30 June 2026. 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 complies with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) as applicable to not-for-profit entities.

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

1(b) Principles of consolidation

Council and its controlled entities together form the consolidated entity which is referred to in these financial statements as 'the Group'. The financial statements of controlled entities are included in the consolidated financial statements where material by size or nature, from the date when control commences until the date when control ceases.

Transactions between Council and entities controlled by Council have been eliminated when preparing consolidated financial statements. In addition, the accounting policies of controlled entities have been adjusted on consolidation where necessary, to ensure the financial statements of the consolidated entity are prepared using accounting policies that are consistent with those of Council. Information on controlled entities that have been consolidated is included in Note 27.

Redland Investment Corporation Pty Ltd (consolidated)

Council has 100% ownership of Redland Investment Corporation Pty Ltd (RIC) which is limited by shares. RIC manages three significant projects across the city on behalf of Council. RIC has the following subsidiaries:

Cleveland Plaza Pty Ltd (consolidated to the RIC Group)

RIC has 100% ownership of Cleveland Plaza Pty Ltd (Cleveland Plaza) which is limited by shares. Cleveland Plaza Pty Ltd was formed to own and manage the retail investment properties at 48 and 66-68 Bloomfield Street, Cleveland.

RIC Toondah Pty Ltd (consolidated to the RIC Group)

RIC has 100% ownership of RIC Toondah Pty Ltd (RIC Toondah) which is limited by shares. RIC Toondah Pty Ltd is a party to the Toondah Harbour Joint Venture along with the Minister for Economic Development Queensland (MEDQ) and Council. Council's interest in the joint venture is 50%. RIC Toondah also administers the day-to-day management of the joint venture for the Toondah Harbour Priority Development Area. The transactions in this entity, though nominal, have been consolidated to the RIC Group.

Separate consolidated financial statements for RIC have been prepared for the financial year ended 30 June 2026 and are audited by the Auditor-General of Queensland.

1(c) Date of authorisation

The consolidated financial statements were authorised for issue on the date they were submitted to the Auditor-General for final signature. This is the date the management certificate was signed.

1(d) Currency

Council uses the Australian dollar as its functional currency and its presentation currency.

1(e) Rounding and comparatives

Amounts included in the consolidated financial statements have been rounded to the nearest \$1,000, or to zero if they are less than \$500.

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard or comparative information is prepared on the same basis as prior year.

1 Summary of accounting policies - continued

1(f) 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.

1(g) Volunteer services

Council elects not to recognise volunteer services, or a class of volunteer services, as the fair value of those services cannot be measured reliably and would not be purchased if these services were not donated.

1(h) New and amended standards

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

Standards issued by the AASB but not yet effective

AASB 18 Presentation and Disclosure in Financial Statements will be effective for Council for periods beginning from 1 January 2028. Council will monitor potential modifications of AASB 18 for application by not-for-profit entities to assess impacts on Council's financial statement presentation and disclosure requirements.

The impact of any Australian Accounting Standards and Interpretations other than noted above that have been recently issued or amended, but are not yet effective, are either not considered to be material or are not applicable to the consolidated entity.

1(i) Critical accounting judgements and key sources of estimation uncertainty

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed on an ongoing basis.

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statements notes:

Revenue analysis (Note 3)

Valuation and depreciation of property, plant and equipment (Note 6 and 12)

Investment property (Note 11)

Leases (Note 13)

Employee benefit obligations (Note 15 and 17)

Landfill rehabilitation provision (Note 17)

Contingent liabilities and contingent assets (Note 21)

2 Statement of functions and activities

2(a) Functions of the consolidated entity (Summary)

Council's functions and activities are determined based on service delivery. The consolidated entity comprises Council and entities it controls (refer to Note 1(b)).

Community and Customer Services

Community and Customer Services delivers customer services, cultural and library services, customer experience improvement, strategic and statutory planning and development assessment, community development and social infrastructure services, and environmental partnerships and regulatory services. It also leads government relations and advocacy, economic development and investment attraction.

2 Statement of functions and activities - continued**2(a) Functions of the consolidated entity (Summary) - continued****Infrastructure and Operations**

Infrastructure and Operations plans, delivers and maintains Council infrastructure assets (including roads, pathways, parks, recreation facilities and conservation areas) and provides water supply and wastewater services (City Water) and waste collection and disposal services (City Waste). It also includes coordination of external funding, portfolio and asset management, and delivery of major projects.

Organisational Services

Organisational services provides corporate services including communications and engagement, tourism support, information technology and cyber security, fleet and logistics, finance, risk and legal, procurement and contracts management, enterprise change, governance, integrity, disaster management and internal audit.

Office of the CEO and People, Culture and Organisational Performance

Office of the CEO and People, Culture and Organisational Performance supports organisational leadership and performance through workforce strategy and employee relations, payroll and workforce services, safety and psychosocial health, and corporate planning and transformation initiatives.

Redland Investment Corporation Pty Ltd (RIC)

RIC was established to identify alternative revenue sources and business opportunities and realise value for Council and the community, with a focus on progressing the Weinam Creek PDA, Toondah Harbour PDA, and Capalaba Town Centre Revitalisation projects.

2(b) Analysis of results by function

Income, expenses and assets defined between recurring and capital are attributed to the following functions:

Year ended 30 June 2026

Functions	Gross income			Total Income	Total Expenses	Net Result	Total Assets
	Recurrent grants	Capital grants	Other income				
	\$000	\$000	\$000				
Community and Customer Services	1,418	-	24,715	26,133	(81,893)	(55,760)	59,727
Infrastructure and Operations	9,927	8,141	286,629	304,697	(338,643)	(33,946)	3,113,575
Organisational Services	7,132	109	167,527	174,768	(37,659)	137,109	791,029
Office of the CEO and People Culture and Organisational Performance	61	-	-	61	820	881	8
Total Council	18,538	8,250	478,871	505,659	(457,375)	48,284	3,964,339
Redland Investment Corporation Pty Ltd (net of eliminations) *	-	-	937	937	1,233	2,170	12,298
Total Consolidated	18,538	8,250	479,808	506,596	(456,142)	50,454	3,976,637

Year ended 30 June 2025

Functions	Gross income			Total Income	Total Expenses	Net Result	Total Assets
	Recurrent grants	Capital grants	Other income				
	\$000	\$000	\$000				
Community and Customer Services **	1,273	295	20,649	22,217	(86,279)	(64,062)	84,333
Infrastructure and Operations **	4,301	8,292	235,369	247,962	(311,701)	(63,739)	2,982,691
Organisational Services	7,919	-	152,378	160,297	(28,799)	131,498	708,761
Office of the CEO and People Culture and Organisational Performance	15	-	-	15	(997)	(982)	11
Total Council	13,508	8,587	408,396	430,491	(427,776)	2,715	3,775,796
Redland Investment Corporation Pty Ltd (net of eliminations) *	-	-	593	593	(1,059)	(466)	8,920
Total Consolidated	13,508	8,587	408,989	431,084	(428,835)	2,249	3,784,716

* Refer to the separate financial statements of RIC for its financial performance and position prior to eliminations, accessible from Council's website: www.redland.qld.gov.au. Of note, the value of Council's investment in its wholly owned subsidiary, RIC, at reporting date was \$11,768,846 (2025: \$11,768,846).

At its General Meeting on 20 May 2026, Council resolved to integrate the operations and projects of RIC into Council's Major Projects Group. Transition activities commenced during 2025-26 and include the progressive transfer of project delivery, governance, contractual and operational responsibilities to Council. RIC is expected to progressively wind down its operations following completion of this transition. As RIC remains a controlled entity at 30 June 2026, its financial results continue to be consolidated within Council's financial statements.

**During the 2025-26 financial year an internal restructure resulted in Major Projects being incorporated into Infrastructure and Operations; and Advocacy & Economic Development being incorporated into Community and Customer Services.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

3 Revenue analysis**3(a) Rates, levies and charges**

Rates, levies and charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period to which they relate.

Water consumption charges, which are levied in arrears, are recognised based on the period in which they are consumed, except for the access charge which is a fixed component, and is recognised over the levying period.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
General rates	143,928	133,039	143,965	133,073
State Emergency Service (SES) charges	541	482	541	482
Environment and landfill remediation charges	25,136	18,128	25,136	18,128
Water access	28,220	24,974	28,220	24,974
Water consumption	64,319	58,606	64,319	58,606
Wastewater	63,241	59,449	63,241	59,449
Trade waste	2,716	2,294	2,716	2,294
Waste collection charges	45,249	38,903	45,249	38,903
Total rates and utility charges	373,350	335,875	373,387	335,909
Less: Pensioner remissions and rebates	(3,983)	(3,898)	(3,983)	(3,898)
	369,367	331,977	369,404	332,011

3(b) Fees

Revenue arising from fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the services being provided. The performance obligation relates to the specific services provided to the customers.

Licenses granted by Council are all either short-term or low-value and all revenue from licences is recognised at the time that the license is granted rather than over the term of the license.

Revenue from infringements is recognised upon issue of infringement notice and the receivable is adjusted for expected credit losses.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Fines and penalties	4,017	3,980	4,017	3,980
Mooring and parking fees	647	671	534	569
Search fees	1,077	1,066	1,077	1,066
Development and related application fees	9,517	6,726	9,517	6,726
License fees	6,053	5,018	6,053	5,018
Commercial collection fees	832	565	832	565
Operational works application fees	1,650	988	1,650	988
Other fees and charges	4,640	4,133	4,168	3,664
	28,433	23,147	27,848	22,576

3(c) Interest received

Interest on short-term investment is accrued over the term of the investment.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Interest received from investments	12,753	12,853	12,707	12,797
Interest from overdue rates and utility charges	1,170	995	1,170	995
	13,923	13,848	13,877	13,792

3(d) Grants, subsidies and contributionsGrants and subsidies

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.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control, and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input method, being either costs or time incurred, is deemed to be the most appropriate method to reflect the transfer of benefit.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

3 Revenue analysis - continued**3(d) Grants, subsidies and contributions - continued**

For capital grants received 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 when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred.

For operating grants that do not contain sufficiently specific performance obligations, revenue is recognised when Council obtains control of the funds.

Grants received where performance obligations have not yet been met are recognised as unearned grants and subsidies.

Cash contributions

Cash contributions are received by Council through infrastructure charges indicated in decision notices for developments such as material change of use, reconfiguration of a lot, plan sealing and/or new construction. The cash received is generally used for augmentation of infrastructure headworks. Council recognises revenue upon completion of the legislative trigger for payment.

Non-cash contributions

Physical assets contributed to Council by developers in the form of water, wastewater, road works, stormwater and park equipment are recognised as revenue when Council obtains control of the asset and the asset's fair value can be reliably measured. Generally, this is when the development becomes 'on-maintenance' and when there is sufficient data in the form of drawings and plans to determine the specifications and value of such assets. The related assets are recognised as non-current assets if the fair value of the asset acquired is above the recognition thresholds.

Recurrent/operating and capital classification

Grants, subsidies and contributions are classified as operating or capital depending on the purpose for which they were received.

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

All other grants, subsidies and contributions received are classified as recurrent/operating revenue.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
(i) Recurrent				
Financial assistance grant	6,966	7,582	6,966	7,582
State Government grants and subsidies	11,571	5,926	11,571	5,926
Cash contributions	1,187	1,272	1,187	1,272
	19,724	14,780	19,724	14,780
(ii) Capital				
Government grants and subsidies	8,250	8,587	8,250	8,587
Cash contributions	24,097	19,584	24,097	19,584
Non-cash contributions	33,418	11,463	33,418	11,463
	65,765	39,634	65,765	39,634

(iii) Timing of revenue recognition for grants, subsidies and contributions

	2026		2025	
	Revenue	Revenue	Revenue	Revenue
	recognised at	recognised	recognised	recognised
	point in time	over time	at point in	over time
			time	
	\$000	\$000	\$000	\$000
Consolidated				
Government grants and subsidies	44,654	7,417	32,231	10,720
Non-cash contributions	33,418	-	11,463	-
	78,072	7,417	43,694	10,720
Council				
Government grants and subsidies	44,654	7,417	32,231	10,720
Non-cash contributions	33,418	-	11,463	-
	78,072	7,417	43,694	10,720

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

4 Employee benefits

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Staff wages and salaries	105,146	98,223	104,199	97,056
Councillors' remuneration*	1,600	1,565	1,600	1,565
Annual leave and long service leave entitlements	12,230	12,409	12,252	12,528
Superannuation	14,524	12,321	14,442	12,212
	133,500	124,518	132,493	123,361
Other employee related expenses	4,367	6,606	4,215	6,513
	137,867	131,124	136,708	129,874
Less: Capitalised employee expenses	(8,245)	(7,964)	(8,243)	(7,964)
	129,622	123,160	128,465	121,910

Councillors' remuneration represents salary, relevant expenses and superannuation expenses incurred in respect of carrying out their duties.

* The objective of this disclosure is to match the employee cost. The full councillors cost is disclosed in the remuneration table of the Annual Report.

5 Materials and services

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Contractors	59,938	59,420	59,833	59,354
Consultants	8,057	6,326	8,539	7,078
Other Council outsourcing costs	32,657	29,909	32,271	29,701
Purchase of materials	68,739	61,576	71,409	61,575
Office administration costs	8,281	8,602	8,104	8,440
Electricity charges	7,470	6,634	7,470	6,634
Plant operations	4,041	5,273	4,041	5,273
Information technology resources	9,594	8,866	9,563	8,827
General insurance premiums	3,715	3,005	3,715	2,983
Community assistance	2,214	1,962	2,214	1,962
Audit of annual financial statements by Queensland Audit Office**	362	235	325	195
Waste levy payment*	7,672	6,889	7,672	6,889
Waste levy refund*	(5,046)	(5,637)	(5,046)	(5,637)
Other material and service expenses	1,171	881	1,169	880
	208,865	193,941	211,279	194,154

* The Queensland State Government rebated \$5,045,893 (2025: \$5,636,983) of the state waste levy to mitigate the direct impacts on households.

** Total audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial statements are \$210,000 (2025: \$222,744).

6 Depreciation and amortisation

		Consolidated		Council	
	Note	2026	2025	2026	2025
		\$000	\$000	\$000	\$000
Depreciation of non-current assets	12	91,838	85,384	91,819	85,365
Amortisation of intangible assets		168	332	168	332
Depreciation of right-of-use assets	13(a)	906	888	906	888
		92,912	86,604	92,893	86,585

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

7 Capital expenses

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Loss on disposal of non-current assets				
Proceeds from sale of property, plant and equipment	(941)	(1,472)	(941)	(1,472)
Less: Carrying value of disposed property, plant and equipment	7,555	11,095	7,555	11,095
	6,614	9,623	6,614	9,623
Landfill rehabilitation provision utilised during the year	11,396	10,304	11,396	10,304
Impairment loss on non-current assets held-for-sale	144	192	144	192
	18,154	20,119	18,154	20,119

8 Cash and cash equivalents

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, and deposits held at call with financial institutions. The carrying value of cash and cash equivalents is a reasonable approximation of fair value.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Cash at bank and on hand	8,099	3,152	6,179	2,122
Deposits at call	266,840	231,741	266,840	230,654
Balance as per Consolidated Statement of Cash Flows	274,939	234,893	273,019	232,776
Unrestricted Cash				
Cash and cash equivalents	273,019	234,893	273,019	232,776
Less: Externally imposed restrictions on cash	(164,075)	(125,344)	(164,075)	(125,344)
Unrestricted Cash	108,944	109,549	108,944	107,432

Council's cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use.

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

Constrained works		121,157	105,456	121,157	105,456
Unspent government grants and subsidies	18	34,088	10,171	34,088	10,171
Waste levy advance payment received from State Government	18	8,830	9,717	8,830	9,717
Total externally imposed restrictions on cash assets		164,075	125,344	164,075	125,344

(ii) Internal allocations of cash at the reporting date:

Landfill remediation		-	14,799	-	14,799
Other reserves		13,430	9,326	13,430	9,326
Total internally allocated cash		13,430	24,125	13,430	24,125

The Group holds the below facilities with CBA and ANZ to facilitate its operational monetary requirements. Unrestricted access was available at balance date to these facilities and their associated values are:

CBA Intra Day Credit Accommodation	\$5,000,000
CBA Corporate Charge Card	\$385,000
ANZ Commercial Card (RIC)	\$30,000

Cash is held with CBA and ANZ in normal business cheque accounts. Both banks currently have a short-term credit rating of A-1+ and a long-term credit rating of AA- from Standard & Poor's. Deposits at call are held with QTC which has a short-term credit rating of A-1+ and a long-term credit rating of AA+ from Standard & Poor's.

Cash is held at a floating interest rate. The weighted average interest rate is 4.48% (2025: 5.04%).

9 Short-term investment

Council's short-term investment is a fixed term deposit held with CBA of \$50,000,000 (2025: \$50,000,000). The term deposit is designated to be measured at amortised cost, has fixed interest rate of 4.00% (2025: 4.80%) and matures on 23 October 2026.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

10 Receivables

Receivables are recognised as the amounts due at the time of sale or service delivery, i.e. the agreed purchase price/contract price, at trade date. Settlement of these amounts is generally within 30 days from the invoice date.

The collectability of receivables is assessed periodically and based on lifetime expected credit losses and any objective evidence of possible default, the carrying amount is reduced for impairment.

All known bad debts were written-off or provided for at 30 June 2026.

Council is empowered under the provisions of the Local Government Regulation 2012 to sell an owner's property to recover outstanding rate and statutory charges debts, therefore Council generally does not impair rate and statutory charges receivables.

The carrying amount of receivables, being the amounts due less any allowance for impairment, is a reasonable approximation of fair value.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Rates and utility charges	46,005	38,784	46,005	38,813
Other debtors	11,951	14,859	10,227	14,776
Tax recoverable	1,972	3,664	1,972	3,656
Less: Allowance for impairment	(532)	(476)	(532)	(476)
	59,396	56,831	57,672	56,769

Interest is charged on outstanding rates and charges applied to the land at a fixed rate of 12.12% (2025: 12.35%) per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other receivables. Credit risk is measured and managed using an ageing analysis.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Receivables ageing analysis:				
Fully performing	41,954	42,111	40,230	42,049
Past due:				
31 - 60 days	6,116	5,116	6,116	5,116
61 - 90 days	1,837	589	1,837	589
> 90 days	9,489	9,015	9,489	9,015
	59,396	56,831	57,672	56,769

Receivables include \$2,041,213 (2025: \$5,311,221) of contract receivables for recoverable works and services under AASB 15 and AASB 1058.

11 Investment property

Investment property is property held for the primary purpose of earning rentals and/or capital appreciation. Investment property does not include Council's land and buildings that earn rental income but are held primarily to meet community service objectives.

Investment property is initially recognised at cost (including transaction costs) and subsequently measured at fair value. Council and RIC obtain independent valuations from qualified valuers at least once every 3 years to determine the fair value, based on the valuer's expertise and sales of similar properties in the same geographical location. The resulting estimate of fair value is classed as a Level 3 valuation because it is based on a number of unobservable inputs (note 12(g)).

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Opening balance at 1 July	9,799	7,894	3,379	1,474
Acquisition of investment property	-	1,576	-	1,576
Revaluation adjustment	630	329	306	329
Closing balance at 30 June	10,429	9,799	3,685	3,379

REDLAND CITY COUNCIL

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For the year ended 30 June 2026

12(a) Property, plant and equipment

Asset class	Note	Land	Buildings	Plant and equipment	Roads	Stormwater drainage	Water and wastewater	Parks	Other infrastructure	Waste	Work in progress	Total
Basis of measurement		Fair value	Fair value	Cost	Fair value	Fair value	Fair value	Cost	Fair value	Cost	Cost	
Range of estimated useful life in years		Indefinite	10-80	3-10	10-120	20-150	7-134	10-60	15-120	5-70	N/A	
Council - 30 June 2026												
Asset values		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Opening gross value as at 1 July 2025		402,749	214,827	63,318	1,396,763	774,567	1,768,320	136,687	396,714	19,971	56,806	5,230,722
Assets not previously recognised or disposed		-	-	-	(6,595)	-	37	-	-	-	-	(6,558)
Transfers from work in progress		1,353	7,078	6,714	34,479	1,048	30,047	5,255	5,718	628	(92,320)	-
Additions		804	-	18	-	-	26	-	37	-	95,714	96,599
Contributed assets at fair value		-	-	38	10,684	11,916	9,560	1,524	(304)	-	-	33,418
Disposals		(268)	(1,274)	(11,361)	(1,017)	(188)	(4,846)	(2,460)	-	(14)	(7,677)	(29,105)
Revaluation adjustments		45,092	15,923	-	40,537	16,269	55,818	-	12,505	-	-	186,144
Transfers between asset classes/intangible assets		-	5,208	367	(631)	791	(381)	(582)	(4,772)	-	-	-
Closing gross value at 30 June 2026		449,730	241,762	59,094	1,474,220	804,403	1,858,581	140,424	409,898	20,585	52,523	5,511,220
Accumulated depreciation												
Opening balance as at 1 July 2025		-	83,471	35,668	482,906	248,393	834,898	67,198	75,931	4,657	-	1,833,122
Depreciation adjustments		-	-	-	(4,021)	-	-	-	-	-	-	(4,021)
Depreciation for the year	6	-	6,410	4,302	28,911	8,636	33,172	5,826	4,175	387	-	91,819
Depreciation on disposals		-	(699)	(10,522)	(617)	(61)	(2,293)	(2,067)	-	(8)	-	(16,267)
Depreciation on revaluation adjustments		-	6,689	-	15,943	5,393	27,641	-	2,556	-	-	58,222
Impairment adjustment to income		-	-	-	-	-	-	145	-	-	-	145
Depreciation on transfers between asset classes/intangible assets		-	-	-	10	61	(98)	27	-	-	-	-
Accumulated depreciation at 30 June 2026		-	95,871	29,448	523,132	262,422	893,320	71,129	82,662	5,036	-	1,963,020
Council book value as at 30 June 2026		449,730	145,891	29,646	951,088	541,981	965,261	69,295	327,236	15,549	52,523	3,548,200
Consolidated book value as at 30 June 2026		465,018	146,127	29,647	951,088	541,981	965,261	69,295	327,236	15,549	50,676	3,561,878

The only material property, plant and equipment held by RIC as at 30 June 2026, is land with a closing balance of \$15.2 million (2025: \$15.2 million).

12(b) Property, plant and equipment - prior year comparative

Asset class	Note	Land	Buildings	Plant and equipment	Roads	Stormwater drainage	Water and wastewater	Parks	Other infrastructure	Waste	Work in progress	Total
Basis of measurement		Fair value	Fair value	Cost	Fair value	Fair value	Fair value	Cost	Fair value	Cost	Cost	
Range of estimated useful life in years		Indefinite	10-80	3-10	10-120	20-150	7-134	10-60	15-120	5-70	N/A	
Council - 30 June 2025												
Asset values		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening gross value as at 1 July 2024		381,774	191,971	61,877	1,265,070	746,657	1,707,744	126,890	386,101	19,668	116,738	5,004,490
Transfers from work in progress		4,090	10,290	6,839	97,925	3,317	7,500	11,059	3,905	303	(145,239)	(11)
Additions		-	-	9	43	-	-	14	-	-	89,108	89,174
Contributed assets at fair value		-	6	-	2,355	3,263	5,562	277	-	-	-	11,463
Disposals		-	(11,821)	(3,893)	(5,485)	(525)	(3,265)	(1,904)	(926)	-	(2,225)	(30,044)
Revaluation adjustments		16,885	21,315	-	36,403	21,994	50,186	-	10,545	-	-	157,328
Transfers between asset classes and asset categories		-	3,066	(1,514)	452	(139)	593	351	(2,911)	-	(1,576)	(1,678)
Closing gross value at 30 June 2025		402,749	214,827	63,318	1,396,763	774,567	1,768,320	136,887	396,714	19,971	56,806	5,230,722
Accumulated depreciation												
Opening balance as at 1 July 2024	6	-	72,048	34,770	445,619	233,321	781,765	63,386	69,718	4,264	-	1,704,891
Depreciation for the year		-	4,446	4,056	26,618	8,092	31,778	5,330	4,652	393	-	85,365
Depreciation on disposals		-	(5,023)	(3,059)	(3,257)	(246)	(2,815)	(1,635)	(691)	-	-	(16,726)
Depreciation on revaluation adjustments		-	12,115	-	13,928	7,226	24,170	-	2,060	-	-	59,499
Impairment adjustment		-	-	-	-	-	-	-	192	-	-	192
Depreciation on transfers between asset classes and asset categories		-	(115)	(99)	(2)	-	-	117	-	-	-	(99)
Accumulated depreciation at 30 June 2025		-	83,471	35,668	482,906	248,393	834,898	67,198	75,931	4,657	-	1,833,122
Council book value as at 30 June 2025		402,749	131,356	27,650	913,857	526,174	933,422	69,489	320,783	15,314	56,806	3,397,600
Consolidated book value as at 30 June 2025		418,037	131,607	27,656	913,857	526,174	933,422	69,489	320,783	15,314	53,350	3,409,689

Changes in the disclosed range of useful lives for several asset classes are reflective of changes in the expected utility to Council of certain types of assets within these classes, based on advice provided by engaged independent external valuers as part of recent revaluation processes.

Land with a carrying value of \$17,066,500 (2024: \$19,854,181) has restricted use as a result of a development management agreement entered into with the Walker Group for development of the Toondah Harbour Priority Development Area (refer Note 20).

The only material property, plant and equipment held by RIC as at 30 June 2025, is land with a closing balance of \$15.2 million (2024: \$15.2 million).

12 Property, plant and equipment - continued**(c) Recognition**

Purchases of property, plant and equipment are recognised as assets unless they fall below the asset recognition threshold which are:

- Land, buildings, desktop network, library and artworks collection, networked roads, stormwater drainage, networked water and wastewater and wheelie bins threshold is \$1
- Remaining assets threshold is \$5,000

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network. A network asset is defined as a chain of interconnected but dissimilar assets connected for the provision of the one simultaneous service.

Land under the road network within the Council area that has been dedicated and opened for public use under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland State Government land is not recognised in the financial statements.

(d) Measurement

Property, plant and equipment assets are initially recorded at cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Wages and material costs incurred in the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of non-current assets are expensed as incurred. Expenditure that relates to the replacement of a major component of an asset to maintain its service potential is capitalised.

Subsequently, each class is measured at cost or fair value less, where applicable, accumulated depreciation and accumulated impairment losses.

(e) Depreciation

Land, earthworks, artwork and heritage assets are not depreciated as they have unlimited useful lives. Capital work-in-progress is not depreciated as they are not ready for use.

Depreciation on all other assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to Council. Management believes that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Depreciation methods and estimated useful lives of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted, where necessary, to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. Details of the range of estimated useful lives for each class of asset are shown in Note 12(a).

(f) Impairment

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

(g) Valuation

Property, plant and equipment 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 either independent external valuers or suitably qualified internal experts to comprehensively revalue these assets at least once every five years. In interim years, a suitable cost index is obtained from independent valuers or suitably qualified internal experts and applied to the assets in each class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Movements in asset values due to revaluation are recognised in the asset revaluation reserve.

The methods used to estimate the fair value of assets comprise:

Level 1 - Fair value based on quoted prices (unadjusted) in active markets for identical assets

Level 2 - Fair value based on inputs that are directly or indirectly observable for the asset

Level 3 - Fair value based on unobservable inputs for the asset

All fair value measurements are recurrent and categorised as either Level 2 or Level 3. Council does not hold any assets valued using Level 1 inputs. Where all significant inputs used to value the asset are observable, the asset is valued at Level 2. However, if one or more of the significant inputs are unobservable, the asset is valued as Level 3.

12 Property, plant and equipment - continued**(g) Valuation - continued**

Council's policy is to recognise transfers in and out of the fair value hierarchy levels (if any) at the end of the reporting period and is consistent with the previous year. Transfers of land assets between Level 2 and Level 3 in the comparative period have been reflected in the table below, and were made due to the availability, or lack of availability of suitable sales evidence for comparison.

2026 Land	Level 2	Level 3	Total
	\$000	\$000	\$000
Opening balance 1 July 2025	46,945	355,804	402,749
Additions and contributions	65	2,091	2,156
Disposals	(268)	-	(268)
Transfers between asset classes	-	-	-
Revaluation adjustments	6,198	38,894	45,092
Closing balance 30 June 2026	52,940	396,789	449,729

2025 Land	Level 2	Level 3	Total
	\$000	\$000	\$000
Opening balance 1 July 2024	44,986	336,788	381,774
Additions and contributions	3,932	158	4,090
Disposals	-	-	-
Transfers between asset classes	(13,236)	13,236	-
Revaluation adjustments	11,263	5,622	16,885
Closing balance 30 June 2025	46,945	355,804	402,749

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

12 (g) Valuation - continued**Valuation techniques used to derive fair values**

The specific valuation techniques used to value Council's assets are documented below. Residual values have not been applied to any fair value measured assets.

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates used in last comprehensive valuation	Index applied in 2025-26
Land (Level 2)	Market value	30 June 2025	Marsh Pty Ltd	<ul style="list-style-type: none"> * Current zoning and land use. * There is an active market and there are no unreasonable restrictions as to use and/or sale the land. * Direct Comparison method used - valuation based on sales evidence and comparisons with the subject land, taking into account matters such as area, location and other general site characteristics. 	10.5% mainland 16% island
Land (Level 3)	Market value	30 June 2025	Marsh Pty Ltd	<ul style="list-style-type: none"> * Current zoning and land use. * There is no active market and/or the land is subject to restrictions as to use and/or sale. * Unobservable inputs used (rate per square metre). 	10.5% mainland 16% island
Buildings (Level 3)	Current replacement cost	30 June 2025	Marsh Pty Ltd	<ul style="list-style-type: none"> * There is no active market. Fair values assessed by using the Cost Approach, informed by property sales data where relevant and available. * A sample of assets were inspected by the valuer. * Complex assets are componentised and depreciated separately. * Remaining useful lives and fair value based on asset condition. 	7.79% Buildings 3.06% Other assets
Roads (Level 3)	Current replacement cost	30 June 2024	Stantec Australia Pty Ltd	<ul style="list-style-type: none"> * There is no active market and mostly unobservable inputs were used. * Valuation informed by condition assessment data prepared by Pavement Management Services (PMS). Sample assets inspected by the valuer. * Complex assets componentised and depreciated separately. * Unit rates established with reference to recent Council's construction and rehabilitation costs, Stantec developed databases and cost curves, Rawlinsons Australia Construction Handbook, and other published indices. Other factors taken into consideration were soil and development type, economics of scale and asset depth. Allowance made for project overheads (20%). * Useful lives determined with reference to material type and construction method. Allowance made for asset location (mainland / island). * Remaining useful lives based on condition in the case of the assets condition assessed by PMS, and on age for the remaining assets. 	3.2%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

12 (g) Valuation - continued

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates used in last comprehensive valuation	Index applied in 2025-26
Stormwater drainage (Level 3)	Current replacement cost	30 June 2023	Stantec Australia Pty Ltd	<ul style="list-style-type: none"> * There is no active market and mostly unobservable inputs were used. * No condition assessments were undertaken. * Unit rates established with reference to recent Council's construction data, Stantec developed databases and cost curves, Rawlinsons Australia Construction Handbook, and other published indices. Other factors taken into consideration were asset location (mainland / island), soil and development type, economics of scale and asset depth. Allowance made for project overheads (20%). * Useful lives determined with reference to common engineering and industry practice standards. * Remaining useful lives based on asset age. * Fair values calculated based on the assessed remaining useful life. 	2.1%
1/3 Water and wastewater - passive assets (Level 3)	Current replacement cost	30 June 2022	Stantec Australia Pty Ltd	<ul style="list-style-type: none"> * There is no active market or a limited active market for the assets. Fair values primarily determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. * No condition assessments were undertaken. * Unit rates established with reference to recent Council's construction data, Stantec developed databases and cost curves, Rawlinsons Australia Construction Handbook, and other published indices. Other factors taken into consideration were asset location (mainland / island), soil and development type, asset size and depth. Allowance made for project overheads (20%). * Useful lives determined with reference to common engineering and industry practice standards. * Remaining useful lives and fair values based on asset age. 	3.2%
1/3 Water and wastewater - treatment plants (Level 3)	Current replacement cost	30 June 2023	Stantec Australia Pty Ltd	<ul style="list-style-type: none"> * There is no active market and mostly unobservable inputs were used. * Valuation informed by condition assessment data prepared by Jacobs Australia Pty Ltd. Sample assets inspected by the valuer. * Significant components with differing useful lives and replacement costs were valued separately. * Unit rates established with reference to recent Council's construction data, Stantec developed databases and cost curves, Rawlinsons Australia Construction Handbook, and other published indices. 20% allowance for project overheads. * Useful lives determined with reference to common engineering and industry practice standards. * Remaining useful lives based on condition in the case of the assets condition assessed by Jacobs, and on age for the remaining assets. * Fair values calculated based on the assessed remaining useful life for all assets. 	3.2%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

12 (g) Valuation - continued

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates used in last comprehensive valuation	Index applied in 2025-26
1/3 Water and wastewater - pump stations and water reservoirs (Level 3)	Current replacement cost	30 June 2024	Stantec Australia Pty Ltd	<ul style="list-style-type: none"> * There is no active market and mostly unobservable inputs were used. * Valuation informed by condition assessment data prepared by SMEC Australia Pty Ltd (SMEC). Sample assets inspected by the valuer. * Significant components with differing useful lives and replacement costs were valued separately. * Unit rates established with reference to recent Council's construction data, Stantec developed databases and cost curves, Rawlinsons Australia Construction Handbook, and other published indices. 20% allowance for project overheads. * Useful lives determined with reference to common engineering and industry practice standards. * Remaining useful lives based on condition in the case of the assets condition assessed by SMEC, and on age for the remaining assets. * Fair values calculated based on the assessed remaining useful life for all assets. 	3.2%
Other infrastructure (Level 3)	Current replacement cost	30 June 2024	Stantec Australia Pty Ltd	<ul style="list-style-type: none"> * There is no active market and mostly unobservable inputs were used. * No condition assessments were undertaken. * Unit rates established with reference to recent Council's construction and rehabilitation costs, Stantec developed databases and cost curves, Rawlinsons Australia Construction Handbook, and other published building indices. Allowance made for asset location (mainland / island) and for project overheads (20%). * Useful lives determined with reference to common engineering and industry practice standards. * Remaining useful lives based on asset age. * Fair values calculated based on the assessed remaining useful life. 	3.2%

13 Leases

13(a) Council as a lessee

Council has leases in place over land, buildings and plant and equipment.

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 is accounting for lease payments as a single component.

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

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.

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Council has applied the exceptions to lease accounting for both short-term leases (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.

Council has elected to measure the right-of-use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition. Council is not party to any concessionary leases at 30 June 2026.

Terms and conditions of leases

Asset class	Details	Lease term (years)	Conditions of the lease
Land	Council leases ten parcels of land from the Queensland State Government which are used for various community benefits	20-50	No renewal options available to Council.
Buildings	Council leases one building which is used as a library.	10	No renewal options available to Council.
Plant and Equipment	Council has one leasing contract in place to lease multiple waste transfer bins, multiple bulk bins and waste collection vehicles.	12	Required to pay both fixed and variable payments for the term of the lease.

A lease liability and right-of-use asset has not been recognised for the lease of waste collection vehicles and bulk bins, as the consideration for the lease of these assets is completely variable based on usage with no dependency on an index or rate, and with no fixed payments. As a result, the lease payments are recognised within the Statement of Comprehensive Income as an expense when incurred and invoiced by the lessor. Refer to section 13(b) below for the total expense incurred in the 2025-2026 financial period in relation to waste collection vehicles and bulk bins.

Right-of-use assets

Consolidated and Council

	Land	Buildings	Plant & Equipment	Total
	2026	2026	2026	2026
	\$000	\$000	\$000	\$000
Balance at 1 July	9,823	483	203	10,509
Additions to right-of-use assets	-	-	-	-
Adjustments to right-of-use assets due to remeasurement of lease liability	(1,430)	-	-	(1,430)
Depreciation charge	(443)	(381)	(41)	(865)
Balance at 30 June	7,950	102	162	8,214

13 Leases - continued

Right-of-use assets - continued

	Land	Buildings	Plant & Equipment	Total
	2025	2025	2025	2025
	\$000	\$000	\$000	\$000
Balance at 1 July	2,289	933	244	3,466
Additions to right-of-use assets	7,860	-	-	7,860
Adjustments to right-of-use assets due to remeasurement of lease liability	17	54	-	71
Depreciation charge	(343)	(504)	(41)	(888)
Balance at 30 June	9,823	483	203	10,509

Lease liabilities

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

Council

	2026	2025
	\$000	\$000
Less than 1 year	792	1,227
Between 1 and 5 years	3,031	3,274
More than 5 years	16,456	21,027
Total contractual cash flows	<u>20,279</u>	<u>25,528</u>
Total per statement of financial position	8,752	11,040

Liabilities not recognised - extension options

When lease contracts provide Council with extension options that can be exercised at Council's discretion, at each reporting date Council assesses whether it is reasonably certain that the extension options will be exercised based on current operations and Council strategy.

As at 30 June 2026, all extension options available to Council have been assessed as reasonably certain of being exercised, and have been included within the lease liability.

Amounts included in the Statements of Comprehensive Income related to leases

The following amounts have been recognised in the Statements of Comprehensive Income for leases where Council is the lessee:

	2026	2025
	\$000	\$000
Council		
Interest on lease liabilities	341	494
Variable lease payments based on usage not included in the measurement of lease liabilities	10,205	9,615
Income from sub-leasing right-of-use assets	(6)	(35)
Depreciation of right-of-use assets	865	888
	11,405	10,962
Total cash outflows for leases	11,523	10,958

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

13 Leases - continued**13(b) The Group as a lessor**

The consolidated entity has entered into leases for commercial properties, office spaces and other facilities. All lease arrangements are classified as operating leases as the consolidated entity retains the risks and rewards incidental to ownership of the assets.

Rental income from investment property and property, plant and equipment is recognised on a straight-line basis over the lease term. Amounts recognised in the Statements of Comprehensive Income related to these operating leases are:

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Rental income (excluding variable lease payments not dependent on an index or rate)	667	1,156	667	687

The minimum lease receipts arising from operating leases are as follows:

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Not later than 1 year	1,040	1,363	625	972
Between 1 and 2 years	758	873	537	725
Between 2 and 3 years	541	645	437	608
Between 3 and 4 years	469	459	435	459
Between 4 and 5 years	462	460	450	460
Later than 5 years	1,858	2,506	1,858	2,506
	5,128	6,306	4,342	5,730

14 Equity accounted investment

Redland City Council, Logan City Council and Ipswich City Council jointly established Greenovate Pty Ltd (Greenovate), which was incorporated on 9 November 2023 with the primary function of designing, building, operating, maintaining, and managing the Material Recovery Facility. Greenovate did not commence trading until 25 June 2024. Council classifies Greenovate as a joint venture and therefore applies equity accounting in these financial statements.

The following information has been extracted from Greenovate's financial statements which were prepared in accordance with Australian Accounting Standards and audited by the Queensland Audit Office.

Greenovate Pty Ltd**Statement of profit or loss and other comprehensive income**

	2026	2025
	\$000	\$000
Total Revenue	484	386
Total Expenses	(1,288)	(1,215)
Loss for the year attributable to owners of Greenovate Pty Ltd	(804)	(829)
Total comprehensive loss for the year attributable to the owners of Greenovate Pty Ltd	(804)	(829)

Statement of financial position as at 30 June 2026

	2026	2025
	\$000	\$000
Current assets	9,401	44,427
Non-current assets	68,170	17,165
Total assets	77,571	61,592
Current liabilities	1,826	2,042
Non-current liabilities	30,705	13,706
Total liabilities	32,531	15,748
Net assets	45,040	45,844
Equity		
Issued capital	46,673	46,673
Accumulated Losses	(1,633)	(829)
Total Equity	45,040	45,844

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

14 Equity accounted investment - continued

The breakdown of the issued capital is as follows

	2026		2025	
Security holder interests	Number of shares	\$000	Number of shares	\$000
Logan City Council	22,403,901	22,403	22,403,901	22,403
Redland City Council	7,934,361	7,934	7,934,361	7,934
Ipswich City Council	16,336,448	16,336	16,336,448	16,336
	46,674,710	46,673	46,674,710	46,673

The movement in the carrying amount of the Council's investment in the joint venture is as follows:

	2026	2025
	\$000	\$000
Carrying amount at the beginning of the financial year	7,793	2,831
Share of profit / (loss)	(136)	(141)
Investment in shares	-	5,103
Carrying amount at the end of financial year	7,657	7,793

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital.

	2026	2025
	\$000	\$000
The Council's net assets reconcile to the carrying amount of the investment as follows:		
Net assets	45,039	45,844
Ownership interest in the joint venture as at 30 June*	17.00%	17.00%
Carrying amount of the Council's interest in the joint venture as at 30 June	7,657	7,793

* Ownership interest is based on the total number of shares held by Council as at 30 June.

	2026	2025
	\$000	\$000
Capital commitments of the Joint Venture		
Council's share of amounts committed at the reporting date but not recognised as liabilities, payable		
Property, plant and equipment	753	7,852

15 Payables

Creditors and accruals are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase or contract price. Amounts owing are unsecured and generally settled within 30 days.

Creditors and accruals are expected to be settled within 12 months and include accrued salaries and wages.

Annual leave represents the amount which Council has a present obligation to pay resulting from employees' services provided up to the reporting date. As Council does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability. Of the consolidated annual leave balance, \$7,771,630 (2025: \$7,301,572) is expected to be settled within 12 months from the balance date and \$1,476,143 (2025: \$1,473,857) is expected to be settled after 12 months.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Creditors and accruals	46,697	46,791	45,181	46,518
Annual leave	9,239	8,739	9,229	8,696
	55,936	55,530	54,410	55,214

16 Borrowings

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
16(a) Current				
Loans - Queensland Treasury Corporation (QTC)	7,677	8,278	7,677	8,278
	7,677	8,278	7,677	8,278
16(b) Non-current				
Loans - Queensland Treasury Corporation (QTC)	78,088	82,123	78,088	82,123
	78,088	82,123	78,088	82,123

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

16 Borrowings - continued**16(c) Movement in loans**

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Opening balance at 1 July	90,401	66,330	90,401	66,330
Loan repayment - principal*	(5,738)	(4,692)	(5,738)	(4,692)
Loan repayment - interest	(2,708)	(1,815)	(2,708)	(1,815)
Accrued interest expense	3,810	2,656	3,810	2,656
Loan drawdown	-	27,922	-	27,922
Closing balance at 30 June	85,765	90,401	85,765	90,401

* Council's borrowing capacity is constrained by the provisions of the *Statutory Bodies Financial Arrangements Act 1982*. All Council borrowings are sourced from QTC.

The market value of QTC loans at the reporting date was \$80,306,027 (2025: \$86,985,315). This represents the debt value at the current market interest rate 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 financial statements. No assets have been pledged as security by Council for any liabilities, however all loans are ultimately guaranteed by the Queensland Government. Expected final repayment dates vary from 15 July 2026 to 15 July 2044. There have been no defaults or breaches of the loan agreement during the year.

Borrowings are in AUD denominated amounts and carried at amortised cost. Interest is expensed as it is incurred. The weighted average borrowing rate is 4.63% (2025: 4.65%). Borrowings are on a fixed rate. No borrowing costs were capitalised on qualifying assets.

Council measures and manages its exposure to liquidity risk through a maturity analysis. The remaining contractual cash flows of financial liabilities at the end of the reporting period were:

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Less than 1 year	7,833	8,446	7,833	8,446
1 to 5 years	28,093	28,902	28,093	28,902
Over 5 years	86,163	93,186	86,163	93,186
Total contractual cash flows	122,089	130,534	122,089	130,534
Carrying amount	85,765	90,401	85,765	90,401

17 Provisions**Long service leave**

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 projected future increase in the current pay rates including oncosts, the probability of the employee remaining in Council's employment or other associated employment as well as the timing of leave payouts. The payments are discounted using market yields of Commonwealth Government bonds at the end of the reporting period with terms and currencies that match, as closely as possible, the estimated future cash outflows.

Rehabilitation provisions

A provision is made for the cost of restoration in respect of landfills and represents the present value of the anticipated future costs of decontamination and monitoring of historical residues and leaching on these sites.

A provision is also made for the cost of restoration of the German Church Road quarry and represents the present value of the anticipated future costs associated with the closure of the quarry and the rehabilitation of this site.

The calculation of these provisions requires assumptions such as application of environmental legislation, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Due to the long-term nature of the liabilities, the most significant uncertainty in estimating the provision is the cost that will be incurred. The provisions recognised for landfill and quarry sites are reviewed at least annually and updated based on the facts and circumstances available at the time.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
17(a) Current				
Landfill rehabilitation	16,216	20,539	16,216	20,539
Long service leave	11,738	11,069	11,703	11,069
Other provisions	34	5	34	5
	27,988	31,613	27,953	31,613
17(b) Non-current				
Quarry rehabilitation	657	736	657	736
Landfill rehabilitation	20,811	24,087	20,811	24,087
Long service leave	3,192	3,347	3,156	3,287
	24,660	28,170	24,624	28,110

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

17 Provisions - continued	Consolidated		Council	
	2026	2025	2026	2025
17(c) Long service leave	\$000	\$000	\$000	\$000
Current long service leave (expected settlement within 12 months)	2,041	2,076	2,006	2,076
Current long service leave (expected settlement after 12 months)	9,697	8,993	9,697	8,993
Non-current long service leave*	3,192	3,347	3,156	3,287
Total long service leave	14,930	14,416	14,859	14,356

* The non-current portion relates to employees who have not yet reached the required years of service to be entitled to take long service leave.

17(d) Movements in provisions	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
<u>Quarry rehabilitation</u>				
Opening balance at 1 July	736	604	736	604
Increase/(decrease) in provision	(79)	132	(79)	132
Closing balance at 30 June	657	736	657	736

Movements include the estimated present value cost of restoring the quarry site to as near its original condition as possible at the end of its useful life.

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
<u>Landfill rehabilitation</u>				
Opening balance at 1 July	44,626	38,228	44,626	38,228
Increase/(decrease) in provision due to change in costs and discount rate	11,190	10,199	11,190	10,199
Provision utilised during the period	(20,631)	(5,207)	(20,631)	(5,207)
Increase in provision due to passage of time - borrowing costs	1,841	1,406	1,841	1,406
Closing balance at 30 June	37,026	44,626	37,026	44,626

This is the estimated present value cost of restoring closed landfill sites across the city and is based on Council's 10-year expenditure program. The program is funded by a separate charge. Movements in landfill provisions reflect the estimated present value of monitoring and rehabilitating closed landfill sites. During the current year, the requirement for further work to remediate one landfill site was identified. Council continues to investigate the extent of the damage and work required, and future actual expenditure may differ from the current estimate.

18 Other liabilities

18(a) Other current liabilities

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Unearned revenue	11,261	10,418	3,236	2,381
Prepaid rates and charges	4,860	4,617	4,860	4,617
Unearned grant revenue	34,088	10,171	34,088	10,171
Waste Levy refund received in advance*	4,671	5,046	4,671	5,046
	54,880	30,252	46,855	22,215

Other current liabilities include \$34,088,572 (2025: \$10,170,189) of contract liabilities under AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*.

18(b) Other non-current liabilities

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Waste Levy refund received in advance*	4,159	4,671	4,159	4,671
Infrastructure refunds	3,085	-	3,085	-
	7,244	4,671	7,244	4,671

* In 2021-2022 Council received an advanced payment from the State Government of \$21,947,652. The amount received represents four years waste levy for a period from 2022-2023 to 2025-2026, being \$5,597,378 for the first year, \$5,722,596 for the second year and \$10,627,678 for the remaining two years. In June 2023, a further advance payment of \$4,317,977 has been received in respect of financial year 2026-2027. In June 2026, a further advance payment of \$4,159,281 has been received in respect of financial year 2027-2028.

19 Asset revaluation surplus

The closing balance of the asset revaluation surplus comprises the following asset classes. Increases and decreases on revaluation are offset within the same asset class.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

19 Asset revaluation surplus - continued

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Land	255,004	209,913	251,090	205,999
Buildings	114,216	104,982	114,216	104,982
Roads	467,519	442,926	467,519	442,926
Stormwater drainage	323,363	312,487	323,363	312,487
Water and wastewater	426,795	398,618	426,795	398,618
Other infrastructure	254,969	245,020	254,969	245,020
	1,841,866	1,713,946	1,837,952	1,710,032

20 Commitments

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Operating contractual commitments				
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:				
Roadworks	607	12,646	607	12,646
Water and wastewater	8,870	13,811	8,870	13,811
Waste	113,230	139,869	113,230	139,869
Bushcare & Vegetation Management	14,803	16,360	14,803	16,360
Cleaning Services	10,632	1,211	10,632	1,211
Other	35,652	43,255	35,652	43,255
	183,794	227,152	183,794	227,152
These expenditures are payable:				
Within 1 year	85,527	106,476	85,527	106,476
1 to 5 years	96,309	120,676	96,309	120,676
Greater than 5 years	1,958	-	1,958	-
	183,794	227,152	183,794	227,152

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Capital contractual commitments				
Commitments for the construction of the following assets contracted for at year end but not recognised as liabilities are as follows:				
Roadworks	6,336	10,308	6,336	10,308
Water and wastewater	23,660	19,216	23,660	19,216
Water and Wastewater Treatment Plan	35,160	-	35,160	-
Waste	-	242	-	242
Other	25,290	50,886	25,290	50,886
	90,446	80,652	90,446	80,652
These expenditures are payable:				
Within 1 year	63,921	58,232	63,921	58,232
1 to 5 years	26,525	22,420	26,525	22,420
	90,446	80,652	90,446	80,652

Council has entered into a Development Agreement (DA) with the Minister for Economic Development Queensland (MEDQ) and Walker Group (Walker) to develop land owned by Council and the State as part of the Toondah Harbour project. Walker Group have chosen to withdraw its application to the Department of Climate Change, Energy, the Environment and Water. On 24 April 2026, Redland City Council acknowledged the withdrawal of Walker Group as the development partner for the proposed Toondah Harbour precinct. Council will continue to work with the Queensland Government, the majority landowner within the precinct, to consider future directions for Toondah Harbour.

21 Contingent liabilities and contingent assets

Details and estimates of contingent liabilities as at 30 June 2026 are as follows:

Local Government Mutual

Council is a member of the Queensland Local Government Mutual Liability (LGM Queensland) self-insurance pool. 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 to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2025 the financial statements of the self-insurance pool reported an accumulated surplus and it is not anticipated any liability will arise.

Other claims

The Quandamooka-Redland City Council Indigenous Land Use Agreement (ILUA) sets out broad principles and mechanisms for how parties will work together and meet their respective responsibilities for mutual benefits following the 2011 native title determination on North Stradbroke Island, in accordance with the *Native Title (Queensland) Act 1993*. The ILUA establishes native title validation and consultation for Council's projects and a framework for other policies, programmes and initiatives for the mutual benefit of parties and local community.

Council is a defendant in a number of claims and the applicant in other claims. All liability claims are subject to review and are only provided for when genuine and not contingent on a future event. Liability and insurance claims not provided for are disclosed as contingent liabilities.

Information in respect of individual claims has not been disclosed on the basis that Council considers such disclosures would seriously prejudice the outcome of these claims.

Landfill remediation

Council has historically recognised, and continues to recognise, a provision for the remediation of former landfill sites throughout the city to ensure compliance with legal obligations. The legal obligation is broad and covered in a range of legislation such as the *Environmental Protection Act 1994*, *Petroleum and Gas (Production and Safety) Act 2004*, *Planning Act 2016* and *Work Health and Safety Act 2011*, and subordinate legislation (such as various regulations and codes of practice) and other industry guidelines.

Council is taking a risk-based approach to justify and prioritise expenditure for managing these landfills with aftercare management plans under development for each site. Risks will continue to be reviewed and updated in line with relevant information from site inspections, detailed investigations, environmental monitoring results, asset owner feedback, discussions with the Regulator, site master plans and other service standards. Costs may change over time, and this program is reviewed at least annually, to reflect the dynamic circumstances against Council's prudence and efficiency measures.

Contingent assets

Council has no contingent assets at the date of this report.

22 Superannuation

Council contributes to the Brighter Super Regional Defined Benefits Fund (the scheme), at the rate of 13% for each standard permanent employee who is a defined benefit member. This rate is set in accordance with the Brighter Super trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by Brighter Super.

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

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of Council.

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

The last completed triennial actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. 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. The next triennial actuarial review is not due until 1 July 2027.

In accordance with Council's 2025 Certified Agreements, employer superannuation contributions were raised to 13% on 1 July 2025 and will rise to 14% on 1 July 2027.

The most significant risks that may result in Brighter Super increasing the contribution rate, on the advice of the actuary, are:

- Investment risk - the risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.
- Salary growth risk - the risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

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For the year ended 30 June 2026

22 Superannuation - continued

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of Councillors was:	170	166	170	166
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of the Executive Leadership Team was:	366	431	366	431
The amount of superannuation contributions paid by Council to the scheme in this period for the benefit of all other employees was:	13,026	11,022	13,026	11,022

23 Trust funds

	Consolidated		Council	
	2026	2025	2026	2025
	\$000	\$000	\$000	\$000
Monies collected or held on behalf of other entities	5,614	4,780	5,614	4,780

These funds relate to monies yet to be paid out to or on behalf of those entities and Council performs only a custodial role in respect of these monies. Council separately accounts for all trust funds through a dedicated trust ledger and within a separate account. These balances are excluded from the Statements of Financial Position.

24 Reconciliation of net result for the year to net cash flows from operating activities

	Note	Consolidated		Council	
		2026	2025	2026	2025
		\$000	\$000	\$000	\$000
Net result		50,454	2,249	48,284	2,715
<u>Non-cash items</u>					
Depreciation and amortisation	6	92,912	86,604	92,893	86,585
Asset not previously recognised or disposed		170	-	170	-
Net accrued interest		1,102	839	1,102	839
Non-cash contributions	3(d)(ii)	(33,418)	(11,463)	(33,418)	(11,463)
Bad and doubtful debts		57	(70)	57	(70)
Impairment of property, plant and equipment		(2,525)	192	145	192
Fair value adjustment - investment property		(631)	(331)	(306)	(331)
(Profit)/loss from equity accounted investments	14	136	141	136	141
		<u>57,803</u>	<u>75,912</u>	<u>60,779</u>	<u>75,893</u>
<u>Investing and development activities</u>					
Net loss on disposal of non-current assets		6,614	9,623	6,614	9,623
Capital grants and contributions	3(d)(ii)	(32,347)	(28,171)	(32,347)	(28,171)
		<u>(25,733)</u>	<u>(18,548)</u>	<u>(25,733)</u>	<u>(18,548)</u>
<u>Changes in operating assets and liabilities</u>					
(Increase)/decrease in receivables		(1,706)	(7,508)	(3,010)	(9,279)
(Increase)/decrease in other current assets and inventories		910	2,068	910	2,068
Increase/(decrease) in payables		(6,682)	(14,487)	(6,018)	(12,538)
Increase/(decrease) in provisions		(7,136)	5,711	(7,147)	5,829
Increase/(decrease) in other current liabilities		885	284	927	399
Increase/(decrease) in other non-current liabilities		2,573	(5,046)	2,573	(5,046)
		<u>(11,156)</u>	<u>(18,978)</u>	<u>(11,765)</u>	<u>(18,567)</u>
Net cash inflow from operating activities		71,368	40,635	71,565	41,493

25 Financial instruments and financial risk management**Financial assets and financial liabilities**

Council recognises a financial asset or financial liability when, and only when, Council becomes a party to the contractual provisions of the instrument.

Council's financial assets and financial liabilities are limited to:

Financial assets

Cash and cash equivalents (Note 8)

Short-term investment (Note 9)

Receivables (Note 10)

Equity accounted investment (Note 14)

Financial liabilities

Lease liabilities (Note 13)

Payables (Note 15)

Borrowings (Note 16)

Financial assets and financial liabilities are presented separately and offsetting has not been applied, except for GST (refer to Note 1(f)). Council is exposed to various financial risks including credit risk, liquidity risk and market risk. Exposure to financial risks is managed in accordance with Council's Risk Management Framework and related policies and administrative directives, guidelines and procedures.

Risk management framework

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

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

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

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 Council's investments and receivables.

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

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

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

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

Liquidity risk

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

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

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 8.

The following table sets out the liquidity risk in relation to financial liabilities (excluding lease liabilities - refer note 13) held by Council. It represents the remaining contractual cashflows (principal and interest) of financial liabilities at the end of the reporting period.

Consolidated

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$000	\$000	\$000	\$000	\$000
2026					
Payables	54,459	1,476	-	55,871	55,935
Loans - QTC	7,833	28,093	86,163	122,089	85,765
	<u>62,292</u>	<u>29,569</u>	<u>86,163</u>	<u>177,960</u>	<u>141,700</u>
2025					
Payables	54,092	1,388	-	55,480	55,530
Loans - QTC	8,446	28,902	93,186	130,534	90,401
	<u>62,538</u>	<u>30,290</u>	<u>93,186</u>	<u>186,014</u>	<u>145,931</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

25 Financial instruments and financial risk management - continued**Council**

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$000	\$000	\$000	\$000	\$000
2026					
Payables	52,934	1,476	-	54,346	54,410
Loans - QTC	7,833	28,093	86,163	122,089	85,765
	<u>60,767</u>	<u>29,569</u>	<u>86,163</u>	<u>176,435</u>	<u>140,175</u>
2025					
Payables	53,776	1,388	-	55,164	55,214
Loans - QTC	8,446	28,902	93,186	130,534	90,401
	<u>62,222</u>	<u>30,290</u>	<u>93,186</u>	<u>185,698</u>	<u>145,615</u>

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

Market risk

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

Interest rate risk

Although Council has access to a mix of variable and fixed rate funding options through QTC, all current borrowings with QTC are at fixed interest rates. Council reduces the exposure to interest rates risk by exercising the fixed interest rate funding options.

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.

Consolidated

	Net carrying amount	Effect on Net Result		Effect on Equity	
	\$000	1% increase	1% decrease	1% increase	1% decrease
	\$000	\$000	\$000	\$000	\$000
2026					
Deposits at call	268,760	2,668	(2,668)	2,668	(2,668)
Loans - QTC*	85,765	-	-	-	-
Net total	<u>354,525</u>	<u>2,668</u>	<u>(2,668)</u>	<u>2,668</u>	<u>(2,668)</u>
2025					
Deposits at call	231,741	2,317	(2,317)	2,317	(2,317)
Loans - QTC*	90,401	-	-	-	-
Net total	<u>322,142</u>	<u>2,317</u>	<u>(2,317)</u>	<u>2,317</u>	<u>(2,317)</u>

Council

	Net carrying amount	Effect on Net Result		Effect on Equity	
	\$000	1% increase	1% decrease	1% increase	1% decrease
	\$000	\$000	\$000	\$000	\$000
2026					
Deposits at call	266,840	2,668	(2,668)	2,668	(2,668)
Loans - QTC*	85,765	-	-	-	-
Net total	<u>352,605</u>	<u>2,668</u>	<u>(2,668)</u>	<u>2,668</u>	<u>(2,668)</u>
2025					
Deposits at call	230,654	2,307	(2,307)	2,307	(2,307)
Loans - QTC*	90,401	-	-	-	-
Net total	<u>321,055</u>	<u>2,307</u>	<u>(2,307)</u>	<u>2,307</u>	<u>(2,307)</u>

* In relation to the QTC loans held by Council, QTC fixed rate loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

26 National competition policy**Business activities to which the Code of Competitive Conduct (CCC) is applied**

A government business activity is one which competes with private businesses and exceeds thresholds under Local Government Regulation 2012. In order to remove any advantages or disadvantages, the competitive neutrality principle must be applied.

Council applied the CCC to the following significant business activities during the financial year ended 30 June 2026:

- Water and wastewater (City Water)
- Waste management (City Waste)

Financial performance of activities subject to the CCC:

Business activities - 2026	Significant businesses	
	City Water	City Waste
	\$000	\$000
Operating revenue for services provided to Council	3,963	1,056
Operating revenue for services provided to external clients	168,886	48,792
Community service obligations	711	295
Total Operating revenue	173,560	50,143
Less: Operating expenses (including depreciation, interest and internal capital financing)	(157,094)	(42,443)
Operating surplus/(deficit)	16,466	7,700

Description of Community Service Obligations (CSOs):

Activities	CSO description	Actual
		\$000
City Water	CSOs	
	Water concession not-for-profit	318
	Water concealed leaks	-
	Wastewater concession not-for-profit	393
		711
City Waste	CSOs	
	Waste disposal from community groups	89
	In-home waste, recycling and green waste collection service	169
	Bulky item collection service (elderly and disabled)	36
		294

Anticipated changes to business activities

It is expected that there will be no new business activities to which the CCC will be applied for the financial year ending 30 June 2027. Roads activity continues to not meet the definition to which the CCC will be applied as it does not involve itself in competitive bids.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

27 Transactions with related parties**27(a) Subsidiaries**

The Group consists of the parent entity Redland City Council and a first tier subsidiary: RIC. Redland City Council has two second tier subsidiaries: Cleveland Plaza Pty Ltd and RIC Toondah Pty Ltd (Note 1(b)).

The following transactions occurred between Council and its subsidiaries and related entities for year ended 30 June 2026:

Redland Investment Corporation Pty Ltd (RIC)

Details of transaction	2026	2025
	\$000	\$000
Services provided by RIC to Council:		
Management fee paid to RIC for Weinam Creek PDA	1,068	639
Management fee paid to RIC for Capalaba Revitalisation	395	433
Management fee paid to RIC for Toondah Harbour PDA	161	456
General rates and water charges recovered from RIC	37	34
GST refunds claimed by Council and subsequently paid to RIC	216	209

RIC Toondah Pty Ltd

RIC Toondah Pty Ltd manages the RIC Toondah Harbour joint operation (refer Note 1(b)). Transactions with RIC Toondah Pty Ltd include nil (2025: nil) in relation to joint operation costs.

27(b) Transactions with key management personnel (KMP)

Key management personnel include the Mayor, Councillors, Executive Leadership Team (ELT) and backfills of ELT members. The compensation earned by key management personnel for year ended 30 June 2026 comprises:

Details of transaction	2026	2025
	\$000	\$000
Short-term employee benefits*	4,404	4,448
Post-employment benefits**	441	486
Long-term employee benefits***	60	63
Termination benefits	-	471
Total	4,905	5,468

* Short-term employee benefits include salaries, paid sick leave, allowances, superannuation cash component, annual leave accrual and any non-monetary benefits provided such as Council vehicles.

** Post-employment benefits include employer superannuation contributions.

*** Long-term employee benefits include long service leave accrued during the year.

Detailed remuneration disclosures are provided in the annual report.

27(c) Transactions with other related parties

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

Details of transaction	2026	2025
	\$000	\$000
Employee expenses for close family members of key management personnel*	197	172

* All close family members of KMP were employed through an arm's length process and are paid in accordance with the Award or Certified Agreement relevant to the job they perform.

Council employed 1,172 staff as at 30 June 2026 (2025: 1,166) of which only 2 (2025: 2) are close family members of KMP.

27 Transactions with related parties - continued

27(d) Outstanding balances

The following balances are outstanding at the reporting date in relation to transactions with related parties:

Current payables

Name of the person/entity	2026	2025
	\$000	\$000
Redland Investment Corporation Pty Ltd (RIC)	416	72

27(e) Transactions with Brighter Super

Refer Note 22 for the transactions with Brighter Super.

27(f) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of Council live and operate within the Redland City area. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- payment of rates,
- use of Council owned facilities such as swimming pools,
- animal registration,
- borrowing books from a Council library.

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.

28 Events after the reporting period

Subsequent to 30 June 2026, land at Weinam Creek owned by RIC, a controlled entity of Council, vested to the Minister for Economic Development Queensland on 23 July 2026 (gazetted 31 July 2026) following compulsory acquisition under the *Economic Development Act 2012* and the *Acquisition of Land Act 1967*. The land was acquired for community infrastructure purposes, including car parks, roads, access and ancillary infrastructure.

As the compulsory acquisition occurred after the reporting date, no adjustment has been recognised in the financial statements for the year ended 30 June 2026. Council has assessed the compulsory acquisition as a non-adjusting event after the reporting period in accordance with AASB 110 *Events after the Reporting Period*. This treatment is consistent with that adopted in RIC's financial statements.

At 30 June 2026, the carrying value of the Weinam Creek land in RIC's financial statements was \$15.2 million. This carrying value does not represent an estimate of compensation. Council and RIC are considering compensation rights available under the relevant legislation. At the date of authorisation of these financial statements, the amount, timing and form of any compensation had not been determined and the financial effect of the compulsory acquisition could not be estimated reliably. Accordingly, no compensation receivable has been recognised.

No other material events requiring disclosure have occurred after the reporting date.

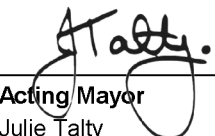
REDLAND CITY COUNCIL
CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 30 June 2026

MANAGEMENT CERTIFICATE
For the year ended 30 June 2026

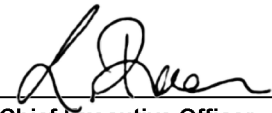
These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the Local Government Regulation 2012 (the Regulation) and other prescribed requirements.

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

- (i) the prescribed requirements of the *Local Government Act 2009* and Local Government Regulation 2012 for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 3 to 35, present a true and fair view, in accordance with Australian Accounting Standards, of Council's and the Group's transactions for the financial year and financial position at the end of the year.



Acting Mayor
Julie Talty



Chief Executive Officer
Louise Rusan

Date: 09/10/2026

Date: 09/10/2026

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Redland City Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Redland City Council (the council) and its controlled entities (the group).

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

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

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the council's and group's financial position as at 30 June 2026, and of their financial performance for the year then ended
 - ii. complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The council is responsible for the other information.

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

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

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

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

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

Responsibilities of the council for the financial report

The council is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012, and other prescribed requirements and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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

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

www.auasb.gov.au/auditors_responsibilities/ar3.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.



9 October 2026

Megan Manuel
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

REDLAND CITY COUNCIL
MEASURES OF FINANCIAL SUSTAINABILITY
For the year ended 30 June 2026

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Long Term Financial Sustainability Statement - Unaudited

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

Measures of Financial Sustainability

		Target Tier 2	Consolidated		Council	
			Actual	5-Year Average	Actual	5-Year Average
Council and consolidated performance at 30 June 2026 against key financial ratios and targets:						
Operating Performance	Operating Surplus Ratio	Greater than 0%	0.93%	-1.97%	0.44%	-1.76%
	Operating result					
	Total operating revenue					
	This 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. The ratio improved from last year due to improved operating result because operating expenses increasing at a lower rate as a result of cost containment measures .					
	Operating Cash Ratio	Greater than 0%	22.66%	20.20%	22.21%	20.20%
	Operating result add depreciation and amortisation add finance costs					
Liquidity	Total operating revenue					
	This is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs. The ratio increased from last year due to an improved operating result.					
	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	5.66	N/A	5.57	N/A
	Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash					
	Total operating expenditure less depreciation and amortisation less finance costs					
	This 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. This ratio decreased slightly as a result of an increase in the externally restricted cash due to increase in unearned grants.					
Asset Management	Asset Sustainability Ratio	Greater than 60%	56.05%	61.09%	56.06%	64.41%
	Capital expenditure on replacement of infrastructure assets (renewals)					
	Depreciation expenditure on infrastructure assets					
	This 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. The ratio improved from last year due to increase in renewal spend on replacement of infrastructure assets.					
	Asset Consumption Ratio	Greater than 60%	61.28%	62.97%	61.28%	62.87%
	Written down replacement cost of depreciable infrastructure assets					
Debt Servicing Capacity	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. The ratio decreased slightly from last year due to increase in renewal spend on infrastructure assets which have longer useful lives and therefore consumed at a lower rate.					
	Leverage Ratio	0 - 4 times	0.86	1	0.88	0.98
	Book value of debt					
	Total operating revenue less total operating expenditure add depreciation and amortisation and Finance Cost					
	This 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. The leverage ratio improved on last year due a reduction in QTC borrowings together with an improved operating result.					

Note 1 - Basis of Preparation

The current-year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the audited reported measures are prepared on an accrual basis for the year ended 30 June 2026.

Certificate of Accuracy

For the year ended 30 June 2026

This current-year financial sustainability statement has been prepared pursuant to section 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.



Acting Mayor
Julie Talty



Chief Executive Officer
Louise Rusan

Date: 09/10/2026

Date: 09/10/2026

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Redland City Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Redland City Council (the council).

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note 1, which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The council is responsible for the other information.

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

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

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

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

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

Responsibilities of the council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Financial Management (Sustainability) Guideline 2024 and the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

M Manuel

9 October 2026

Megan Manuel
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Measures of Financial Sustainability - Contextual Unaudited Ratios

		Consolidated		Council		
		Target Tier 2	Actual	5-Year Average	Actual	5-Year Average
Council and consolidated performance at 30 June 2026 against key financial ratios and targets:						
Financial Capacity	Council-Controlled Revenue	N/A	90.24%	91.53%	90.31%	91.71%
	Net rates, levies and charges add fees and charges					
	Total operating revenue					
	This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. This ratio decreased slightly from last year due to rates, levies and charges increasing at a lower rate than increase in operating revenue.					
	Population Growth	N/A	1.23%	1.09%	1.23%	1.09%
	Prior year estimated population					
	Previous year estimated population					
	This is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.					
Asset Management	Asset Renewal Funding Ratio	N/A	100.00%	N/A	100.00%	N/A
	Total of planned capital expenditure on infrastructure assets renewals over 10 years					
	Total required capital expenditure on infrastructure asset renewals over 10 years					
	This ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.					

Note 1 - Basis of Preparation

The current-year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the reported measures are prepared on an accrual basis and are drawn from Council's audited consolidated general purpose financial statements for the year ended 30 June 2026.

Certificate of Accuracy

For the year ended 30 June 2026

This current-year financial sustainability statement has been prepared pursuant to section 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.


Acting Mayor
 Julie Talty

Date: 09/10/2026


Chief Executive Officer
 Louise Rusan

Date: 09/10/2026

Unaudited Measures of Financial Sustainability

Target Tier 2	Projected for the years ended									
	Actuals 30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035

Council

The long-term measures of financial sustainability are presented for Council only. The latest Financial Strategy was adopted exclusive of Redland Investment Corporation Pty Ltd (RIC) and therefore consolidated measures are not available.

Financial Capacity										
Council-Controlled Revenue*	N/A	90.31%	93.74%	93.83%	93.86%	93.90%	94.00%	94.09%	93.99%	93.78%
Population Growth*	N/A	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%	1.23%
Asset Management										
Asset Renewal Funding Ratio*	N/A	100.00%								
Operating Surplus Ratio		0.44%	0.10%	0.48%	1.11%	1.13%	1.18%	0.77%	0.66%	0.81%
Operating Cash Ratio		22.21%	21.50%	22.73%	23.92%	24.53%	25.03%	25.56%	26.27%	26.91%
Liquidity										
Unrestricted Cash Expense Cover Ratio	N/A	5.57								
Asset Sustainability Ratio		56.06%	81.80%	78.80%	76.40%	70.60%	60.20%	60.10%	62.80%	61.90%
Asset Consumption Ratio		61.28%	74.43%	73.00%	71.58%	70.13%	68.62%	66.98%	65.35%	63.70%
Debt Servicing Capacity										
Leverage Ratio		0.88	0.90	0.92	0.90	0.89	0.90	0.91	0.90	0.89

* The Council-controlled revenue, population growth, and asset renewal funding ratio measures are reported for contextual purposes only and are not audited by QAO.

Council's Financial Strategy

Council's Financial Strategy (Strategy) is Council's long-term financial plan that is underpinned by a series of policies, plans, risk responses and associated financial stability and sustainability targets to measure performance. The Strategy establishes the financial framework under which sound and sustainable financial decisions can be made. A key component of the Strategy is the Long-Term Financial Forecast (LTFF). The LTFF, Council's ten year financial forecast, contains details of the growth assumptions, income, expenditure, cash flow projections, assets, liabilities and community equity, and also provides the financial outputs and financial sustainability measures for each of the ten years.

The ten year focus allows us to assess our financial sustainability over the period and to guide corporate decision-making. It is a living and breathing document, guiding our financial planning, revenue raising and spending activities, while adapting to changing needs and requirements.

The LTFF provides transparency into our financial performance and planning, giving the Community a view of how its services are being funded and where the money is spent. It is a tool for validating and maintaining alignment with corporate plans and with legislative requirements. It reflects the efforts we are making to meet current and future community expectations and serves to signal the decisions and actions needed to ensure our future financial sustainability.

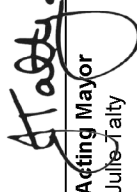
The projected results are per the adopted 2026-2027 budget which is underpinned by the Strategy. It does not include any revisions based on actual results as at 30 June 2026.

Certificate of Accuracy

For the long-term financial sustainability statement prepared as at 30 June 2026

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

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


Acting Mayor
 Julie Tait

Date: 09/10/2026


Chief Executive Officer
 Louise Rusan

Date: 09/10/2026

Index of legislative requirements

In accordance with the *Local Government Regulation 2012*, Council must prepare an annual report for each financial year and adopt it within one month after the day the Auditor-General gives the Auditor-General's audit report about the local government's financial statements for the financial year to the local government. The local government must publish its annual report on its website within two weeks of adopting the annual report.

Requirement	Title	Heading	Page
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