



GLENORCHY
CITY COUNCIL

Annual Report

2023-24



Acknowledgement of Aboriginal People and Country

Glenorchy City Council acknowledges the muwinina people as the traditional owners of this land. We recognise all Tasmanian Aboriginal people as the original owners and continuing custodians of the land and waters of this island, lutruwita. We pay our respect to Aboriginal Elders, past and present. We commit to working in a way that welcomes and respects all Aboriginal and Torres Strait Islander people.



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Message from the Mayor

SUE HICKEY

I would like to begin by welcoming everybody to the Glenorchy City Council's annual report and say I am honoured and humbled to have been elected Mayor earlier this year.

There has been one constant in the feedback I have received from the community during the past year – people want to live and work in a place that is safe and a place that looks appealing. People understandably don't want their public spaces to be unclean or covered in graffiti. They want their city to be welcoming.

Being a welcoming city is something I strongly believe in. We simply will not grow as a community if we do not present ourselves as a place people would want to live in and visit.

While we are continuing to work on this issue, last financial year saw Council make important strides on a journey to be a welcoming city.

Providing events and recreational activities for families and young people is a key part of this, and Council is particularly proud of the work it has done to improve our playgrounds and recreation areas. We remain mindful of the need to invest in areas where people can enjoy outdoor spaces, and will continue to be a focus of our efforts.

The investment we have made into Tolosa Park, commencing the conversion of a dam into a regional recreational area, is an example of this commitment. These facilities are important for both residents and visitors – and we want to present them at their best, being well-maintained and easy to access.

As Mayor, I am determined to drive pride in our community. I am not someone who is content to say something is too hard, or just

accept second best. Having infrastructure that our community can be proud of and utilise readily is a crucial part of this plan.

Having a clean and tidy municipal area is another factor in community pride, and it is something regularly raised with me by members of the public when I am out and about in our City. While making sure we all do the right thing by cleaning up after ourselves is a nice goal to aspire to, we can't just sit back and expect it to happen. Council has stepped up to deliver additional cleaning services. While these gains may be small, they all add up and, in time, our commitment to a clean and tidy environment will pay off.

Another serious issue we continue to address is community safety. Obviously, we want people to feel safe and we want people to be able to go about their business without feeling intimidated or threatened. We want our businesses to be open, thriving, and inviting for their customers. While we definitely aren't the only community that has challenges with anti-social behaviour and crime, we are determined to draw a line in the sand and say we will not accept it. We have engaged effectively with Tasmania Police about increasing visible policing, as well as conducting specific operations targeting anti-social hotspots. Importantly, we are continuing to invest in dedicated programs for young people, and ensuring they have access to infrastructure that supports their recreational needs, such as the new Montrose Bay Skatepark and Glenorchy Mountain Bike Park. Practically, we have worked with businesses to provide them with information to help keep their staff safe and respond

appropriately to threatening behaviour, and we will be developing further strategies with relevant government agencies to deliver effective coordinated responses. Importantly, we have listened to the community about these issues and are determined to do what we can to respond to these issues.

In closing, I would like to acknowledge and thank my fellow Elected Members for their support and passionate representation of our community. Working together, even if we sometimes have differing views, is an important trait of Council and ensures we can achieve as much as possible on behalf of our residents.

I would also like to formally thank the hard work and efforts of Glenorchy City Council staff who keep the wheels of Council turning constantly. They do an amazing job of providing services and supporting our community.

There is much to be positive about in Glenorchy over the past year, and with our strong strategic plan and a continued determination to achieve change, we will make our city the best it can possible be.



Ald. Sue Hickey
Mayor

July 2024



Message from the Chief Executive Officer

TONY MCMULLEN

2023-24 was a year of achievement at Glenorchy City Council as we continued to work towards our strategic purpose of being a welcoming Council, representing our community and providing services to make Glenorchy a better place every day.

In terms of Council's performance, I am extremely pleased that Council fully expended its capital works budget to upgrade and deliver roads, footpaths, drainage and stormwater infrastructure. By completing this renewal expenditure, we maintain the level of service that this critical infrastructure provides to the Glenorchy community.

Through our annual Future Directions Survey, the community continues to prioritise our playspaces. During the year, we completed a multi-million dollar destination PlaySpace at Goblins Reserve, a million dollar district level PlaySpace at Benjafield Park along with completing seven other local community PlaySpaces. We also completed playing surface and lighting upgrades and a new changeroom facility at KGV soccer HQ and similar sportsground and lighting upgrades at North Chigwell. An improved skate facility was provided at Montrose Bay, and major improvements to the Glenorchy Mountain Bike Park were carried out.

In partnership with TasWater, substantial progress has been made on the multi-million dollar refurbishment of Tolosa Park into another spectacular recreational space.

Projects like these would not be possible without the necessary funds and resources. By working hard on its financial sustainability, Council is able to set priorities and deliver projects and services that the community rightly wants and deserves. Council set itself a task several budgets ago to deliver responsible budgets and make its way back to a stronger financial position.

I'm particularly pleased that Glenorchy City Council achieved an underlying surplus of \$1.9 million in 2023-24 and reduced debt levels from \$1.6 million in 2022-23 to \$500,000 at the end of 2023-24 as well as fully committing its capital works renewal budget to make sure that the Council's \$1.2 billion in assets across our municipal area is maintained to a good standard.

2023-24 was also a year of strong community feedback to Council. As the level of government closest to the Glenorchy community, we expect and welcome this feedback.

Without a doubt, one of the biggest issues Council dealt with was the Glenorchy War Memorial Pool and its future. The issues around the pool and its closure due to safety issues stirred passions in the community, and many people voiced their support for keeping a pool facility in our community. While these discussions weren't always easy, I believe the community passion that was on display during these debates is something that should be highlighted and celebrated. A passionate community is one that is engaged and cares - and those qualities will serve our broader community well moving forward.

We finished the 2023-24 year having made good progress because of the community's and Council's concerted advocacy on the pool issue:

- The elector poll result showed strong support for a repaired and reopened pool (89%), as well as its ultimate redevelopment as a modern public pool facility for the long term (93%).
- Project planning commenced to repair and reopen the Glenorchy War Memorial Pool subject to confirmation of \$5 million in State government funding was promised in the 2024-25 State budget (now confirmed).
- We commissioned consultants, MI Global partners, who, have undertaken extensive consultation with the community and stakeholders to gauge what the new facility needs to offer. This work is expected to be completed in the first half of the 2024-25 year so we can start work on a business case for the preferred option to inform our funding submissions.

We saw similar passions around an application for a fast-food restaurant development in Claremont where the local community took the opportunity to define what it wanted to see, and more specifically, what it didn't want to see. While rules and processes contained within the planning system allow for these proposals to be submitted and tested, again,

the Glenorchy Planning Authority's decision based on the planning merits was not to approve the application.

Like any organisation, Council's underlying strength is our people - our staff members who, day in, day out, are working on behalf of our community to make Glenorchy the very best it can be.

I was particularly pleased when our 2023 Staff Culture Survey showed a significant measured improvement in our staff culture survey. Across all scores, there was an improvement of more than seven per cent. This improvement was enough to earn Council a 'Change Champion' award from XREF Engage, one of only five ever awarded to a council Australia-wide.

In order to provide better service to Glenorchy jobseekers, Council brought the Glenorchy Jobs Hub in house, and it has continued to deliver job opportunities for people seeking employment.

In May 24, we farewelled former Mayor Bec Thomas, who was elected to the Legislative Council. I acknowledge Bec's contribution to the City as Mayor. A By-election was held in June 2024, which saw Deputy Mayor Sue Hickey elected as Mayor, and Justin Stringer elected as an Alderman.

I would like to thank all Elected Members for their ongoing commitment to working productively and positively with Council staff and contributing to a genuine sense of teamwork and shared vision.

In closing, I would particularly like to acknowledge and thank all of Glenorchy City Council's staff whose drive and enthusiasm power our Council to support the community and make Glenorchy a better place for people to live, work, and enjoy.



Tony McMullen



About Glenorchy

Located on the western shore of the Derwent River, the City of Glenorchy is Tasmania's fourth largest local government area with a population of just under 51,000 people distributed over an area of 121km. The Muwinina Aboriginal people inhabited the area for tens of thousands of years, and Europeans began settling Glenorchy in 1804.

In 1864, Glenorchy was proclaimed a municipality and 100 years later in 1964 it was granted City status.

Glenorchy is a vibrant, progressive City with unique physical, built, and community assets that has experienced significant growth in recent years. From 2016 to 2021, the City's population increased by 4,167 people (9.0%). This represents an average annual population change of 1.74% per year over the period. The largest change in age over this time was an increase of nearly 3,500 people in the 25–34 year age group. With a median age of 37, the Glenorchy area has the equal second youngest demographic in Tasmania.

Glenorchy is culturally diverse, with 26.1% of people living in the City born overseas. Of those born overseas, 33% arrived from 2016 onwards. Our residents come from 72 different countries and nearly 19% speak a language other than English at home.

Over 5% of the City's population identify as Aboriginal or Torres Strait Islander, which is a higher proportion than the Greater Hobart area. Glenorchy City's Gross Regional Product – the amount of wealth generated by businesses, organisations and individuals working in the area – was \$2,608 million in 2021, approximately 7.5% of Tasmania's Gross Regional Product.

There are more jobs in Greater Glenorchy than resident workers. This means the City not only provides work for its residents, but it also employs and attracts people from across the region. Social Assistance and Construction Services are the largest employers in the City of Glenorchy, making up 13.6% of total employment.

Your Council

In July 2023 we welcomed Alderman Shane Alderton who was elected on count back following a vacancy.

In May 2024, Bec Thomas was elected to the Tasmanian Legislative Council and therefore resigned from her position as Alderman and Mayor.

A by-election was held, and Alderman Sue Hickey was elected as Mayor and Justin Stringer was elected as Alderman. Both were sworn into their respective positions on 24 June 2024.



Mayor

Alderman Bec Thomas

First elected 2018

Elected Deputy Mayor 2020

Elected Mayor 2021

Resigned Mayor May 2024

COMMITTEE MEMBERSHIP

- General Manager's Performance Review Committee
- Glenorchy Planning Authority
- TasWater Owners Representative Group
- Community and Volunteer Awards Working Group
- Glenorchy Carols Grants Program Working Group
- Greater Hobart Committee
- Local Government Association of Tasmania (Voting representative)
- Southern Tasmania Regional Waste Authority (TasWaste South) (Owner's representative)



Deputy Mayor/Mayor

Alderman Sue Hickey

Elected Deputy Mayor 2021

Elected Mayor June 2024

COMMITTEE MEMBERSHIP

As Deputy Mayor/Alderman:

- Glenorchy Audit Panel
- Glenorchy Planning Authority (Proxy)
- Cultural Celebration Grants Working Group

As Mayor:

- General Manager's Performance Review Committee
- Glenorchy Planning Authority
- TasWater Owners Representative Group
- Community and Volunteer Awards Working Group
- Greater Hobart Committee
- Local Government Association of Tasmania (Voting representative)
- Southern Tasmania Regional Waste Authority (TasWaste South) (Owner's representative)



Alderman Shane Alderton

First Elected 2023

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority (Proxy)
- Access and Inclusion Committee



Alderman Josh Cockshutt

First Elected 2022

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority



Alderman Jan Dunsby

First Elected 2014

Re-elected 2018 and 2022

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- General Manager's Performance Review Committee
- Access and Inclusion Committee
- Safe and Clean Working Group



Councillor Molly Kendall

First Elected 2022

COMMITTEE MEMBERSHIP

- Wellington Park Management Trust
- Glenorchy Planning Authority (Proxy)
- Glenorchy Carols Grants Working Group
- Cultural Celebrations Grants Working Group
- Glenorchy's representative on Cycling South



Alderman Steven King

First elected 2008

Re-elected 2014, 2018 and 2022

Elected Deputy Mayor 2021

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Municipal Emergency Management Committee



Alderman Russell Yaxley

First Elected 2022

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Community and Volunteer Awards Working Group
- Glenorchy Carols Grants Working Group
- Glenorchy Audit Panel (Proxy)



Councillor Harry Quick

First Elected 2014, re-elected 2022

Elected Deputy Mayor 2014

COMMITTEE MEMBERSHIP

- Glenorchy Audit Panel
- Glenorchy Planning Authority (Proxy)



Alderman Stuart Slade

First elected 1991

Elected Deputy Mayor 1996–2005

Elected Mayor 2011–2014

Re-elected 2014 and 2022

COMMITTEE MEMBERSHIP

- Community and Volunteer Awards Working Group
- Safe and Clean Working Group
- Glenorchy Planning Authority (Proxy)



Alderman Justin Stringer

First Elected 2024

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority (Proxy)



Executive Leadership Team



Chief Executive Officer
Tony McMullen



Deputy Chief Executive Officer
Director Infrastructure and Development

Emilio Reale

- Building and Plumbing
- Environmental Health
- Planning Services
- Heritage
- Strategic and Corporate Planning
- Transport Network Management (including roads, bridges, footpaths)
- Waste Services
- Parks and Reserves
- Stormwater Drainage Network Management
- Bushfire Mitigation
- Engineering Services
- Environmental Services
- Property Services
- Infrastructure Asset Management
- Infrastructure Planning, Constructions and Maintenance



Director Community and Corporate Services
Tracey Ehlich

- Rates
- Governance, Risk and Assurance
- Internal Compliance
- Internal Audit
- Council Administration
- Financial Systems
- People and Culture
- Learning and Development
- Work, Health and Safety
- Payroll
- Legal Services
- Accounts
- Information, Communication, and Technology
- Customer Service
- Public Compliance (Animal and Parking Management)
- Child Care Connections
- Creative Communities (Arts and Culture)
- Community Development
- Information Management
- Glenorchy Jobs Hub
- Emergency Management



Manager Stakeholder and Executive

David Ronaldson

July to December 2023



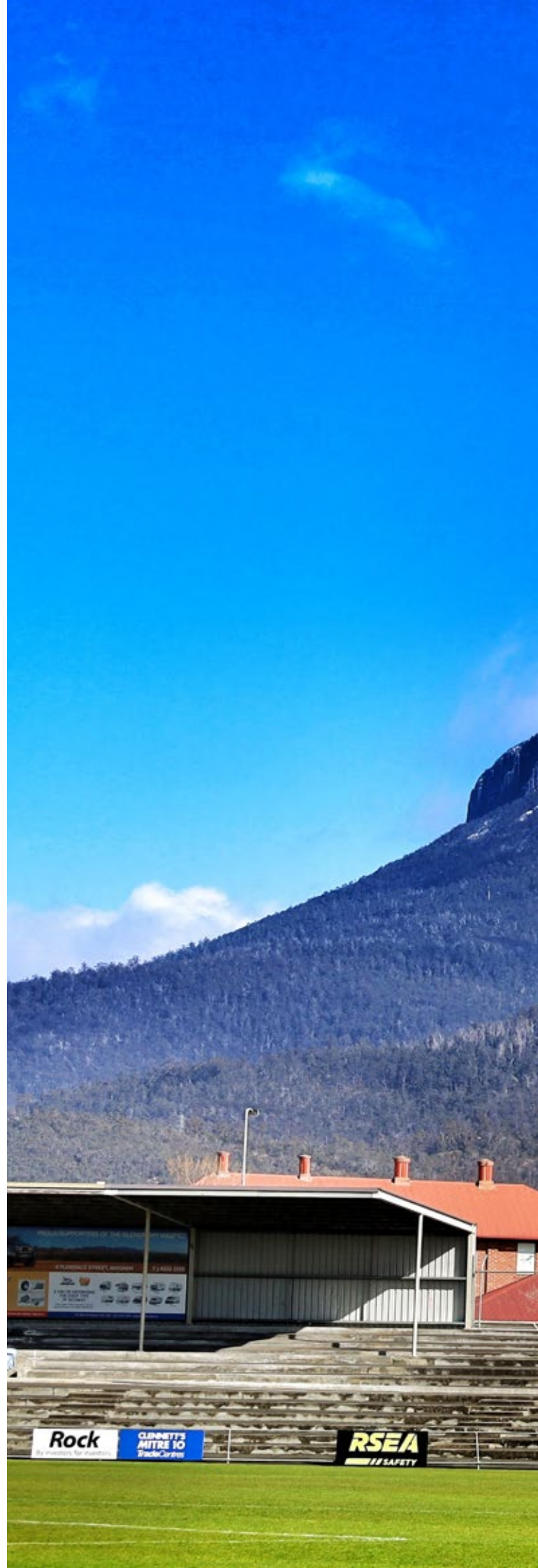
Christine Lane

December 2023 to June 2024

- Executive Support
- Communications
- Events
- Elected Member Support
- Community Engagement
- Strategic and Corporate Planning
- Economic Development

Thank you to Kelvin Ball

Unless otherwise marked, all of the images of Glenorchy in this report have been generously provided by Kelvin Ball, who captures many of the City's beautiful moments as a personal passion.





Purpose and Values

We are a welcoming Council, representing our community and providing services to make Glenorchy a better place every day.

We are a proud city; a city of arts; of opportunity; of partnerships; a city that makes exciting things happen.

Our Values



People

We value our diverse and welcoming community. We believe that each person is equal and has a positive contribution to make, with their rights respected and their opinions heard and valued.



Place

We work together to future proof our City so we can enjoy a good quality of life and a safe, sustainable and healthy environment. We respect our heritage and have pride in our City.



Opportunity

We value innovation, flexibility and imagination and strive to create social and economic choices and opportunities for all.



Together

We commit to work as a united Council team to build relationships and partnerships within and outside our community to make a difference in Glenorchy.



Accountable

We are accountable to each other and the Glenorchy community for the difference we make to the life of our City.

Our Goals



Making Lives Better

Our community faces a range of social and economic challenges. Council's role is to advocate for, and work with others to, improve the daily lives of people in our City.



Building Image and Pride

Our community values a strong sense of connection and a positive City image and Council strives to promote these.



Open for Business

Council seeks to be a City which is 'easy to do business with' while managing our City's growth responsibly.



Leading Our Community

Council exists to represent the best interests of the people of Glenorchy, working together to manage community resources and further community priorities.



Valuing Our Environment

Our community values the facilities provided in our City to improve its quality of life and protection of our natural environment and special places now and for the future.



The Year in Review

The 2023–24 year marked a period of significant progress for Glenorchy City Council, highlighted by the successful delivery of major projects and programs, along with the conduct of a by-election and an elector poll.

Council farewelled Bec Thomas, who resigned as Mayor and Alderman to take up her role as Tasmanian Legislative Council Member for Elwick.

Following the by-election, Alderman Sue Hickey was promoted to the Office of the Mayor, and Council welcomed Alderman Justin Stringer. Both were sworn in on 24 June 2024. Council also welcomed Alderman Alderton in July 2023 who was elected on count back following a vacancy.

Throughout these changes, Council continued to deliver for the community while keeping a focus on sustainable resource management.

Making Lives Better

Glenorchy CBD Safety and Youth Engagement

Council has kept a strong focus on CBD safety and youth engagement. We have taken a multipronged approach to work collaboratively with other agencies, charities and state government. One of the more visible actions has been the commencement of daily youth activities and regular end of term and back to school barbeques on Council lawns. These activities are run in collaboration with Mission Beat.

Council's Reflect Reconciliation Action Plan

The Reflect Reconciliation Action Plan (RAP) was launched in September 2023. The RAP is a key tool for promoting respect, relationships, and opportunities within the community.

Safeguarding Children and Young People

Council has made strong foundational steps to implement the requirements of the new *Child and Youth Safe Organisations Act 2023*. Council has developed an internal cross departmental Child and Youth Safe

Organisation Working Group, which is collaborating to identify gaps, build capacity and develop documents and procedures to ensure Council does our best to become a child and youth safe organisation.

Council has updated lease and hire agreements and is working on incorporating child safety requirements into grant guidelines and events on Council land procedures. Council is part of the Local Government Association of Tasmania's statewide network who are working together to share resources and experiences.

Council is also working alongside the newly formed Office of the Independent Regulator to support clubs and associations providing activities and programs to children and young people in our city.

Valuing Our Environment

Throughout the year, with the support of Federal, State, and Council funding, Council delivered a significant capital works program, the status of each project and years' end is noted below:

- Giblins Reserve Playspace (completed)
- Benjafield Playspace (completed)
- Montrose Bay Skate Park (completed)
- Glenorchy Mountain Bike track redevelopment (completed)
- Multicultural Council of Tasmania Commercial Kitchen (completed)
- Cadbury Oval changerooms upgrade (completed)
- Upgrade interchange facilities at KGV Oval (completed)
- Upgrade Eady Street sports field lighting (completed)
- Soccer redevelopments (under construction)
- Tolosa Park redevelopment (near completion)

Playground Renewal Program

- Alroy Court, Rosetta (completed)
- Cooina Park, West Moonah (in progress)
- Roseneath Reserve, Austins Ferry (in progress)
- Chandos Drive Reserve, Berriedale (completed)
- Pitcairn Street Reserve, Montrose (completed)
- Battersby Drive, Claremont (completed)
- Collinsvale Reserve, Collinsvale (completed)
- Lutana Woodlands, Lutana (completed)
- Barossa Road, Glenorchy (completed)
- Chardonnay Drive Reserve, Berriedale (completed)

KGV Sports Ground

Additional changerooms and demolition and reconstruction of public amenities are well underway and scheduled to be completed by November 2024. Lighting upgrades and synthetic turf replacement have been completed.

Tolosa Park Dam Reintegration Project

Stage A works commenced to transform the former Tolosa Reservoir site into an open parkland. Tas Water lead Stage A, and the site will be handed back to Council in late 2024. Council is pursuing funding opportunities for Stage B, which will further see the site further developed and grow as a destination outdoor space for the Glenorchy and broader Tasmanian community.

Gibblins Reserve Playspace

Council delivered a new modern playspace at Gibblins Reserve, which has range of features including a multi-court and table tennis area and play equipment specially designed for toddlers. The main playground area features a wheelchair-accessible swing and spinners, a net twister, a bird's nest tower, a climbing wall, springers, swings and slides.

There is also a sensory trail and an accessible loop track, plus a new accessible toilet block. It truly is a destination PlaySpace.

Benjafield Playspace

The community voted on a theme for our renewed Benjafield PlaySpace. With 57% of the vote, a space theme was the winner. The PlaySpace refurbishment was funded by the recent sale of underutilised land to Homes Tasmania for the development of social and affordable housing. A bequest from the estate of a resident who lived all his life in nearby Gormanston Road was also used to purchase all-abilities and wheelchair suitable play equipment.

Annual Waste Management Strategy Progress

Council's ten-year Waste Management Strategy sets out three key goals:

- To promote the sustainable management of resources.
- To provide convenient and affordable waste services that meet the needs of the community.
- To minimise negative impacts of waste on the natural and built environments.



During the year several key achievements of the strategy were:

- 4,406 tonnes of organic material were diverted from landfill through Council's FOGO collection service. Since its commencement in February 2020, Council has diverted approximately 22,000 tonnes of FOGO material from entering landfill. Research undertaken through the Regional Climate Change Initiative (RCCI) has shown that Council's greenhouse gas emissions have more than halved as a result of the introduction of the FOGO kerbside service.
- Approximately 44,000 tonnes of waste was received at the Jackson Street landfill. Council paid approximately \$920,000 to the State Government as part of the State Waste Levy based on a \$21.36 per tonne levy. This Levy will increase from \$21.36 to \$44.88 per tonne on 1 July 2024.
- Council initiated a pilot project with local businesses to separate and divert all concrete waste from Landfill. Approximately 3,000 tonnes of concrete is now stockpiled for reprocessing.
- Separated and diverted 2,900 tonnes of road millings from landfill which is now reused in other council roads and park projects.
- Undertook a review of Council's Landfill gate fees to improve and incentivise greater separation of materials.
- Completed a redesign of a further extension of the landfill cell, and gained EPA approval.

Leading Our Community

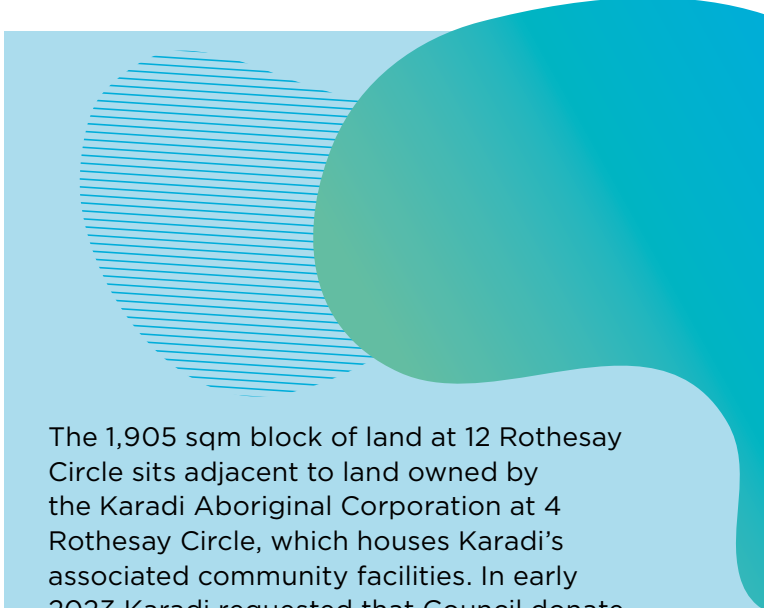
Land Disposals and Investigations

Under Council's Statement of Commitment on Housing, Council recognises it has a part to play in contributing to land supply for housing by identifying and releasing land surplus to community needs. This can occur after following a thorough community consultation process.

During the year Council disposed of 1 Bellette Place Chigwell and 117a Pitcairn Street Glenorchy.

Two residential zoned properties at 11 and 11a Nielson Drive, Montrose, as well as a large residential zoned property at 23A Norman Circle, Glenorchy were also listed for sale but were not sold within the financial year.

Council also disposed of a small parcel of land at 12 Rothesay Circle Goodwood, by donation to Karadi Aboriginal Corporation.



The 1,905 sqm block of land at 12 Rothesay Circle sits adjacent to land owned by the Karadi Aboriginal Corporation at 4 Rothesay Circle, which houses Karadi's associated community facilities. In early 2023 Karadi requested that Council donate this land to allow them to expand their facilities to better meet the needs of the Aboriginal and wider community.

Council considered and supported this request and undertook a land disposal process in accordance with Council's *Disposal of Council Land Policy* and the requirements of section 178 of the Local Government Act 1993. Following this process Council resolved to proceed with the disposal of the land by donation to the Karadi Aboriginal Corporation at the Council Meeting of 28 August 2023. The date of settlement was 17 January 2024.

The donation of land to Karadi is supported by Council's Reconciliation Action Plan, Action 5.8: "*Acknowledge the importance of land handback and explore land custodian and stewardship opportunities in consultation with the Aboriginal and Torres Strait Islander Community*". In making its decision, Council noted that the donation of land back to the Aboriginal community will support the ongoing community programs of Karadi and reinforce Council's commitment to reconciliation.

Further information in relation to the donation is available at:

<https://glenorchygazette.com.au/land-of-opportunity-for-aboriginal-community/>



Future of Local Government Review

In July 2023 and February 2024, Council made submissions to the Tasmanian Government Future of Local Government Review. A final report was released in October 2023, with 37 recommendations for reform. Council generally supported most of the recommendations, with some notable exceptions and qualifications around the expanded scope for local government, amalgamation, shared services, and funding arrangements.

Council looks forward to working with the Tasmanian Government on progressing appropriate reform areas.

Building Image and Pride

Communications

Continually improving our communication with community and stakeholders has been a focus this year. We have diversified our communication channels increased our reach across our online platforms.

Glenorchy Christmas Carols Grants

Five organisations were provided with grants to support their Christmas Carols in 2023-24. They were:

- Goodwood Community Centre
- Moonah Lutana Catholic Parish
- The Association of Ukrainians in Tasmania
- Collinsvale Community Association
- Your Church Tasmania

Community and Volunteer Awards

On 23 May, Council held a Community and Volunteer Awards ceremony at MyState Bank Arena. There were eight major award winners and 29 volunteers recognised for their efforts. The major award winners include:

Sports Achievement Award: Tristan Styles

Business Person of the Year: Rob Harris

Local Hero: Aimen Jafri

Young Citizen of the Year: Jackson Mellor

Senior Citizen of the Year: Michael Kirkwood and Peter Vogelsanger (joint winners)

Citizen of the Year: Jeff and Jacqui Milkins (joint winners)

Volunteer Recognition Certificate

recipients: Christine Carr, Pam Cleaver, Peter Collin, Emma Cowie, Ruth Crossingham, Stephen Denholm, Peter Fitzgerald, Kathryn Gilmore, Remedios Hawkins, Hailey Jarvis, Valerie Kluver, Preeti Maharjan, Margaret Mangan, Saxon McDonald, Clare Moore, Kishor Nepal, Annette Rankin, Madaleine Rhodes, Lance Rowbottom, Lorraine Simonds, Sharanpreet Singh, Marie Smith, Carol Smith, Tim Steel, Nola Steele; Danny Tringrove, Therese Vincent, Dr Craig White, Vanice Wigmore.

Cultural Grants

This year we facilitated a trial of a Cultural Celebration Grants Program, awarding grants for the delivery of three cultural celebrations during the year:

- Moorilla Estate Pty Ltd
- Constance ARI
- South Sudanese Community of Tasmania

A review of this grants program will see its continuation in 24/25 and into the future.

Open For Business

Strengthening Our Local Economy

Council continued to progress economic development through infrastructure support, job creation, city marketing and a proactive regulatory approach.

Council has also continued to identify and progressing amendments required to Glenorchy's planning scheme to facilitate growth, including structure plans for future residential land.

The Mill Lane Precinct specific area plan underwent formal statutory consultation, with the merits of the representations received being considered at the Glenorchy Planning Authority at it's July 2024 meeting.



\$33.2M
in capital
expenditure

The amendment proposes to rezone the land within the Mill Lane Precinct to an Urban-Mixed Use Zone so existing business can stay while providing opportunities for well-designed apartments close to the Glenorchy CBD.

Work on the review of the Regional Land Use Strategy also continued. Officers participated in workshops and reviewed the proposed methodology that will assist in developing growth management strategies, including for residential development.

Jobs Hub

Council took on direct management of the Glenorchy Jobs Hub in September 2023. Since its commencement in 2021, a total of 1192 jobs have been filled, with 81% of people remaining in their original employment and 91% remaining employed. The Jobs Hub also celebrated another great Jobs Fair in February 2024 with over 40 employers and 1000 job seekers attending.



Directorate Highlights

In addition to these key initiatives, each directorate of Council delivered a range of actions, briefly described below.

Corporate and Community Services

The Moonah Arts Centre

The Moonah Arts Centre is a venue for hire and a place where Council produces its own program of exhibitions, workshops and events. The Moonah Arts Centre had a 27% increase in visitors over the last year and featured 42 unique exhibitions by 430 artists.

A major highlight was the Outlier Artist Studio exhibition, Outliers 24. This exhibition showcased the work of artists who also attended a weekly facilitated studio program at Moonah Arts Centre. Alongside this exhibition Tasmanian Aboriginal artists Nunami Sculthorpe-Green and Josua Santospirito, in collaboration with the Tasmanian Aboriginal Centre's Palawa Kani language program, presented Lutruwita: All roads lead to home.

The Moonah Arts Centre's events program partnered with local and interstate companies and promoters to support approximately 170 artists from 67 acts to perform at the centre, in addition to holding over 70 Council-run events.

Childcare Connections

Council's Childcare Connections team provide care and education for nearly 100 children each week. Both Benjafield and Berriedale Childcare Centres are approved by the Tasmanian Department for Education, Children and Young People - Education and Care Unit. During the year both centres were assessed and rated under the National Quality Standard. Benjafield received a 'Meeting' rating and Berriedale received an 'Exceeding' rating.

Childcare Connections delivered the Working Together program which offers 20 hours of early learning per week per child and helps parents engage with their child's learning and development. Additionally, educators have integrated the updated Early Years Learning

Framework, a kinder program, and Aboriginal and Torres Strait Islander cultural experiences in collaboration with Karadi Aboriginal Corporation into their programs.

Community Development

During the year, the Community Development Department focused on literacy, youth engagement, multicultural inclusion, and community safety.

Outdoor activities were a regular occurrence in the Glenorchy CBD, including after-school programs aimed at creating direct engagement with young people through after-school activities in collaboration with Mission Beat.

The Happy Mentors Program was established at Montrose Bay and at Cosgrove High Schools.

The Full Gear Program was also delivered which helps young people overcome barriers to obtaining their motorcycle learner's license. It has safety as a priority.

A major youth survey was conducted to gain a greater understanding and initiate better engagement with young people. The survey report is published on Council's website. In addition, work also began on the implementation of the new Child and Youth Safe Organisations Framework.

Council held events including Harmony Day, Mental Health Week and Emergency Ready Week. Council also partnered with the Red Cross and hosted an event in September focused on bushfire resilience.

Over 70 business and community members attended a business breakfast with the aim of enhancing workplace literacy and numeracy. Additionally, the 26TEN Program engaged over 200 participants through a series of workshops and events and provided critical literacy support to job seekers aged 16-24. Our Digital Literacy program delivered 152 digital skills training sessions.



Governance

Council's Governance section provides risk, workplace health and safety, internal audit and procurement services to Council.

In the last year the team developed a new Workplace Health and Safety plan designed to keep the Council up to date with our workplace safety performance, and to continue to offer employees a safe environment.

Several significant tenders were undertaken to ensure compliance with legislation and value for money for large infrastructure projects, including the new sport and recreation fields in Glenorchy and north Chigwell.

Information and Communications Technology

In 2021, Council initiated a project to upgrade our core ICT business systems to ensure that our systems are efficient and effective for customers and staff.

This is an extensive project with scope to implement new system modules across the organisation, including Finance, Cash Receipting, Property and Rating, Human Resources, Payroll, Infringements, Customer Service Management, Local Laws and Permits, Events and Facilities, Environmental Health, and Assets. The upgraded system is planned to 'go-live' during the 2024-25 period.



49,797

customers served through Council's Customer Service Centre



33,278

customers served over the phone



12,788

customer requests created for actioning



23,110

received, registered, and tasked incoming documents



Human Resources

During the year the Human Resources section participated in its biennial staff culture survey. This resulted in:

- 60% response rate, up from 50% in 2021.
- 69.26% staff satisfaction rate and 76% engagement rate, which is consistent with the industry average.
- Being awarded the Xref Engage 2023 Change Champion Award for exceptional improvements in work practices and employee engagement.

Recruitment successes included:

- An increase in the quality and quantity of job applications, measured by the number of candidates meeting or exceeding job requirements.
- Improvements to our onboarding process, first day inductions and a three-month socialisation event to ensure new employees feel welcome and valued.
- Reduced turnover for new employees and a reduction in the overall employee turnover.

Learning and Development achievements included:

- Improvements to learning and development opportunities for all employees.
- Improved process for conducting and recording compliance training.
- Delivery of leadership and development training aimed at building leadership capabilities.
- Career development opportunities, skills gap analysis and internal career opportunities.

Contact and Guidance

Council reviewed and updated its Glenorchy City Council Customer Service Charter, along with a refined service level commitment. A new Complaints Management Policy was adopted, which outlines the process and options available when making a complaint to Council, categorises the types of complaints and how each will be addressed, and explains the dispute and escalation process when a customer isn't satisfied with Council's response.

Council recorded a Customer Satisfaction (CSAT) Score of 86.9% across the year, from 2,998 responses. These responses are collected via:

- Tablets in the Council Chambers' foyer and at the Moonah Arts Centre.
- Using an automated service after phone calls to our Customer Service Centre.
- As an auto-response to emails sent through to the corporate email address.
- Council Officers' email signature blocks.

In conjunction with the City of Hobart, Clarence City, and Brighton Councils, Council commenced negotiations with the Dogs' Home of Tasmania for a new deed for the provision of a dog pound facility.

Council commenced the review of Council's Animal Management By-Law. The first draft was developed and circulated to key stakeholders.

The team captured and rehomed 61 geese and four ducks from the New Town Rivulet on Risdon Rd that were causing issues for the local ecosystem and the safety of traffic and people. The birds were relocated to a farm in the Huon Valley to roam free.

Council contributed to the launch of the educational "Ducks of Tasmania" booklet. Council brought together other Councils and interested organisations and individuals together to discuss the issue of non-native birds along the River Derwent and surrounds. The first step for the program is to educate the community on the types of ducks found in Tasmania, and why they shouldn't be fed by the community. Along with signs and educational pages on Council websites and social posts, the Ducks of Tasmania booklet was created and distributed from Customer Services.

Council's Customer Service Officers developed and commenced delivery of an internal customer service training program to all staff as an action of Council's Customer Service Strategy 2020-25. Customer Service Officers themselves, as the experts in the field, have been delivering the training to promote continuous improvement in the way we serve our community.

Finance

The Finance Department has played an integral role in supporting Council to achieve the following outcomes for the 2023-24 Financial Year:

- Improved net operating result with an increase of \$1.486 million compared with last year.
- Underlying result has moved from a deficit to a surplus of \$1.934 million for the year.
- Meeting its financial benchmarks in 2024.
- Spending \$27.145 million on capital projects in 2024, with majority spending going into roads, parks and recreation, drainage and buildings.
- Asset renewals funding for buildings, roads and drainage are all within the 90-100% benchmark.
- Asset investment sustainability ratio is above 100% for the first time in four years.



95,332
rates direct
debits
processed



4,722
State
Government
rate remissions



72,902
rates and
instalment
accounts issued

Stakeholder Engagement

During the 2023–24 year, the Stakeholder Engagement Directorate restructured with the majority of functions integrating into the Executive Office, reporting to the Chief Executive Officer.

The functions of this new Directorate include Executive and Elected Member Support, Strategic and Corporate Planning, Economic Development, Communications, Community Engagement and Events. By year’s end the restructure was complete and all positions filled.

Executive and Elected Member Support

Following the resignation of Mayor Bec Thomas when she won the Legislative Council seat of Elwick, the Executive Office managed a by-election that saw the election of Deputy Mayor Sue Hickey to the position of Mayor.

Council welcomed two new Elected Members, Alderman Shane Alderton in July 2023 on a count back following a vacancy and Alderman Justin Stringer in June 2024 from the by-election to fill the vacancy left by Mayor Bec Thomas.

The team managed the presentation of 123 reports to Council with 346 decisions being made by Council.

An elector poll on the future of the Glenorchy War Memorial Pool was held in conjunction with the by-election for Mayor.

Upon receipt of a public petition, Council facilitated a public meeting in March 2024 to address pool-related concerns. This meeting was attended by 87 members of the public, nine Elected Members and nine Council staff.

In response to public feedback, a plan to trial six open workshops in the second half of 2024 was developed with the aim of demonstrating Council’s openness and transparency.

Strategic and Corporate Planning

We coordinated the production of Quarterly and Annual Reports and a well-attended Annual General Meeting.

The 2024/25 – 2027/28 Annual Plan was developed and includes 62 actions and 10 priority actions for 2024/25.

Economic Development

A priority project prospectus was developed which assisted Council to clearly articulate its funding requests to other levels of Government and supports our advocacy efforts to seeking investment and partnership for priority projects. The priorities included in the prospectus are:

- Tolosa Park Masterplan
- Redevelopment of the Glenorchy War Memorial Pool
- Operational funding for the Glenorchy Multicultural Hub
- Youth engagement program funding
- Northern Suburbs Transit Corridor activation

At the State elections, several campaign announcements relating to priority projects were made including:

- \$5 million to repair and reopen the Glenorchy War Memorial Pool.
- Overall support of a rapid transit bus network on the Northern Suburbs Transit Corridor.
- \$150 000 for the Multicultural Hub.
- Increased funding for the Multicultural Council of Tasmania.



86.7%
Customer Satisfaction
or “CSAT” score



\$59M
supplier invoices
paid



2,460
security patrol
hours



In addition, up to \$12 million was promised for the chocolate experience at Cadbury and a new ferry terminal at Wilkinson's Point received overall support.

Council also hosted a business forum to explore the establishment of a business association that provides support and advice to local businesses.

Communications, Community Engagement and Events

A draft Media and Communications Framework, including an updated policy and directive, Media and Communications Plan, and a toolkit providing media and communications supports and resources for Council staff and Elected Members was developed. At year's end this Framework was being finalised for endorsement by Council early in the 2024-25 year.

Council continued its focus on Council's social media platforms as key vehicles to inform the community about activities of Council and sharing community updates. Council's

Facebook page now has 7,700 followers, which is double the previous year. Reach has increased by 58% to 332,100 individual accounts, and there were over 23,000 content interactions, which is up 72%.

The Glenorchy Gazette was utilised to supplement our communication efforts. Council averaged eight stories in each monthly issue, equating to over 90 stories published over the year.



67

Landcare activities held, resulting in 1000s of hours of volunteer contribution



277

new citizens to Glenorchy, welcomed in five Citizenship Ceremonies



The annual ANZAC Day Ceremony in Glenorchy was hosted at Council Chambers attended by over 250 people.

The team delivered five Citizenship Ceremonies welcoming 277 new citizens to Glenorchy.

Council held the Community and Volunteer awards, which saw eight major award winners and 29 community volunteers recognised.

The annual Christmas Carol Grants Program supported five community-based carols events to be undertaken across the Council area involving around 2,000 people.

A trial Cultural Celebration Grants Program was delivered, which awarded grants for the delivery of three cultural celebrations during the year. A review of this grants program will see the continuation of this grants program in 2024-25.

Council took the opportunity to engage with our community of a range of topics, including the annual Future Directions Survey, speed limit changes, Claremont Skate Park/Pump Track and Child and Youth Safety Survey.

Let's Talk, Glenorchy's engagement portal reached, 1,677 registrations and saw over 13,000 visits throughout the year.

In-person community engagement opportunities included three Community Yarns, eight Community Pop-Up events, a budget information session, and several youth consultation activities.



~1000

visitors to Claremont
Community Library



GLENORCHY
CITY COUNCIL



GLENORCHY
CITY COUNCIL

Welcome

Infrastructure and Development

Assets, Engineering and Design

This year Council commenced the Main Road Granton shared path connection to the new Bridgewater Bridge. This will link along Main Road from the new Bridgewater Bridge to the existing path near Akamas Drive over the coming years.

Road safety projects under the Vulnerable Road User Program were completed, including footpath installation at Main Road Berriedale and a pedestrian crossing at Main Road Austins Ferry.

A new roundabout was installed at the Butler and Central Avenue intersection in Moonah under the Black Spot Program.

Council reconstructed the road, footpath and kerb and channel at Kelvin Avenue, Moonah.

Stage 1 of the Renfrew Circle Road Goodwood reconstruction commenced which includes a series of traffic calming measures. We also completed Stage 1 of the Ashbourne Grove West Moonah, reconstruction.

Council also completed rural road repairs at Cousens Road Glenlusk.

Flood mitigation was a focus this year, with works and repairs to the Humphreys Rivulet retaining wall at Murrayfield Court and Berriedale flood mitigation projects completed.

The Glenorchy Parking Strategy was reviewed and updated, and a modern comprehensive Glenorchy Stormwater System Management Plan was adopted to guide future works.

An extensive asset condition assessment and renewal demand modelling for Glenorchy's infrastructure networks was conducted. This will assist in future financial and asset management planning in road, stormwater, and property renewal and upgrade capital works.

The team also completed survey and design of approximately \$5 million worth of civil projects (roads and stormwater) that were approved for construction.

Property, Environment and Waste

Council continued construction of Federally funded football (soccer) projects at North Chigwell and KGV, with all field works and lighting completed.

Playground renewals at Alroy Court Rosetta, Chardonay Drive Reserve, Berriedale, Chandos Drive Berriedale, Pitcairn Street Montrose, Barossa Road Glenorchy, and Battersby Drive Claremont were all completed.

Construction of the district PlaySpace at Benjafield Park, Moonah and the regional PlaySpace at Giblins Reserve, Goodwood were completed.

A new Skate Park at Montrose Bay Foreshore Reserve was built and we continued work on the Tolosa Park Dam Reintegration project in conjunction with TasWater.

Council completed construction of new interchange benches at KGV Football grounds and an upgrade of changerooms at Cadburys Reserve sports ground.

A full renewal of all trails within the Glenorchy Mountain Bike Park was completed.

Council completed construction of the Berriedale foreshore walking track from Lowestoft Bay to Connewarre Bay.

67 Natural Areas Engagement activities with volunteer care groups were facilitated throughout Glenorchy's natural areas.

Council developed and adopted a comprehensive Climate Change Mitigation Action Plan.

Council Administered a Land Disposal program with numerous community engagement, investigation, and sale processes undertaken. This included the sale of 1 Bellette Place Chigwell, and 117a Pitcairn Street Glenorchy, supporting Council's Statement of Commitment on Housing to release surplus Council owned land to increase residential land supply.

Work Centre Projects

Council's Works Teams delivered the Capital Works Program, including renewal projects for kerb and channel, footpath, and road resurfacing works at various locations.

In-house road rehabilitation patching was undertaken at:

- Mongana Street Claremont
- Tenth Avenue West Moonah
- Bilton Street Claremont
- Reiby Street Glenorchy
- Spring Street Claremont
- Chisholm Place Glenorchy
- Kenbrae Avenue Glenorchy

Since Council acquired a crack sealing unit, all in-house road patching now receives longitudinal crack sealing which is best practice to extend road life.

Stormwater upgrade and improvement works included:

- Realignment of displaced pipe at Casuarina Crescent Berriedale.
- Headwall and bank retention at Connewarre Bay Windemere.

Pipe and headwall improvements at Claremont Link Road Claremont

Connection replacements at Driscoll Street Rosetta, Galston Road Montrose, and Bimburra Road Glenorchy

Kerb connection replacements at Narillan Street Claremont

The team placed and shaped 700 tonnes of recycled road millings onto Prince of Wales carpark surface.



Council's asphalt crew trialled and subsequently introduced a new product known as "crack mats" which are prefabricated metal emulsion mats. These mats can be stuck onto road failures to provide a temporary repair. This is good engineering practice to keep water out of the pavement and to mitigate further deterioration prior to full repair.

Council collected hundreds of shopping trollies in and around the Glenorchy CBD. The trollies are stored and released upon payment of impoundment fees.



2651m
storm water
drains and
pipes installed



184
stormwater
pits
installed



16,740kg
litter trap
total across
three traps



Council's Road Opening Permit Compliance Officer continues to encourage and enforce utility providers and their contractors to comply with their obligations regarding reinstatement of Council roads and footpaths according to Specifications and Regulations.

Council's Bushfire Mitigation Team supported the Tasmanian Government's fuel reduction burn programmed works west of Kalang Avenue and adjacent to Wellington Park with a 30 Hectare fuel reduction burn.

Council rehabilitated Humphreys Rivulet, via Murrayfield Court, gabion installations to realign the rivulet and to re-establish the undercut eroded bank.

Development

Council has been working with the City Deal partners on projects to implement the Greater Hobart Plan. One of these projects included input into the development of draft Medium Density Design Guidelines.

Two planning scheme amendments that promote medium density development within Council's urban areas were approved by the Tasmanian Planning Commission in March 2024. The Principal Activity Centre Specific Area Plan applies to the Glenorchy CBD area enhancing urban design in the centre and promoting good amenity outcomes for apartment buildings. The Northern Apartments Corridor Specific Area Plan applies to the Commercial Zone along Main Road facilitating apartment style accommodation which is not ordinarily allowed in the Commercial Zone.

A third amendment, the Mill Lane Precinct is currently being considered by the Planning Commission. It is seeking to rezone industrial land around Mill Lane, Glenorchy to Urban Mixed Use and apply additional controls to promote well designed housing while ensure key community uses are supported in the area.



120km
of fire track
maintenance



340
properties
inspected
for fire risk



54
fire abatement
notices issued

Promoting housing opportunities in this area also aligns with the goals of the Northern Suburbs Transit Corridor project, our commitments under the Hobart City Deal, and Council's Statement of Commitment on Housing.

Council's Development and Engineering teams have worked extensively on projects focused on the redevelopment of the Showgrounds site in Howard Road Glenorchy, including a proposed revised pavilion application and a Planning Scheme Amendment to facilitate housing on the land.

The Strategic Planning team have also been responding to a range of planning reform projects including significant work to progress the review of the Southern Tasmania Regional Land Use Strategy (STRLUS).

In collaboration with the Derwent Estuary Program, Council's Environmental Health team commenced a 12-month stormwater quality investigation at five locations across the area. This investigation builds upon an earlier program carried out in 2010 at three of the five sites. The five locations include Prince of Wales Bay, Humphreys Rivulet upper and lower sections, Faulkners Rivulet, and Goulds Lagoon. Sampling will continue through to June 2025.



347
casual and permanent employees



61
new employees commenced in 23/24

For the past 12 months, the Environmental Health team has been providing the Southern Midlands Council with Environmental Health services through a resource sharing agreement. These services include food safety, public health, planning and plumbing referrals and the school-based immunisation program. This partnership is a testament to the professionalism, skills, and knowledge Council's Environmental Health team brings to Glenorchy's community.

Glenorchy Plumbing Surveyors provided assessment and inspection services to Brighton Council for a three-month period to cover staff absences. The team are also providing on-going plumbing inspections of modular homes constructed in Glenorchy but being installed in other jurisdictions throughout the State.





Image – Eden Meure

Moonah Arts Centre Annual Report

The Moonah Arts Centre is the primary arts and cultural resource for the Glenorchy and is a significant cultural institution within Greater Hobart.

It operates as a space to represent the local community and help them to create, host, perform, teach, share and participate in arts and culture activities.

Each year the Moonah Arts Centre supports, develops, and presents a huge program of works in collaboration with the community, including workshops, events, exhibitions and more.

Beyond this, the Moonah Arts Centre is available for hire. The venue has been hired for a wide range of events for local corporate clients such as TasWater, to interstate and international corporate clients holding training, meetings or presentations.

Community groups featured prominently on the calendar from our regular Basket Makers group on Mondays to major events with over 100 attendees held by the Glenorchy Nepalese, Bangladeshi and Malayali communities. Highlights from Arts groups hiring the centre include the Glenorchy City Brass Band, a classical Indian concert featuring local musician

Sandesh Pariyar and Charlie McCarthy's sold-out violin battle with visiting violinist Shenzo Gregorio. We have locked in bookings well into 2025 and look forward to delivering another exciting and diverse program.

Visitation

Between July 2023 and July 2024, approximately 38,200 people visited the venue. An increase of 27.3% from visitation last financial year.

Exhibitions

The Moonah Arts Centre's exhibition program presented a diverse range of artwork throughout the year, showcasing local, national and international artists across various disciplines and profiles.

This year, the Moonah Arts Centre featured 42 unique exhibitions by 430 artists, with 339 of those artists based in Glenorchy and 91 from wider Tasmania or further afield.



Bollywouldn't
Image - Ally Kelleher



Image -
Eden Muerre



Image - Ally Kelleher





Visual Arts Program 2023-24 Highlights

Bollywouldn't by artist TextaQueen presented decolonial narratives and the reclamation of power and space by South Asian diaspora. These murals were projected onto the walls of the Exhibition space and then carefully painted by a team of local artists, meaning this immersive exhibition was able to travel interstate to Tasmania for Mona Foma.

Outlier Artist Studio launched their exhibition Outliers 24, showcasing the work of artists who attended the weekly facilitated studio program at Moonah Arts Centre across the past year. Outlier Artist Studio was a free opportunity focussed at supporting artists who had felt excluded from participating in mainstream arts education due to circumstances such as homelessness, incarceration, or living with a disability.

Lutruwita: All roads lead to home, was an interactive installation facilitated by Tasmanian Aboriginal artists Nunami Sculthorpe-Green and Josua Santospirito and in collaboration with Daisy Allen from the Tasmanian Aboriginal Centre's Palawa Kani language program.

Tasmanian Aboriginal community were invited to take over the project space to share their language, focusing on learning Palawa Kani place names and writing them onto the mural. This was a huge privilege for Moonah Arts Centre and we were grateful to have this opportunity to share it with Glenorchy.

Events

The Moonah Arts Centre's events program covered a range of formats and provided audiences with free entry and ticketed offerings including exhibition openings, live music concerts, comedy shows, artist talks, and markets.

Creative Communities produced the Moonah Arts Centre's events program in partnership with local and interstate companies and promoters to present touring works.

In 2023-24, approximately 170 artists from 67 acts performed over 70 Council run events.

2023-24 Events Program Highlights

The Shruti Sessions presented ten of the world's most talented and celebrated musicians from India and Australia. The week-long residency included three sold-out concerts, three free open rehearsals, four free Morning Meditations led by musicians and a special event. The special event was attended by the Consul-General of India, celebrating the ongoing cultural contributions from our local Indian diaspora. The Shruti Sessions (free events) were funded by Glenorchy City Council's Cultural Celebration Grants program.

Mosaic Festival of Arts 2024 was a four-week festival program that activated every space in the Moonah Arts Centre. The festival celebrated the creative achievements of local artists living with disabilities and featured workshops, live performances, and a major exhibition.

Workshops

The Moonah Arts Centre's workshops offer our whole community an opportunity to engage with new skills, connect with others and participate in lifelong learning. Our workshops program is for people of all ages and skill levels, offering sessions led by professional mentors, including visual and performance art workshops, residencies and mentorships.

School Holiday Program

During three sets of school holidays, the Moonah Arts Centre presented a program of creative workshops for young people aged six to 16. Local creatives from the community were engaged to share their skills and offer several free activities and events.

Childcare Connections Annual Report

Childcare Connections are committed to ensuring that every child experiences a high-quality learning program that celebrates the wonder and joy of childhood. We view early education as a crucial foundation for future learning and development.

Enrolments

Council's Benjafield Childcare Centre is approved to care for up to 43 children, aged from six weeks to five years. During the 2023-24 year, 36.48 equivalent fulltime places were occupied. These places were filled by 78 children from 67 families.

The Berriedale Childcare Centre is approved to care for up to 53 children, aged from six weeks to five years. During the 2023-24 year, 46.73 equivalent fulltime places were occupied. These places were filled by 89 children from 75 families.

Regulatory Compliance/ Governance and Ratings

Council's Childcare Connections Education and Care Services (the Services) are approved by the Tasmanian Department for Education, Children and Young People (DECYP) Education and Care Unit. The Services adhere to the Education and Care Services National Law and Regulations.

Benjafield was assessed and rated under the National Quality Standard in August 2023 and received a "Meeting" rating. Berriedale was assessed and rated in December 2023 and received an "Exceeding" rating.

Programs and Initiatives

Childcare Connections continued to deliver the Working Together Program in collaboration with DECYP. This free program offered 20 hours of early learning per week per child and to help parents engage in their child's learning and development. Benjafield had seven places, and Berriedale had six places allocated for this program.

Over the past year, educators have integrated the updated Early Years Learning Framework V2.0 into their programs. The children and staff have celebrated various events, including Harmony Week, Nature Play Week, National Reconciliation Week, World Environment Day, and National Simultaneous Storytime. Excursions have resumed, with trips to local parks, the Moonah Arts Centre, and Council events.





The b kinder program has also been launched at both centres, making them the first Early Education and Care Services in Australia to do so. This program focuses on kindness, inclusivity, and community connections for the three to five year age group.

The Services continue to collaborate with the Karadi Aboriginal Corporation to incorporate Aboriginal and Torres Strait Islander cultures into the daily educational practices. Children engage in cultural experiences, including gardening, creative works, and music.

Workforce and Facilities

Despite ongoing workforce challenges, recruitment has included 18 new educators over the past year—10 permanent and eight casual staff. All educators have completed the required professional development, including

first aid, child protection, manual handling, safe sleeping, food safety, health and sun safety, and cultural awareness training. Four educators are working towards Diplomas in Early Education and Care, while two are pursuing Certificate III in Early Education and Care and one educator is completing a Bachelor of Education (Early Childhood Teaching) degree. The rolling recruitment process is supported by Council as needed.

Recent facility upgrades include outdoor heating, blinds for safe play spaces, new furniture, age-appropriate resources, additional doors for improved access and supervision, synthetic grass in an outdoor play area, and permanent sunshade umbrellas. These enhancements contribute to a better play environment and overall program quality for all children.

Community Development Annual Report

Our Community Development Team achieved several key milestones in the 2023–24 year by focusing on essential objectives within the Community Development Action Plan.

In partnership with Multicultural Council of Tasmania the Multicultural Hub played a pivotal role in multicultural engagement by hosting cultural activities that attracted over 3,800 participants. This year a major kitchen upgrade was commenced. This will enhance the facility's capacity for community events and programs. Additionally, our Inclusive City Officer played a key role in establishing a volunteer committee to manage the kitchen, ensuring ongoing community involvement.

Council's Reflect Reconciliation Action Plan (RAP) was launched in September 2023 at the Moonah Arts Centre. The Reflect RAP sets out Council's commitment to fostering reconciliation with Aboriginal and Torres Strait Islander peoples. Five actions have been implemented and nine actions have been fully completed. An additional seven ongoing actions focus on delivering long-term initiatives. The RAP is a key tool for promoting respect, relationships, and opportunities within the community.

Youth engagement remained a central focus, with several outdoor programs in the CBD offering after-school activities that regularly engaged 25–30 young people daily. This consistent engagement has contributed to a noticeable reduction in reportable offences since January 2024. The Happy Mentors Program began at Montrose Bay High in March 2024 and at Cosgrove High in April 2024. Additionally, the Full Gear Program, which was introduced at Karadi in June 2024, successfully supported young people to overcome barriers to obtaining their motorcycle learner's licenses.


In response to the Child and Youth Safe Organisations Act (2023), Glenorchy City Council conducted a community survey in November 2023 to guide its approach implementing the framework. The Social

Planning and Policy Officer led this initiative, by producing a comprehensive survey report and creating three fact sheets to support the framework's implementation. These resources aim to support community organisations to be safe and supportive environments for children and youth.

Several important community events took place over the year, with Mental Health Week in October 2023 being a standout. The event attracted 180 attendees and 44 Council employees completed a two-day Mental Health First Aid course. Additionally, Emergency Ready Week was held in September 2023 in partnership with the Red Cross. This event focused on bushfire resilience and saw strong community engagement.

Collaboration was another key focus this year, with monthly Thrive to 25 meetings fostering resource-sharing among community organisations dedicated to supporting young people. Daily events were held on the CBD lawns and provided a platform for direct engagement with young people. These activities were supported by Mission Beat and contributed to an increase in community involvement and support.

The 26TEN Community Program saw strong participation, with 220 individuals attending workshops and events. In July 2023, a business breakfast focused on workplace literacy and numeracy improvements, and drew the attendance of 72 local business and community leaders. Also, the team delivered 152 digital skills training sessions to seven community organisations. This is funded by a State Growth grant, further supporting digital literacy development. As part of the Troublesmiths program, literacy support was also provided to 22 job seekers aged 16–24 years, enhancing their employment options.

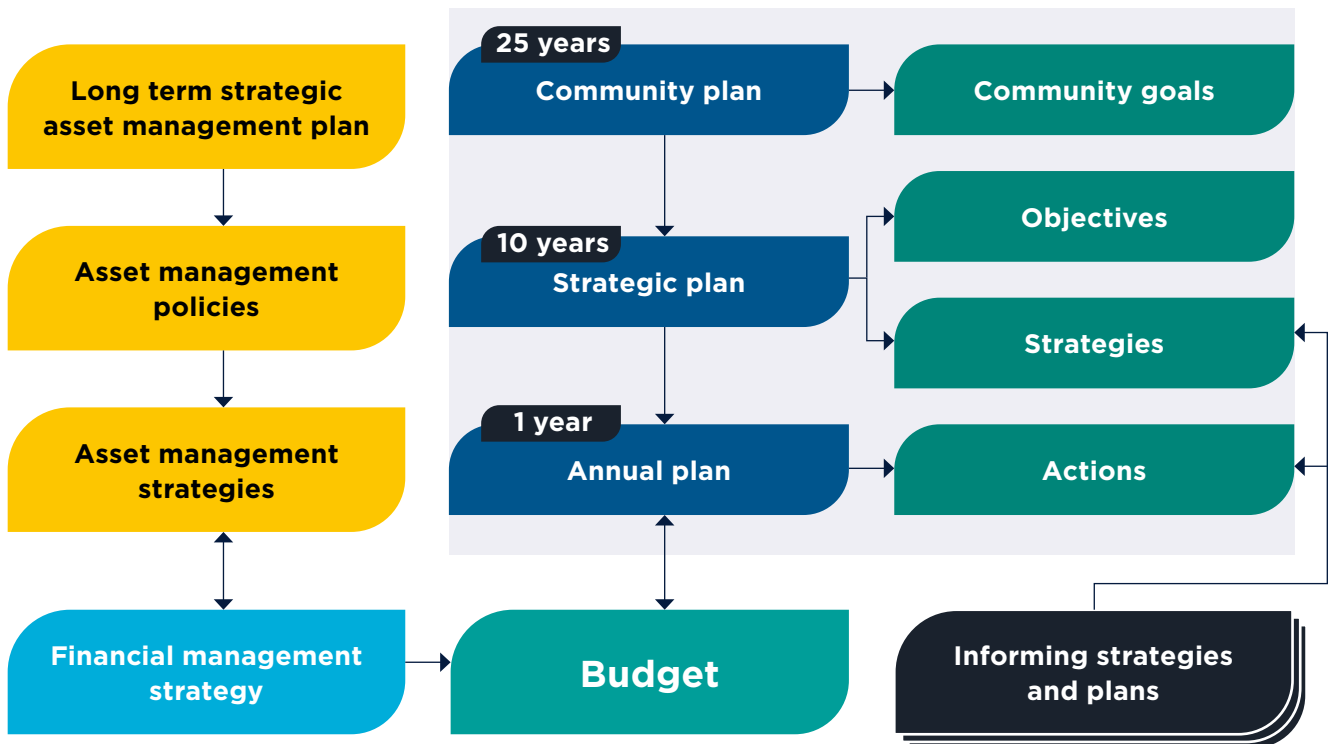


Overall, the 2023–24 year marked significant progress in the community development space, with a focus on inclusivity, safety, and collaboration to strengthen Glenorchy’s social fabric.

Our Performance

Strategic Planning and Performance Reporting

Council’s strategic planning processes involve a series of plans which help Council to put the Community’s vision into action.



Council’s vision for Glenorchy City and our community is set out in the Glenorchy City Council Community Plan 2015–2040. Our strategic planning framework aims to achieve the goals set out in the Community Plan by implementing objectives and strategies set out in a 10-year Strategic Plan. Those objectives and strategies are actioned annually through Council’s Annual Plan.

How do we measure our performance?

Council’s performance is measured against the actions identified in our Annual Plan which guides Council’s operations from year to year. The Annual Plan has a life of four years but is updated annually at the same time as Council’s budget. It sets out the specific actions that Council will pursue for the following 12 months,

each of which is aligned with an objective and strategy from the Strategic Plan. The management team reports to Council on the progress of assigned annual plan actions each quarter during the financial year.

Annual Plan performance

The Glenorchy City Council Annual Plan identified 65 actions for the 2023–24 financial year. Of those, 16 actions were designated as ‘priority’ items. Of the priority actions, all were ‘complete’ or ‘on track’ at the end of the year.

The full report identifies which annual plan actions are completed or behind with an overall 98% completion rate.

Making Lives Better

Action Status

Complete	On Track	Behind	Overdue	Annual Plan Priority Action
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Objective 1.1 We deliver services to meet our community's needs

Strategy 1.1.1 Deliver services to our community at defined levels

Actions	Status
1.1.1.1 Review the Moonah Arts Centre Business Plan	Complete
1.1.1.2 Provide quality, sustainable, compliant childcare services	Complete

Strategy 1.1.2 Identify and engage in partnerships that provide serviced effectively to our community

Actions	Status
1.1.2.1 Coordinate literacy activities including digital skills, employment services, family literacy and volunteering	Complete

Objective 1.2 We champion greater opportunities for our community

Strategy 1.2.1 In partnership with others, facilitate and advocate for a welcoming, inclusive, healthy and learning community

Actions	Status
1.2.1.1 Secure future funding for the Multicultural Hub and deliver the first stage of the commercial kitchen development	Complete
1.2.1.2 Deliver grant funded projects that support mental health courses and "Glenorchy on the Go" projects	Complete

Strategy 1.2.2 Work with others to improve access to housing and transport choices for our community

Actions	Status
1.2.2.1 Actively contribute to housing supply in the City through the actions in Council's Statement of Commitment on Housing	Complete

Building Image and Pride

Objective 2.1 We work for a clean and safe city

Strategy 2.1.1 Work proactively with other governments, service providers, and the community to improve public safety in our City

Actions	Status
2.1.1.1 Work in collaboration with government agencies and community organisations to deliver diversional programs that aim to improve youth and community safety, resilience, and engagement	Complete

Strategy 2.1.2 Maintain our roads, footpaths, trails, parks, playgrounds, open spaces, stormwater and building assets so they are functional, safe, and clean.

Actions	Status
2.1.2.1 Improve the cleanliness of our CBDs by increasing the frequency of cleaning activities including graffiti removal, litter pick up, street sweeping and footpath cleaning	Complete
2.1.2.2 Maintain the City’s infrastructure within defined service levels so that it is in good condition for our community	Complete



Objective 2.2 We nurture and celebrate our proud and vibrant City with its strong sense of belonging

Strategy 2.2.1 Encourage creative expression and participation in our community

Actions	Status
2.2.1.1 Plan, promote and present an annual program of arts and cultural exhibitions, workshops, concerts, and events	Complete

Strategy 2.2.2 Welcome diversity and inclusion in our community, creating connections that enable a sense of belonging and acceptance

Actions	Status
2.2.2.1 Deliver events such as International Day for People with a Disability, Disability Awareness workshops, LGBTQI+ safety and easy English training	Complete
2.2.2.2 Implement the Reflect Reconciliation Action Plan to strengthen relationships with respect for and opportunities for Aboriginal and Torres Strait Islander peoples	Complete

Strategy 2.2.3 Deliver or facilitate events to strengthen our community's sense of pride and belonging

Actions	Status
2.2.3.1 Plan and support the delivery of Civic events and awards programs	Complete
2.2.3.2 Deliver, partner and support community and cultural development through programs and events	Complete



7,193
dogs
registered



240
dog barking
complaints
investigated



318
infringement
notices issued for
breaches of the *Dog
Control Act 2000*

Open for Business

Objective 3.1 We value our community by delivering positive experiences

Strategy 3.1.1 Build and maintain relationships with government and the private sector that creates job opportunities and helps our City to prosper

Actions	Status
3.1.1.1 Progress Glenorchy's economic development through infrastructure support, job creation, city marketing, and a proactive regulatory approach	Complete

Strategy 3.1.2 Work constructively with the development sector and the community to enable acceptable development opportunities

Actions	Status
3.1.2.1 Assess planning permit applications against the Planning Scheme as required, working constructively with parties through the process	Complete
3.1.2.2 Assess building and plumbing applications against the National Construction Code, working constructively with parties through the process	Complete

Strategy 3.1.3 Provide a high standard of customer service and continuous improvement by investing in our people, systems, and processes

Actions	Status
3.1.3.1 review the Customer Service Charter to ensure customer service levels are appropriate and able to meet expectations	Complete
3.1.3.2 Update Council's forms and develop a council wide calendar of activities under the Customer Service Charter	Complete
3.1.3.3 Provide a high standard of customer service by meeting or exceeding other service levels in our Customer Service Charter	Complete



7,750
Section 132
Certificates
issued



6,033
parking
fines
issued



14
abandoned vehicles
collected and
disposed of

Objective 3.2 We encourage responsible growth for our City

Strategy 3.2.1 Maintain a progressive approach that encourages investment and jobs

Actions	Status
3.2.1.1 Facilitate the operation of the Glenorchy Jobs Hub to connect local people with local jobs and assist local industry and business to meet current and future workforce needs.	Complete

Strategy 3.2.2 Plan for the orderly future growth of our City, with particular focus on structure planning for the Northern Suburbs Transit Corridor and at Granton

Actions	Status
3.2.2.1 Identify and progress amendments required to Glenorchy's planning scheme to facilitate growth including structure plans of future residential land	Complete
3.2.2.2 Review the Glenorchy Parking Strategy 2017-2027 to include the development of parking plans and a cash-in-lieu of car parking policy.	Behind

Leading Our Community

Objective 4.1 We are a leader and partner that acts with integrity and upholds our community's best interests

Strategy 4.1.1 Listen to our community to understand their needs and priorities

Actions	Status
4.1.1.1 Seek community feedback to guide out decision-making, using the Community Engagement Frameworks	Complete
4.1.1.2 Maintain up to date Council policies and east to access financial hardship assistance	Complete

Strategy 4.1.2 Communicate effectively with our community and stakeholders about what Council is doing

Actions	Status
4.1.2.1 Keep the community up to date with regular and appropriate communication about Council projects, decisions and operations through social media, website and conventional media	Complete

Strategy 4.1.3 Champion and work together to address our community's needs and priorities

Actions	Status
4.1.3.1 Facilitate and engage with partners to advocate for the reduction of harm caused to individuals, families, and the broader community by gaming machines in our City	Complete
4.1.3.2 Implement Council's Statement of Commitment on Housing and contribution to State Government policy and legislation	Behind

Strategy 4.1.4 Make informed decisions that are open and transparent and in the best interests of our community

Actions	Status
4.1.4.1 Prepare high quality officer reports for Elected Member decision-making and publish open agenda and minute documents on Council's website within the statutory timeframe	Complete

Strategy 4.1.5 Build and maintain productive relationships with all levels of government, other councils, and peak bodies to achieve community outcomes

Actions	Status
4.1.5.1 Participate in the Hobart City Deal, Greater Hobart Committee, Greater Hobart Strategic Partnership, local Government Association of Tasmania, TasWater owners Representatives' Group and Southern Tasmanian Regional Waste Authority Owners Forum, to advance the interests of the Glenorchy community	Complete
4.1.5.2 Actively participate in the Future of Local Government Review	Complete

Strategy 4.1.6 Ensure our City is well planned and prepared to minimise the impact of emergency events and is resilient in responding to and recovering from them

Actions	Status
4.1.6.1 Implement the Bushfire Mitigation Program to manage the risk of bushfire to the city and protect natural values	Complete
4.1.6.2 Ensure we are prepared for disaster and maintain Emergency Management Strategies	Complete

Objective 4.2 We encourage responsible growth for our City

Strategy 4.2.1 Manage the City's assets responsibly for the long-term benefit and growth of the community

Actions	Status
4.2.1.1 Maintain and upgrade stormwater infrastructure with a priority on reducing flood risk	Complete
4.2.1.2 Manage Council's property, parks and recreation infrastructure and facilities sustainably for the benefit of the community by implementing asset management plans that maintain or replace facilities as they reach end of their useful lives	Complete

Strategy 4.2.2 Deploy the Council's resources effectively to deliver value while being financially responsible

Actions	Status
4.2.2.1 Produce and monitor the Annual Budget in line with the long-term financial management plan	Complete
4.2.2.2 Prepare Council's Annual Plan and monitor the progress of actions	Complete
4.2.2.3 Investigate options and advocate for pool upgrades, redevelopment, or alternative options that promote the community's health and wellbeing	Complete
4.2.2.4 Develop a governance framework to guide actioning of and status reporting on Council's informing strategies	Complete

4.2.3 Manage compliance and risk in Council and the community through effective systems and processes

Actions	Status
4.2.3.1 Actively manage Council's strategic risks within their agreed risk appetites and provide regular status reports	Complete
4.2.3.2 Manage council's information assets within statutory requirements	Complete
4.2.3.3 Undertake property inspections to ensure residents keep their properties free of fire risk	Complete
4.2.3.4 Assist businesses to comply with public health requirements	Complete
4.2.3.5 Assist drivers to ensure compliance with parking regulations	Complete
4.2.3.6 Assist residents to ensure compliance with animal management regulations	Complete

4.2.4 Be a healthy, proactive, and forward-looking organisation with a strong safety culture and a skilled and adaptable workforce

Actions	Status
4.2.4.1 Implement the WHS Development Framework to support staff in delivering services in a safe workplace that compliance with workplace health and safety obligations	Complete
4.2.4.2 Implement the Workforce Development Framework 2023-2026 to support staff in delivering services and ensure a culture of continuous improvement	Complete
4.2.4.3 Upgrade Council's core software technology through the effective deliver of Project Hudson to enhance customer and user experience and productivity	Complete

Valuing Our Environment

Objective 5.1 We protect and manage our City's natural environment and special places now and for the future

Strategy 5.1.1 Identify and protect our natural values and special places including Wellington Park and the river Derwent foreshore

Actions	Status
5.1.1.1 Participate in the Derwent Estuary Program by undertaking water quality monitoring and reporting	Complete

Strategy 5.1.2 Encourage access to and appreciation of natural areas

Actions	Status
5.1.2.1 Support stewardship of our natural environment through education programs and volunteer events in natural areas	Complete

Strategy 5.1.3 Manage waste responsibly and innovate to reduce waste to landfill

Actions	Status
5.1.2.1 Support stewardship of our natural environment through education programs and volunteer events in natural areas	Complete
5.1.3.2 Reduce waste to landfill to extend the life of our landfill while meeting environmental standards	Complete
5.1.3.3 Explore options for waste management beyond the life of the landfill	Complete

Strategy 5.1.4 Work to reduce our resource and carbon emissions and prepare the city for the impacts of a changing climate

Actions	Status
5.1.4.1 To develop climate change mitigation action plan for reducing council's greenhouse gas emissions	Complete

Objective 5.2 We improve the quality of our urban and rural areas as places to live, work, and play

Strategy 5.2.1 Make out City more liveable by providing and upgrading public places and facilities for people to come together

Actions	Status
5.2.1. Develop a new public toilet at Windermere Reserve 2023-24m under the Public Toilet Strategy 2020-2030	Complete

Strategy 5.2.2 Make out City more liveable by investing in our City's infrastructure

Actions	Status
5.2.2.1 Deliver the capital works program to renew and upgrade council infrastructure	Complete



Strategy 5.2.3 Improve our parks and public places for the wellbeing and enjoyment of our community

Actions	Status
5.2.3.1 Complete a new regional Playspace at Giblyns Reserve, a new district Playspace at Benjafield Park and progress the upgrades of 10 local Playspaces under the Glenorchy Playspace Strategy 2021/2041, namely: <ul style="list-style-type: none"> • Alroy Court, Rosetta • Cooinda Park, West Moonah • Roseneath Reserve, Austins Ferry • Chandos Drive Reserve, Berriedale • Pitcairn Street Reserve, Claremont • Battersby Drive, Claremont • Collinsvale Reserve, Collinsvale • Lutana Woodlands, Lutana • Chardonnay Drive Reserve, Berriedale 	Complete
5.2.3.2 Work with TasWater as the lead partner to implement the Tolosa Park Redevelopment Project Stage A and seek funding for Stage B to develop it into a major regional recreation destination	Complete
5.2.3.3 Establish a Pubic Art Oversight Group to advise on and oversee the development and maintenance of public art in the City’s public spaces	Complete
5.2.3.4 Seek funding or interested investors to implement the Mountain Bike Masterplan	Complete
5.2.3.5 Deliver the federally funded sport and recreation projects at KGV Football Park and North Chigwell Junior Soccer Hub	Complete
5.2.3.6 Investigate the future of the Glenorchy War Memorial Pool, including redevelopment or alternative options that promote the community’s health and wellbeing	Complete

Strategy 5.2.4 Working proactively with providers, manage the City’s transport infrastructure sustainably to secure accessible, safe, and reliable transport options for everyone

Actions	Status
5.2.4.1 Manage and maintain a road network that meets the transport needs of the community	Complete
5.2.4.2 Review Urban Road network to prioritise blackspot funding addressing capacity issues	Behind
5.2.4.3 Provide a network of shared paths, footpaths and trails that is safe and provides access to all abilities- including a hierarchy review to improve the network	Complete

Statutory Reporting*

Public Health Statement

Section 72(1)(ab)

Section 72(1) (ab) of the *Local Government Act 1993* requires Council to prepare a statement that describes the extent to which Council has carried out its functions under the *Public Health Act 1997* and the *Food Act 2003* during the financial year.

The statement must also outline the resources allocated to public health by Council and the extent to which its goals, objectives, policies and programs in relation to public health meet the needs of people within our municipal area.

Council's Public and Environmental Health program is managed by the Environmental Health team within the Infrastructure and Development Directorate. The program includes actions to support the Public Health Goals and Objectives in the 2023-24 Annual Plan.

In 2023-24 the Environmental Health Services included the positions of: Coordinator Environmental Health Services, Senior Environmental Health Officer, three full-time Environmental Health Officers, one part-time Environmental Health Officer, one Environmental Health Technical Officer, and four casual Authorised Nurse Immunisers. Council's public and school-based immunisation programs are also overseen by the Environmental Health team.

Environmental Health Services' expenditure for the 2023-24 financial year was \$851 800. The section also generated \$237 623 in income, with majority of this income being generated from licencing requirements.

The Environmental Health Section administers the following key pieces of legislation (and their associated regulations):

1. *Public Health Act 1997*
2. *Food Act 2003*
3. *Local Government Act 1993*
4. *Litter Act 2007*
5. *Environmental Management and Pollution Control Act 1994*

The key regulatory areas under these Acts include:

- Food safety
- Notifiable diseases (food borne illnesses)
- Immunisations
- Places of Assembly
- Public Health Risk Activities
- Unhealthy Premises
- Public health and environmental nuisances
- Disease prevention and control
- Public health education and promotion
- Water quality monitoring
- On site wastewater management
- Cooling towers and warm water systems, and
- Pollution events.

*All references are to provisions in the *Local Government Act 1993*, unless otherwise stated

The tables below outline the statistics for Environmental Health activities undertaken by Council during the 2023-24 financial year under various legislation.

Food Act 2003				
Actions	2023-24		2022-23	
	Number	Inspections	Number	Inspections
Registered food businesses	396	560 (routine) 78 (follow up)	438	518 (routine) 109 (follow up)
Temporary food permits	207	0	153	0
Improvement Notices	7	11	11	22
Prohibition Orders	1	1	7	14
Infringement Notices	18	N/A	38	N/A
Food Complaints	28	21	44	23

Public Health Act 1997					
Actions	2023-24		2022-23		
	Number	Inspections	Number	Inspections	
Notifiable disease notification/ investigations	13	13	15	15	
Gastroenteritis outbreak investigations in vulnerable population settings	2	1	3	3	
Public health nuisances investigated	63	33	46	24	
Vaccinations administered at Council immunisation clinics	456	N/A	530	N/A	
Vaccinations administered at school immunisation clinics	1189	N/A	982	N/A	
Influenza vaccinations administered to Council staff	180	N/A	188	N/A	
Registered cooling tower and warm water systems	20	1	20	0	
Immunisation record requests	10	N/A	21	N/A	
Registered public health risk activity premises (tattooing and ear/body piercing)	6	25	7	16	
Licensed operators - Public Health Risk activity	19	N/A	19	N/A	
Registered water carters	2	2	2	2	
Licensed special events (Place of Assembly)	3	0	2	0	
Water samples	Derwent Estuary Program	2 sites	33 samples	2 sites	33 samples
	Pools and Spas	6 sites	61 samples	9 sites	98 samples
Infringement Notices	0	N/A	7	N/A	

Building Act 2016				
Actions	2023-24		2022-23	
	Number	Inspections	Number	Inspections
Plumbing Permits assessed (on-site wastewater approvals)	5	5	4	4
Food Verification assessments (approval of plans for new or alterations to existing food premises)	11	10	12	12

Local Government Act 1993 Environmental Management and Pollution Control Act 1994 Litter Act 2007				
Actions	2023-24		2022-23	
	Number	Inspections	Number	Inspections
Environmental health nuisances investigated	292	144	253	90
Development application referrals	78	N/A	118	N/A
Abatement Notices issued	13	33	6	18
Environmental Protection Notices issued	2	5	2	4
Infringement notices (litter, nuisance)**	11	N/A	1	N/A

**This is the total number of infringements issued across the *Local Government Act 1993, Environmental Management and Pollution Control Act 1994* and *Litter Act 2007*.

2023-24 Public Health Goals and Objectives	Actioned
<p>GOAL: <i>Leading Our Community Objective:</i></p> <p>Strategy: Manage compliance and risk in Council and the community through effective systems and processes.</p> <p>Action: 4.2.3.4 Assist businesses to comply with public health requirements.</p>	YES
<p>GOAL: <i>Valuing Our Environment Objective:</i></p> <p>Strategy: Identify and protect our natural values and special places including Wellington Park and the River Derwent foreshore.</p> <p>Action: 5.1.1.1 Participate in the Derwent Estuary Program by undertaking water quality monitoring and reporting</p>	YES

Food Businesses in Glenorchy

The Environmental Health Section is dedicated to maintaining a strong emphasis on food safety within the City. Inspections of food businesses in Tasmania are undertaken according to their assigned risk rating and inspection frequency in line with the Tasmanian Food Business Risk Classification System. Alongside regular food premise inspections, Council Environmental Health Officers addressed consumer complaints and responded promptly to food-borne illness notifications.

The overall number of inspections, conducted in accordance with the relevant risk rating, was marginally higher than in 2022/23 with re-inspections down significantly, indicating a higher rate of compliance in initial inspections. There continued to be complex inspections in the 2023-24 year resulting in enforcement action taken, such as the issuing of Improvement Notices, Infringement Notices and Prohibition Notices. However, all forms of enforcement were lower than in 2022/23, with infringement notices and prohibition orders significantly lower.

Introduction of a New Food Safety Standard

Food Safety Standard – 3.2.2A Food Safety Management Tools commenced in Australia on the 8 December 2023. Council, in collaboration with the Department of Health, ran a program to educate affected businesses on the changes. The Standard introduced new requirements for food service, catering, and retail businesses that handle unpackaged, ready-to-eat, potentially hazardous foods. Businesses in these sectors must implement either two or three new food safety management tools depending on the risk posed by their food handling activities.

Affected businesses were notified by mail, and the changes were also discussed in person during routine food business inspections. The tools ensure all food handlers undergo appropriate food handler training, the employment of at least one certified food safety supervisor and the substantiation of key safe food handling practices (record keeping).

Immunisation Programs

Council continues to run an accredited immunisation program to provide vaccines under the National Immunisation and Tasmanian Immunisation Schedule, which includes vaccines for early childhood, school aged children, at risk individuals, the elderly, and pregnant women.

In the 2023–24 financial year Council administered 456 vaccines at public immunisation clinics, representing a 25% increase in uptake from the previous year. The figure of 5301 reported in 2022/23 was the result of a Department of Health reporting error, which included vaccines delivered by the Glenorchy Community Health Centre and Council's staff influenza vaccinations.

A total of 16 community clinics were held over the 12 months with four of those being additional clinics. The four additional clinics were supported by the Department of Health after Council requested assistance due to the high demand for this service. Ten out of the existing 12 clinics also had their hours extended to support this demand. Sessions continue to be booked out for two months in advance and the extension of the clinics will continue into the new reporting year.

The additional and extended clinics led to a further 144 extra appointments in the 2023–24 period, these appointments were booked.

In the 2023-24 period, 1189 vaccinations were administered through the school-based program for Grade 7 and 10 students, which is a 17% increase on last year.

It was reported in the Council Public Health report in 2022–23 financial year that we would see a reduction in the number of students receiving vaccines due to the reduction from a two dose HPV vaccine schedule to a single dose schedule. In contrast to expectations, we saw an increase in the number of students receiving vaccinations at the school-based program.

The immunisation team have put in significant work within the school immunisation program, building and strengthening relationships with schools, providing education around vaccinations, and negotiating immunisation spaces at schools to ensure students felt safe.



During the 2023–24 period Glenorchy City Council directly employed four casual Authorised Nurse Immunisers, where this has previously been contracted out to an external service provider.

Recreational Water Quality

In 2023–24 Council continued to participate in the Derwent Estuary Recreational Water Quality Program. The program runs between 1 December and the 31 March yearly. During this period Council staff collected weekly water samples from one swimming site located at Windermere Beach and one environmental site at Elwick Bay.

Results in 2023–24 supported the maintenance of a ‘good’ rating for Windermere Beach and a ‘good’ rating for our environmental site at Elwick Bay.

The 2023–24 season saw the continuation of the recreational water quality forecasting trial. The results from the second year of the trial were reported by the Derwent Estuary Program as a ‘resounding success’. The Derwent Estuary Program are moving forward with the implementation of the recreational water quality forecasting for the coming season.

Community Enquiries

In providing support to our community the Environmental Health team responded to a total of 544 customer concerns and queries during 2023–24. These included 28 food specific concerns, 63 public health nuisances, 294 environmental health nuisances and 159 general enquiries from the community.

These nuisance requests included a range of nuisance related issues such as noise, smoke pollution, litter and rubbish dumping, and unsightly premises. Many of these required specific responses or on-site inspections and investigations with the focus being to mediate suitable outcomes rather than to use more rigorous enforcement methods.

Southern Midlands Council

Council entered a resource sharing arrangement for environmental health services with the Southern Midlands Council that commenced on 3 October 2023. The service provided by Council covers the suite of environmental health services, including the school-based immunisation program.

Elected Member Allowances and Reimbursement of Expenses

Section 72(1)(cb)

Elected member	Allowance	Car allowance - mayor	Expenses	Total
Mayor Thomas ¹	\$99,793	\$2,947	\$5,266	\$108,006
Mayor Hickey ²	\$71,060		\$841	\$71,901
Ald. Alderton ³	\$32,322		\$1,760	\$34,082
Ald. Cockshutt	\$33,300		\$1,806	\$35,106
Ald. Dunsby	\$33,300		\$1,433	\$34,733
Cr. Kendall	\$33,300		\$400	\$33,700
Ald. King	\$33,300		\$1,490	\$34,790
Cr. Quick	\$33,300		\$0	\$33,300
Ald. Slade	\$33,300		\$2,680	\$35,980
Ald. Stringer ⁴	\$644		\$0	\$644
Ald. Yaxley	\$33,300		\$3,293	\$36,593

*Elected Member allowances are set by the State Government under the Local Government (General) Regulations 2015 and are based on the number of voters in each local government area.

1 Mayor Thomas resigned on 8 May 2024

2 Mayor Hickey held the positions of Deputy Mayor and Acting Mayor until being elected Mayor on 24 June 2024

3 Ald. Alderton was elected on 11 July 2024

4 Ald. Stringer was elected on 24 June 2024

Meeting Attendance

Section 72(1)(cc)

Council Meetings

Elected Members	Attended
1 July 2023 – 30 June 2024 (13 Held)	
Mayor Thomas ¹	10
Ald. King	12
Ald. Dunsby	11
Ald. Hickey ²	12
Ald. Cockshutt	12
Cr. Kendall	12
Cr. Quick	11
Ald. Slade	13
Ald. Yaxley	13
Ald. Alderton ³	13
Ald. Stringer ⁴	1

1 Mayor Thomas resigned on 8 May 2024

2 Mayor Hickey held the positions of Deputy Mayor and Acting Mayor until being elected Mayor on 24 June 2024

3 Ald. Alderton was elected on 11 July 2023

4 Ald. Stringer was elected on 24 June 2024

Glenorchy Planning Authority Meetings

Elected Members	Attended
1 July 2023 – 30 June 2024 (13 Held)	
Mayor Thomas ¹	7
Ald. King	9
Ald. Dunsby	8
Ald. Cockshutt	9
Ald. Yaxley	10
Ald. Hickey ²	4
Ald. Slade	2
Cr. Quick	2

1 Mayor Thomas resigned on 8 May 2024

2 Mayor Hickey held the positions of Deputy Mayor and Acting Mayor until being elected Mayor on 24 June 2024

Council Workshops

Elected Members	Attended
1 July 2023 – 30 June 2024 (32 Held)	
Mayor Thomas ¹	22
Ald. King	29
Ald. Dunsby	30
Ald. Hickey ²	32
Ald. Cockshutt	25
Cr. Kendall	30
Cr. Quick	24
Ald. Slade	31
Ald. Yaxley	30
Ald. Alderton ³	27
Ald. Stringer ⁴	0

1 Mayor Thomas resigned on 8 May 2024

2 Mayor Hickey held the positions of Deputy Mayor and Acting Mayor until being elected Mayor on 24 June 2024

3 Ald. Alderton was elected on 11 July 2023

4 Ald. Stringer was elected on 24 June 2024

The substantive members of the Glenorchy Planning Authority (GPA) for 2023–24 were:

- the Mayor, Ald. Thomas and Ald. Hickey respectively
- Ald. King
- Ald. Dunsby
- Ald. Cockshutt
- Ald. Yaxley

All other Elected Members are proxy members of the GPA and will fill in when substantive members are unavailable, or unable to consider a matter due to a conflict of interest in a scheduled item.

Contracts for the Supply of Goods and Services

For the purposes of Section 72(1)(e) of the *Local Government Act 1993*, contracts for the supply or provision of goods or services valued at or exceeding \$250,000 (excluding GST) entered into in the 2023-24 financial year were:

The following contracts with a value of \$250,000 or above excluding GST were entered into:

Description	Contract period	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Contractor's business name	Address
Mobile Garbage Bin (MGB) Delivery and Maintenance	36 months	24 months	\$360,900.00	Statewide Mobile Bin Maintenance Services Pty Ltd	43 Bangalee Street Lauderdale TAS 7021
KGV Soccer Building Construction	One-off	NIL	\$3,458,814.00	Maveric Builders Pty Ltd	14 Mertonvale Circuit Kingston TAS 7050
Kelvin Avenue Road Reconstruction	One-off	NIL	\$483,162.00	State-Wide Earthworks Pty Ltd	52 Atkins Road Granton TAS 7030
Standing Offer for the Supply and Delivery of Office and Early Learning/Childcare Furniture	36 months	24 months	\$350,000.00 (estimated)	Total Office Design Pty Ltd	19 Myna Park Drive Old Beach TAS 7140
				UCI Tasmania Pty Ltd	14-16 Tasma Street Hobart TAS 7000
				Fairmont Commercial Furniture Pty Ltd	12 Quarantine Road Kingsmeadows TAS 7249
				Bentley Workspaces Pty Ltd	Level 2 85 Collins Street Hobart TAS 7000
North Chigwell Soccer Ground Clubrooms and Changerooms Construction	One-off	NIL	\$4,353,709.00	Kelly Civil Contracting Pty Ltd	Unit 1 5 Runway Place Cambridge TAS 7170
Main Road Glenorchy - Gavitt St to Elwick Rd - Kerb Channel and Footpath Works	One-off	NIL	\$290,704.00	State-wide Earthworks Pty Ltd	52 Atkins Road Granton TAS 7030
Windermere Bay Public Facilities	One-off	NIL	\$311,150.00	Falkner Constructions Pty Ltd	51 High Street New Norfolk TAS 7140

Description	Contract period	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Contractor's business name	Address
Main Road Granton [560 Main Rd to Bridgewater Bridge] Pathway Construction	One-off	NIL	\$689,074.47	Andrew Walter Constructions	2a Whitestone Drive Granton TAS 7011
Cleaning Facilities and Workplaces	24 months	24 months	\$1,933,973.00 (estimated)	Lazaro Pty Ltd	13 Culgoa Street Mornington TAS 7018
Supply and Delivery of Landscaping Materials	36 months	NIL	\$850,000 (estimated)	Horticultural and Landscape Supplies Pty Ltd	45 Crooked Billet Drive Brighton TAS 7030
				Decorearth Pty Ltd	47 Jackson St Glenorchy 7010

The following contracts were extended by Council resolution under regulation 23(5)(b):

Description	Reason for the extension	Contract period	Value or estimated contract value (excluding GST)	Contractor's business name	Address
Cascade Software Application	To ensure continuity of critical business functions for registering, tracking and reporting on and completion Council's annual plan	48 months	\$316,275.00 (estimated)	Government Frameworks.com	7219 112 Street NW Edmonton Alberta Canada

REGULATION 27(a)

The following contracts valued at \$250,000 or more excluding GST were entered into by exercise of the General Manager's emergency powers:

NIL

REGULATION 27(i)

The following contracts valued at \$250,000 or more excluding GST were entered into by Council resolution:

NIL

REGULATION 29(3)

The following contracts valued at or exceeding \$100,000 excluding GST but less than \$250,000 were entered into or extended:

Description	Contract period	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Contractor's business name	Address
Main Road Berriedale Footpath Upgrades and Layby and Reseal Works	One-off	NIL	\$249,945.00	Batchelor Construction Group Pty Ltd	115 Browns Rd Kingston TAS 7051
Medical Assessment Services	36 months	36 months	\$228,445.00	Workforce Health Assessors Pty Ltd	Level 4/15 Victoria Street Hobart TAS 7000
KGV Park AFL Interchange Bench	One-off	NIL	\$180,139.37	Tas City Building South Pty Ltd	Unit 3 2 Kennedy Drive Cambridge TAS 7170
Cadbury Oval Changeroom Facilities Upgrade	One-off	NIL	\$191,081.00	Falkner Constructions Pty Ltd	51 High Street New Norfolk TAS 7140
Montrose Foreshore Park Irrigation System Reconfiguration	One-off	NIL	\$145,215.00	SLS Landscape Group Pty Ltd	14-16 Hale Street Derwent Park TAS 7009
Investigation into Pool Redevelopment and Alternative Options 2A Anfield Street Glenorchy	One-off	NIL	\$199,000.00	MI Global Partners	Suite 3 Level 10 99 Mount Street North Sydney NSW 2060
Two Wheeled Mobile Garbage Bin Supply	12 months	NIL	\$127,093.20	MASTEC Australia Pty Ltd	76-80 West Avenue Edinburgh SA 5111
KGV Oval Ring Main Upgrade	One-off	NIL	\$182,000.00	Water Industry Solutions Pty Ltd	568 Main Road Rosetta TAS 7010
Provision of Parking Enforcement Solution	One-off	NIL	\$204,806.24	Orikan Australia Pty Ltd	Level 6/30 Convention Centre Place South Wharf VIC 3006
Provision of Ergonomic Assessments and Advice	36 months	36 months	\$150,000.00 (estimated)	Total Workfit Solutions Pty Ltd	199 Campbell Street Hobart TAS 7000
Glenorchy Mountain Bike Park Trails Maintenance	36 months	36 months	\$200,000.00 (estimated)	Dirt Art Pty Ltd	18 Driftwood Drive Opossum Bay TAS 7023

Description	Contract period	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Contractor's business name	Address
Supply and Support of Mobile Services	24 months	NIL	\$100,014.55	Telstra Limited	Level 41 242-282 Exhibition Street Melbourne VIC 3000
Communications Services	12 months	NIL	\$100,680.53	Timmins Ray Pty Ltd	70 Hampden Road, Battery Point TAS 7004
Pre-employment and other Medical Assessments	36 months	36 months	\$228,445.00 (estimated)	Workforce Health Assessors	Level 4/15 Victoria Street Hobart TAS 7000
Multicultural Association of Tasmania Commercial Kitchen Upgrade	One-off	NIL	\$139,588.84	JPN Builder and Joinery	9a Glen Lea Road Pontville TAS 7030
Arncliffe Road Kerb and Channel Upgrade Works	One-off	NIL	\$114,210.75	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road, Rocherlea TAS 7248

Public Interest Disclosures Act

Section 86, *Public Interest Disclosures Act 2002*

Council's Public Interest Disclosure procedures

As a public body, Glenorchy City Council is committed to the aims and objectives of the *Public Interest Disclosures Act 2002*.

In accordance with the Act, Council's has adopted a set of procedures for reporting disclosures of improper conduct or detrimental action by Council's members, officers and employees. Council's procedures are contained in its 'Model PID Procedures Manual'. The manual can be accessed on Council's website (www.gcc.tas.gov.au).

Reportable Public Interest Disclosure matters

Pursuant to the requirements of section 86 of the *Public Interest Disclosures Act 2002*, Council provides the following information relating to actions taken under the Act during the 2023-24 financial year.

Section of PID Act	Disclosure Requirement	Reportable matters in 2023-24
86(b)	number and types of disclosures made to the public body during the year and the number of those disclosures that the public body determines to be public interest disclosures	1
86(c)	number of disclosures determined by the public body to be public interest disclosures that it investigated during the year	1
86(d)	number and types of disclosed matters referred to the public body during the year by the Ombudsman	0
86(e)	number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate	0
86(f)	number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year	0
86(g)	number and types of disclosed matters that the public body has decided not to investigate during the year	0
86(h)	number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
86(i)	any recommendations of the Ombudsman under this Act that relate to the public body	0

Senior Employee Remuneration

Section 72(1)(cd)

Remuneration bands	Number of employees 2023-24	Number of employees 2022-23 [^]
\$290,001 - \$300,000	1	
\$280,001 - \$290,000	1	
\$250,001 - \$260,000		1
\$240,001 - \$250,000	1	1
\$210,001 - \$220,000		1
\$160,001 - \$170,000*	1	1
\$50,001 - \$60,000*	1	

*The employees left Council employment during the financial year.

[^]The remuneration for 2022-23 has been restated due to a recalculation of the non-monetary benefits.

Total annual remuneration is defined as the total of the following:

- base salary payable to the employee
- amount of employer superannuation contributions to the employee's contribution
- non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc)
- other allowances and benefits include all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable
- gross value for the use of a fully-maintained motor vehicle provided to the employee, and
- value of any other allowances or benefits paid or payable to, or provided for, the benefit of the employee.

Grants and Benefits Provided

Section 77

Grants	
Organisation	Amount
Glenorchy Community Fund	\$4 000.00
Glenorchy Sporting and Academic Fund	\$4 585
Glenorchy Cultural Grants	\$72,354.75 + GST
Moorilla Estate Pty Ltd	\$25 000
Constance ARI	\$24 854
South Sudanese Community of Tasmania	\$22 500
Christmas Carols Grants	\$ 34 000 + GST
Goodwood Christmas Carols	\$10 000
Multicultural Christmas Carols	\$5 000
Carols in the Vale	\$10 000
Ukrainian Christmas Carols Celebration	\$4 000
Your Community Christmas	\$5 000
Event sponsorships and other contributions (community and cultural events)	
Organisation	Amount (inc. GST)
School Awards	
Bowen Road Primary	\$50
Rosetta Primary	\$30
Windermere Primary	\$50
Collinsvale Primary	\$50
Hobart High School	\$50
Claremont College	\$100
Total School Awards	\$330
Service Agreement	\$10 000
Multicultural Council of Tasmania in delivering the Multicultural Hub	\$44 000*

*In kind support and discounted rent

In-kind contributions, reduced or waived fees and/or charges, assistance provided	
Cash Contributions and Donations	Amount (inc. GST)
Waiver of Environmental Health (temporary food business) fee?	\$3 904
Derwent Estuary Program	\$10 248
Planning Application Fees	\$1 526
Total Cash Contributions and Donations	\$15 678

2023-24 Reduced or waived fees and charges

Discounted Rent

Glenorchy City Council leases or licences various properties to organisations at a discounted rent in accordance with Council's *Leasing and Licensing of Council Owned and Managed Property Policy*. The discounted rent reflects the appreciation of the valuable contribution and services that these organisations provide to the community.

Tenant	Location
Abbeyfield House	17 Moorina Crescent, Berriedale
Arrogone Archers Inc.	Gerrard Street Reserve, New Town
AYC Netball Association	37 Bayswater Road, Moonah
Baseball Tasmania	1 Gepp Parade Goodwood (Prince of Wales Ground)
Chigwell Community Garden	Bucaan Community House, 16 Karambi Street, Chigwell
Claremont Community Library	Claremont Memorial Hall, 41 Main Road, Claremont
Claremont Football Club	1B Dewar Place Claremont (Abbotsfield Park)
Claremont Junior Football Club	103 Cadbury Road, Claremont
Claremont Little Athletics	1B Dewar Place Claremont (Abbotsfield Park)
Claremont Men's Shed	15 Main Road, Claremont
Claremont Petanque Club	103 Cadbury Road, Claremont
Claremont RSL Club	26 Cadbury Road, Claremont (for war memorial)
Claremont Youth Boxing Club	17 Westfield Street, Claremont
Friends of Collinsvale	14 Hall Road, Collinsvale
Football Tasmania	16-18 Grove Road, Glenorchy (KGV Precinct)
Girl Guide Association	5 Box Hill Road, Claremont
Girl Guide Association	5 Booth Avenue, Glenorchy

Tenant	Location
Glenorchy City Bowls Club	4 Alcorso Drive, Berriedale
Glenorchy Cricket Club	KGV Oval - 1B Anfield Street, Glenorchy
Glenorchy District AFL Football Club	Clubrooms and Grounds - 1A Anfield Street, Glenorchy (KGV Precinct)
Glenorchy Knights Football Club	16-18 Grove Road, Glenorchy
Glenorchy Rowing Club	849b Brooker Highway, Montrose
Glenorchy Rugby Club	7 Eady Street, Glenorchy
Glenorchy Scout Association	23-25 Anfield Street Glenorchy
Glenorchy Tennis Club	8 Alcorso Drive, Berriedale
Glenview Community Services	Car parking at 316 Main Road, Glenorchy
Golden Years Club	314 Main Road, Glenorchy
Goodwood Community Centre and Garden	20A Acton Crescent, Claremont
Historical Arms and Military Society	320 Main Rd, Glenorchy (Old Bowls Club)
Hobart Disc Golf	Poimena Reserve and Roseneath Park, Austins Ferry and Jim Bacon Reserve, West Moonah
Karadi Community Garden	Rothesay Circle, Goodwood
Knights Cricket Club	10 Hall Road, Collinsvale
Knights Soccer Club	1 Gepp Parade Goodwood (Prince of Wales Ground) and 16-18 Grove Road, Glenorchy (KGV Precinct)
Life without Barriers	210 Tolosa Street, Glenorchy
Lions Club of Glenorchy	637 Main Road, Berriedale
Metro Football Club	131A Allunga Road, Chigwell
Migrant Resource Centre	Part of 1A Anfield Street, Glenorchy (KGV precinct)
Model Makers and Collectors Association	137 Howard Road, Goodwood (Goodwood Park)
Mt Faulkner Scouts (Scouts Aust)	3A Austins Ferry Road, Austins Ferry (Shoobridge Park)
Southern Tasmanian Bowls Association	Room at 637 Main Rd, Berriedale
Southern Tasmania Softball Association	1 Gepp Parade Goodwood (Prince of Wales Ground)
Sporting Shooters Association of Australia	Lime Kiln Gully, Glenorchy
St Anne's Cricket Club	103 Cadbury Road, Claremont
Collinsvale Fire Station	14 Hall Road, Collinsvale

Tenant	Location
Tasmanian Transport Museum	2B Anfield Street, Glenorchy
Wellington Cricket Club	7 Eady Street, Glenorchy
Wellington Fire Station	28 Vieste Street, Glenorchy
West Moonah Community House, Garden and Orchard	2 Winbourne Avenue, West Moonah
Workskills Inc. (“Troublesmiths”)	Part of 374 Main Road, Glenorchy (Old Pensioners Union Building)

Miscellaneous

Code of Conduct Complaints

Section 72(1)(ba)

There were no Code of Conduct complaints received by Council during the 2023–24 financial year.

Code of Conduct Costs

Section 72(1)(bb)

The total costs met by the council during the preceding financial year in respect of the zero code of conduct complaints dealt with under Division 3A of Part 3 of the Act was \$0.

Enterprise Powers

Section 72(1)(ca)

Council did not exercise any of the powers available under section 21 of the *Local Government Act 1993* in the 2023–24 financial year.

Land donated under section 177

Section 72(1)(da)

Council did not make any donations of land pursuant to section 177 of the *Local Government Act 1993* during the 2023–24 financial year.

Other prescribed matters

Section 72(1)(e)

Contracts for the Supply of Goods and Services (page 60).

Financial Reporting

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Statement of Comprehensive Income For the Year Ended 30 June 2024

	Note	Budget 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	49,659	49,409	45,779
Statutory fees and fines	2.2	1,676	2,936	2,853
User fees	2.3	10,728	11,990	11,083
Grants	2.4	5,415	6,580	6,519
Contributions - cash	2.5	-	170	45
Interest	2.6	1,100	2,098	1,261
Other income	2.7	2,063	1,219	500
Investment revenue from Water Corporation	2.9, 5.1	2,172	2,606	2,606
		72,813	77,008	70,646
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	10,198	8,373	8,018
Contribution and recognition of non-monetary assets	2.5	2,500	2,290	3,575
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	(2,338)	(2,650)	(2,179)
		10,360	8,013	9,414
Total income from continuing operations		83,173	85,021	80,060
Expenses from continuing operations				
Employee benefits	3.1	(28,594)	(28,289)	(25,401)
Materials and services	3.2	(19,188)	(16,952)	(18,375)
Depreciation and amortisation	3.3	(18,845)	(17,143)	(15,206)
Finance costs	3.4	(238)	(141)	(120)
Other expenses	3.5	(7,250)	(9,635)	(9,582)
Total expenses from continuing operations		(74,115)	(72,160)	(68,684)
Net result for the year		9,058	12,861	11,376
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.1, 9.1	-	8,854	5,176
Net asset revaluation increment/(decrement)	9.1	-	351,971	36,431
Total Other Comprehensive Income		-	360,825	41,607
Total Comprehensive result		9,058	373,686	52,983

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

Statement of Financial Position As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	6,996	7,395
Trade and other receivables	4.2	4,259	1,925
Investments	4.3	27,722	26,325
Inventories	4.4	163	118
Assets classified as held for sale	4.5	1,876	1,197
Contract assets	4.6	20	137
Other assets	4.7	714	608
Total current assets		41,749	37,705
Non-current assets			
Trade and other receivables	4.2	288	207
Investment in water corporation	5.1	177,227	168,373
Property, infrastructure, plant and equipment	6.1	1,237,341	871,611
Right-of-use assets	6.2	1,923	1,529
Other assets	4.7	19	65
Total non-current assets		1,416,797	1,041,785
Total assets		1,458,546	1,079,490
Liabilities			
Current liabilities			
Trade and other payables	7.1	5,835	5,720
Trust funds and deposits	7.2	733	615
Provisions	7.3	5,573	4,711
Lease liabilities	7.4	865	559
Contract liabilities	7.5	1,277	1,382
Interest-bearing loans and borrowings	8.1	336	637
Total current liabilities		14,619	13,624
Non-current liabilities			
Provisions	7.3	12,615	7,536
Lease liabilities	7.4	1,136	1,037
Interest-bearing loans and borrowings	8.1	182	984
Total non-current liabilities		13,934	9,557
Total liabilities		28,552	23,181
Net Assets		1,429,994	1,056,308
Equity			
Accumulated surplus		582,694	561,077
Reserves	9.1	847,300	495,231
Total Equity		1,429,994	1,056,308

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

Statement of Changes in Equity For the Year Ended 30 June 2024

	Note	Accumulated Surplus	Asset Revaluation Reserve	Fair Value Reserve	Other Reserves	Total Equity
		2024 \$'000	2024 \$'000	2024 \$'000	2024 \$'000	2024 \$'000
Balance at beginning of the financial year		561,077	513,992	(28,530)	9,769	1,056,308
Net result for the year		12,861	-	-	-	12,861
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	8,854	-	8,854
Net asset revaluation increment/(decrement)	9.1	-	351,971	-	-	351,971
Total comprehensive income		573,938	865,963	(19,676)	9,769	1,429,994
Transfers between reserves		8,756	-	-	(8,756)	-
Balance at end of the financial year		582,694	865,963	(19,676)	1,013	1,429,994
		Accumulated Surplus	Asset Revaluation Reserve	Fair Value Reserve	Other Reserves	Total Equity
2023		2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000
Balance at beginning of the financial year		549,700	477,561	(33,706)	9,769	1,003,324
Net result for the year		11,376	-	-	-	11,376
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	5,176	-	5,176
Net asset revaluation increment/(decrement)	9.1	-	36,431	-	-	36,431
Total comprehensive income		561,077	513,992	(28,530)	9,769	1,056,308
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		561,077	513,992	(28,530)	9,769	1,056,308

The above statement should be read with the accompanying notes.

Statement of Cash Flows For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates		49,126	45,764
Statutory fees and fines		2,555	2,791
User charges and other fines (inclusive of GST)		11,532	11,420
Grants (inclusive of GST)		4,413	6,325
Contributions (inclusive of GST)	2.5	170	45
Interest received		2,226	1,173
Rents (inclusive of GST)		1,069	956
Investment revenue from water corporation	2.9	2,606	2,606
Other receipts (inclusive of GST)		1,327	392
Net GST refund/(payment)		3,431	1,948
Payments to suppliers (inclusive of GST)		(30,671)	(27,382)
Payments to employees		(26,853)	(25,119)
Finance costs paid		(142)	(120)
Net cash provided by (used in) operating activities	9.2	20,789	20,799
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(27,145)	(22,962)
Proceeds from sale of property, infrastructure, plant and equipment		552	2,159
Capital grants		8,567	7,046
Proceeds from / (Payments for investments)		(1,396)	(4,839)
Net cash provided by (used in) investing activities		(19,422)	(18,596)
Cash flows from financing activities			
Repayment of lease liabilities (principal repayments)		(663)	(710)
Repayment of interest bearing loans and borrowings		(1,103)	(628)
Net cash provided by (used in) financing activities	9.3	(1,766)	(1,338)
Net increase (decrease) in cash and cash equivalents		(399)	865
Cash and cash equivalents at the beginning of the financial year		7,395	6,530
Cash and cash equivalents at the end of the financial year	9.4	6,996	7,395
Restrictions on cash assets	4.1		
Financing arrangements	9.3		

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

Note 1 Overview

1.1 Reporting entity

(a) The Glenorchy City Council was established on 24th October 1964 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 374 Main Road, Glenorchy.

(b) The purpose of the Council is to:

- provide for health, safety and welfare of the community;
- to represent and promote the interests of the community;
- provide for the peace, order and good government in the municipality.

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the *Local Government Act 1993 (LGA1993) (as amended)*. Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

This financial report has been prepared on the accrual and going concern basis.

All amounts are presented in Australian dollars and unless stated, have been rounded to the nearest thousand dollars.

This financial report has been prepared under the historical cost convention, except where specifically stated.

Unless otherwise stated, all material accounting policy information is consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

1.3 Use of judgements and estimates

Judgements and Assumptions

In the application of Australian Accounting Standards, Council 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 various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Judgements made by Council that have significant effects on the financial report are disclosed in the relevant notes as follows:

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 7.3.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 9.5.

Fair value of property, infrastructure, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, infrastructure, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 6.1.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.1.

Landfill / Tip Rehabilitation

Assumptions and judgements are utilised in determining Council's landfill close-down and restoration costs. These assumptions are discussed in note 7.3.

Note 1 Overview (Continued)

1.4 Material Budget Variations

Council's original budget was adopted by the Council on 26 June 2023. A mid-year budget review was conducted and approved on 26 February 2024. There were minor changes with a \$1.889m increase in income and a \$0.3m decrease in operating expenses. The reported budget in this report is the original budget.

Revenues

1 Grants

Operational grants report a favourable result to budget of \$1.165m due to \$0.350m additional State Government funding of the Glenorchy Jobs Hub and \$0.492m for the Working Together Children Services funding. The Financial Assistance Grant provided by the Federal Government recorded a \$0.152m shortfall due to a reduced 85% prepayment compared to 100% in the previous year. Council is reliant on a consistent level of prepayment to achieve budget, however prepayments do remain at the Commonwealth's discretion.

Capital grants report an unfavourable result to budget of \$1.825m. This is largely due to \$2.105m in delayed grant payments as a result of construction delays in major projects funded by the Federal Government, which have been carried forward into 2024/25. The State Government has provided \$0.540m for Blackspot and Vulnerable Road Users project funding.

2 Interest

Increases to the cash rate announced by the Reserve Bank has resulted in additional investment interest of \$998k above budget expectations. Minor interest was also received from overdue rate accounts.

3 Investment Income from TasWater

Dividend income from TasWater revenue was up by \$0.434m compared to budget as a result of additional distributions made to catch up on payments not made during the prior years as a result of the pandemic.

4 Contributions of Non Monetary Assets

A total of \$1.979m in donated / found assets were brought to account being lower than the budgeted amount of \$2.500m. It is difficult to predict the value of donated / found assets in the forward estimates and variances may occur.

5 Net Gain/(Loss) on Disposal of Assets

A net loss of \$2.6m is recorded representing sale proceeds of \$0.552m offset by the written down value of \$2.945m and disposal costs of \$0.256m. Assets disposed include sale of land at 117A Pitcairn Street and 1 Bellette Place as well the sale of Fleet and Office equipment.

Expenses

1 Employee Benefits

A variance of \$0.190m against budget is reported against employee costs primarily due to the result of unfilled vacant positions during the year. These are caused by a shortage of suitably qualified applicants.

2 Materials and Services

Materials and services decreased \$1.4233m. The reduction in expenses is due to lower spend on Consultants (\$0.470m), Contractor Services (\$0.690m) due to fuller level of staffing and reduction in waste services (\$0.510m).

3 Depreciation and amortisation

Depreciation and amortisation increased \$1.937m due to capitalisation of completed capital works at end of FY23 and indexation of assets in FY23. These changes drive an increase in FY24 depreciation.

4 Other expenses

Other expenses major changes included \$0.5m in BMX track expenses to Sorell Council recognised in FY23 (nil in FY24), an increase in provision doubtful debts of \$0.157m (of which infringements made up \$0.073m) and a land tax increase of \$0.150m.

1.5 Functions / Activities of the Council

(a) Revenue, expenditure and assets attributable to each function as categorised in (c) below:

	Grants 000's	Other 000's	Total Revenue 000's	Total Expenditure 000's	Surplus/ (Deficit) 000's	Assets 000's
Government and administration						
2023 - 2024	2,752	55,953	58,705	24,454	34,251	221,205
2022 - 2023	4,054	50,034	54,088	22,174	31,914	207,879
Property, infrastructure, plant & equipment						
2023 - 2024	8,450	768	9,218	23,585	(14,367)	1,198,461
2022 - 2023	8,041	2,370	10,411	21,465	(11,054)	844,890
Waste management						
2023 - 2024	-	9,943	9,943	6,740	3,203	7,155
2022 - 2023	60	9,442	9,502	7,490	2,012	2,550
Community, environment & public health						
2023 - 2024	6	306	312	4,340	(4,028)	-
2022 - 2023	26	260	286	4,917	(4,631)	-
Planning and building services						
2023 - 2024	-	1,343	1,343	2,877	(1,534)	-
2022 - 2023	2.00	1,715	1,717	2,715	(998)	-
Community services						
2023 - 2024	3,711	682	4,393	4,725	(332)	-
2022 - 2023	2,280	629	2,909	4,684	(1,775)	-
Recreation facilities						
2023 - 2024	2	10	12	2,427	(2,415)	31,725
2022 - 2023	10	12	22	2,330	(2,308)	24,171
Economic development						
2023 - 2024	-	-	-	-	-	-
2022 - 2023	17	-	17	118	(101)	-
Cultural facilities and services						
2023 - 2024	32	123	155	1,151	(996)	-
2022 - 2023	21	108	129	1,105	(976)	-
Public order, fire and safety						
2023 - 2024	-	902	902	1,687	(785)	-
2022 - 2023	-	917	917	1,584	(667)	-
Other - not attributable						
2023 - 2024	-	38	38	174	(136)	-
2022 - 2023	26	36	62	103	(41)	-
Total						
2023 - 2024	14,953	70,068	85,021	72,160	12,861	1,458,546
2022 - 2023	14,537	65,523	80,060	68,684	11,376	1,079,490

1.5 Functions / Activities of the Council (Continued)

(b) Reconciliation of Assets above with the Statement of Financial Position at 30 June:

	2024	2023
	\$'000's	\$'000's
Current assets	41,749	37,705
Non-current assets	1,416,797	1,041,785
	1,458,546	1,079,490

(c) Governance and administration

Operation and maintenance of council chambers, administration offices, and councillors.

Property, infrastructure, plant & equipment

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting. Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping of creeks but excludes drainage associated with road works, flood mitigation and agriculture.

Waste Management

Collection, handling, processing and disposal of all waste materials.

Community, environment & public health

Operation and maintenance of Council facilities including halls (excluding indoor sports complexes). Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries. Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Planning and building services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs, and the development and maintenance of building construction standards.

Community services

Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds. Operation of the Child Care Centre, operation and support of the performing arts, museum and the presentation of festivals. Community Development which provides for the implementation of a process by which strategies and plans can be developed so that the Council can fulfil their general responsibility for enhancing the quality of life of the whole community.

Recreation facilities

Operation and maintenance of sporting facilities (includes swimming pools, active and passive recreation and recreation centres).

Economic development

In FY24, Economic Development activities were integrated into the other functions and activities.

Cultural facilities and services

Development of multiculturalism, arts and culture.

Public order, fire and safety

Public compliance, parking, roads, traffic and animal management.

Other - not attributable

Fleet management and internal plant operation not attributed elsewhere.

	2024 \$'000	2023 \$'000
Note 2 Revenue		
Note 2.1 Rates and charges		
Council uses Assessed Annual Value (AAV) as the basis of valuation of all properties within the municipality. The AAV is determined by the Tasmanian Valuer-General and is based on the estimated annual income that the owner would obtain from renting the property.		
The valuation base used to calculate general rates for 2023-24 was \$584 million (2022-23 \$579.4 million). The 2023-24 rate in the AAV dollar was \$0.080383 for non residential properties and \$0.074849 for residential properties (2022-23 \$0.07378 and \$0.06870 respectively).		
Rates charges	42,704	38,976
Penalty charges	106	403
Recovery of legal costs	37	19
State fire commission contribution	6,562	6,381
Total rates and charges	49,409	45,779

The date of the latest general revaluation of property for rating purposes by the Tasmanian Valuer-General within the municipality was March 2017. The most recent adjustment factor was applied from 1 July 2022.

Accounting policy - Rates charges

Council recognises revenue from rates and annual charges for the amount it is expected to be entitled to at the beginning of the rating period to which they relate, or when the charge has been applied. Rates and charges in advance are recognised as a financial liability until the beginning of the rating period to which they relate.

Note 2.2 Statutory fees and fines		
Registrations and licences	526	558
Development and building fees	1,408	1,779
General fines and infringements	1,002	516
Total statutory fees and fines	2,936	2,853

Accounting policy - Statutory fees and fines

Statutory fees and fines (including parking fees and fines) are recognised when or as the performance obligation is completed, or when the taxable event has been applied and Council has an unconditional right to receive payment. In 2024 Glenorchy City Council recognised income of \$0.487m related to previously issued general fines and infringements which had not been recognised as revenue.

Note 2.3 User fees		
Child care/children's program fees	620	591
Fees - venue	93	93
Property rentals	1,055	956
Garbage and recycling	9,834	9,378
Other fees and charges	388	64
Total user fees	11,990	11,083
User fees by timing of revenue recognition		
User fees recognised over time	11,509	10,925
User fees recognised at a point in time	481	158
Total user fees	11,990	11,083

Accounting policy - User fees

Council recognises revenue from user fees and charges at a point in time or over time as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Licences granted by Council are all either short-term or low value and all revenue is recognised at the time that the licence is granted rather than the term of the licence.

	2024 \$'000	2023 \$'000
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of Grants		
Federally funded grants	11,616	12,668
State funded grants	3,337	1,823
Others	-	46
Total	14,953	14,537
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose (Untied)	1,138	1,641
Commonwealth Government Financial Assistance Grants - Roads (Untied)	1,550	2,335
Other federally funded grants		
- Family and children	1,742	1,378
- Training	53	196
Other state funded grants		
- Pool Feasibility	164	-
- Jobs Hub	990	455
- Community Services	449	468
- Working together	494	-
Other	-	45
Total Recurrent Grants	6,580	6,519
Capital grants received specifically for new or upgraded assets		
Commonwealth Government:		
- Roads to Recovery	387	579
- Infrastructure	131	1,659
- Sport and Recreational Facilities	6,615	4,880
State Government:		
- Blackspot	305	250
- Vulnerable Road Users	236	51
- Sport and Recreational Facilities	699	599
Total Capital Grants	8,373	8,018
Total Grants	14,953	14,537
Timing of revenue recognition		
Grants recognised over time	13,137	12,951
Grants recognised at a point in time	1,816	1,586
Total Grants	14,953	14,537
Unspent grants and contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Operating		
Balance of unspent funds at 1 July	396	590
Add: Funds recognised in the reporting year but not yet spent in accordance with the conditions	1,950	272
Less: Funds recognised in previous years that have been spent during the reporting year	(2,078)	(466)
Balance of unspent funds at 30 June	268	396
Capital		
Balance of unspent funds at 1 July	738	1,709
Add: Funds recognised in the reporting year but not yet spent in accordance with the conditions	960	-
Less: Funds recognised in previous years that have been spent during the reporting year	(861)	(971)
Balance of unspent funds at 30 June	837	738
Total unspent grant funds held as a contract liability	1,105	1,134

2024
\$'000

2023
\$'000

Note 2.4 Grants (Continued)

Accounting policy - Grants

Council recognises untied grant revenue and those without performance obligations when received. In cases where there is an enforceable agreement which contains sufficiently specific performance obligations, revenue is recognised as or when control of each performance obligations is satisfied. (i.e. when it transfers control of a product or provides a service.) A contract liability is recognised for unspent funds received in advance and then recognised as income as obligations are fulfilled.

The performance obligations are varied based on the agreement, but include provision of goods and services.

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

If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by Council (i.e. an in-substance acquisition of a non-financial asset), a contract liability is recognised for the excess of the fair value of the transfer over any related amounts recognised and revenue as the unspent funds are expended at the point in time at which required performance obligations are completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For the acquisitions of assets, revenue is recognised when the asset is acquired and controlled by the Council. In 2023-2024, the Commonwealth pre-paid 85% of the 2024-2025 of the Financial Assistance Grants (2022-2023 100%). The early payment has resulted in the Financial Assistance Grant being below that originally budgeted in 2023-24 by \$0.152m. This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being lower by the same amount. Financial Assistance Grants are general grants and do not have sufficient specific performance obligations. As a result, they are recognised as income when received.

Note 2.5 Contributions

(a) Cash

Capital contributions	150	-
In lieu of public open space	-	21
Stormwater connection fees	20	24
Total Cash	170	45

(b) Non-monetary assets

Assets arising from subdivision of land	1,010	811
Recognised assets	1,280	2,764
Total Non-monetary assets	2,290	3,575

Total contributions

2,460 **3,620**

Accounting policy - Contributions

Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.

Note 2.6 Interest

Interest on financial assets	2,060	1,208
Interest on rates	38	53
Total Interest	2,098	1,261

Accounting policy - Interest income

Interest is recognised progressively as it is earned.

	2024 \$'000	2023 \$'000
Note 2.7 Other income		
Commissions	261	254
Fuel tax credits	75	76
Heavy vehicle motor tax reimbursement	27	24
Insurance recoveries	258	33
Reversal of Impairment of Receivables	-	42
Other	598	71
Total other income	<u>1,219</u>	<u>500</u>
Other income		
Other income recognised over time	-	-
Other income recognised at a point in time	1,219	500
Total Other Income	<u>1,219</u>	<u>500</u>

Accounting policy - Other

Income is recognised when the performance obligations are satisfied and Council has an unconditional right to the income.

Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	552	2,159
Write down value of assets disposed	(2,945)	(4,242)
Disposal costs	(257)	(96)
Total Net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>(2,650)</u>	<u>(2,179)</u>

Accounting policy - Gains and losses on asset disposals

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Note 2.9 Investment revenue from water corporation		
Dividend revenue received	2,606	2,606
Total investment revenue from water corporation	<u>2,606</u>	<u>2,606</u>

Accounting policy - Investment revenue

Dividend revenue is recognised when Council's right to receive payment is established and it can be reliably measured.

	2024 \$'000	2023 \$'000
Note 3 Expenses		
Note 3.1 Employee benefits		
Wages and salaries	26,644	24,394
Workers compensation	808	411
Superannuation	3,198	2,863
Fringe benefits tax	40	21
Redundancy	150	-
	<u>30,840</u>	<u>27,689</u>
Less amounts capitalised	(2,551)	(2,288)
Total employee benefits	<u>28,289</u>	<u>25,401</u>

Accounting policy - Employee benefits

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

Note 3.2 Materials and services		
Communications expenses	294	293
Consultants	687	1,157
Contract labour	422	219
Contractor services	4,550	5,241
Contributions	261	443
Fleet expenditure	812	822
ICT expenses	1,693	1,476
Insurance premiums	932	807
Legal fees	51	58
Marketing costs	178	175
Materials and supplies	1,008	934
Plant hire	189	193
Postage and stationery	140	133
Staff training and professional development	292	338
Street lighting	631	562
Utilities	748	839
Waste services	3,238	3,749
Other	826	936
Total materials and services	<u>16,952</u>	<u>18,375</u>

Accounting policy - Materials and service expense

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

	2024 \$'000	2023 \$'000
Note 3.3 Depreciation and amortisation		
<i>Property</i>		
Buildings	1,052	1,100
Landfill restoration	183	72
Parks and recreation	1,545	1,394
<i>Plant and Equipment</i>		
Plant, vehicles and equipment	372	363
Office Equipment and furniture	900	957
<i>Infrastructure</i>		
Transport	9,221	7,711
Drainage	3,150	2,893
<i>Intangible assets</i>		
Intangible assets	-	4
<i>Right-of-use of assets</i>		
Right-of-use of assets	720	712
Total depreciation and amortisation	17,143	15,206

Accounting policy - Depreciation and amortisation expense

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Parks, open space and streetscapes, landfill, buildings, Infrastructure, plant and equipment and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right-of-use assets are amortised over the lease term. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.

Land and road / carpark earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the remaining useful life as determined each year.

Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless stated:

	Useful Life
<i>Property</i>	
Buildings, fixed equipment and furniture	20-150 years
Landfill restoration	14-44 years
Parks and recreation	5-100 years
<i>Plant and Equipment</i>	
Plant, vehicles and equipment	3-20 years
Office Equipment and furniture	3-20 years
<i>Infrastructure</i>	
Transport	10-100 years
Drainage	10-135 years
<i>Intangible assets</i>	
Intangible assets	5 years
<i>Right-of-use of assets</i>	
Right-of-use of assets	1-5 years

	2024 \$'000	2023 \$'000
Note 3.4 Finance costs		
Interest - borrowings	19	29
Interest - lease liabilities	122	91
Total finance costs	141	120

Accounting policy - Finance expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Finance costs are expensed as incurred using the effective interest method. Borrowing costs include interest on bank overdrafts, borrowings, leases and unwinding of discounts.

Finance costs include interest on bank overdrafts, borrowings, leases and unwinding of discounts.

Note 3.5 Other expenses		
External auditors' remuneration (Tasmanian Audit Office)	67	70
Internal auditors' remuneration (internal audit services - WLF, Crowe)	83	61
Councillors' allowances	452	412
Short term leases of 12 months or less	587	635
Land Tax	797	647
Donation to Sorell Council for Construction of BMX Track	-	434
State Landfill Waste Levy	847	944
State Government charges and levies	6,521	6,338
Other Expenses	281	41
Total other expenses	9,635	9,582

Accounting policy - Other expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset, or an increase of a liability has arisen that can be measured reliably. The FY24 audit fee payable to the Tasmanian Audit Office is \$66,000 (GST Exclusive).

	2024 \$'000	2023 \$'000
Note 4 Current Assets		
Note 4.1 Cash and cash equivalents		
Cash on hand	4	4
Cash at bank	6,992	7,391
Total cash and cash equivalents	6,996	7,395
Council's cash and cash equivalents are subject to a number of external restrictions and internal commitments that limit amounts available for discretionary or future use. These include:		
Restricted funds		
i) Trust funds and deposits (note 7.2)	733	615
ii) Unspent grant funds with conditions (note 2.4)	1,105	1,134
Internal committed funds		
iii) Reserves (note 9.1)	1,013	9,769
iv) Annual and Long Service Leave (note 7.3)	4,826	4,175
Total restricted and committed funds committed funds	7,677	15,693
Total uncommitted cash and cash equivalents	(681)	(8,298)
Total Investments (note 4.3)	27,722	26,325
Total uncommitted funds	27,041	18,027

Accounting policy - Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Restricted and internally committed funds include:

- i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes
- ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed
- iii) Statutory reserves
- iv) Provisions - Long Service Leave and Annual Leave

	2024 \$'000	2023 \$'000
Note 4.2 Trade and other receivables		
Current		
Rates debtors	1,010	765
Sundry debtors	3,047	477
Provision for expected credit loss - other debtors	(324)	(167)
Net GST receivable	526	850
Total	4,259	1,925
Non-current		
Sundry debtors	288	207
Total	288	207
Total trade and other receivables	4,547	2,132
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	167	211
Amounts written off during the year	(1)	(2)
Amounts recovered during the year	1	(1)
Increase / (decrease) in provision recognised in profit or loss	157	(41)
Carrying amount at 30 June	324	167

For ageing analysis of financial assets, refer to note 9.9(b).

Accounting policy - Total trade and other receivables

Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Note 4.3 Investments

Term deposits - more than 3 months	27,722	26,325
Total investments	27,722	26,325

Accounting policy - Investments

Investment in financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. As Council's Managed funds are actively managed and their performance is evaluated on a fair value basis, these investments are mandatorily required to be measured at fair value through profit or loss.

Note 4.4 Inventories

Inventories held for distribution	163	118
Total inventories	163	118

Accounting policy - Inventories

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value. Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.

	2024 \$'000	2023 \$'000
Note 4.5 Assets held for sale		
Land	1,868	1,181
Transport	-	25
Other infrastructure	8	(9)
Total Assets held for sale	<u>1,876</u>	<u>1,197</u>

Accounting policy - Assets held for sale

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Note 4.6 Contract assets		
Accrued revenue	20	137
Total contract assets	<u>20</u>	<u>137</u>

Accounting policy - Contract assets

Council recognises a contractual asset for work in progress where a performance obligation is satisfied by transferring a promised good or service to the customer, before the customer pays consideration or the payment is due. Contractual assets are transferred to receivables when the right to receive payment becomes unconditional.

Council reviews contractual assets for impairment and none were deemed impaired (2023: \$0)

Council recognises Allianz Insurance recoverable amount as a contract assets.

Note 4.7 Other Assets		
Current		
Prepayments	694	603
Prepaid services	20	5
Total	<u>714</u>	<u>608</u>
Non-current		
Prepaid services	19	65
Total	<u>19</u>	<u>65</u>
Total other assets	<u>733</u>	<u>673</u>

	2024 \$'000	2023 \$'000
Note 5 Other investments		
Note 5.1 Investment in water corporation		
Opening balance	168,373	163,197
Fair Value adjustments on equity investment assets	8,854	5,176
Total investment in water corporation	177,227	168,373

Council has derived returns from the water corporation as disclosed at note 2.9.

Accounting policy - Investment in water corporation

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. Council holds 9.37% (FY23 9.61%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 6 Non-current assets	2024	2023
Note 6.1 Property, infrastructure, plant and equipment	\$'000	\$'000
Summary		
at cost	29,916	28,423
Less accumulated depreciation	(10,122)	(9,265)
	19,794	19,158
at fair value as at 30 June	1,739,195	1,339,934
Less accumulated depreciation	(521,648)	(487,481)
	1,217,547	852,453
Total	1,237,341	871,611
Property		
Land		
at fair value as at 30 June	129,976	120,166
	129,976	120,166
Land under roads		
at fair value as at 30 June	461,509	150,956
	461,509	150,956
Total land and land under roads	591,485	271,122
Buildings		
at fair value as at 30 June	78,887	74,169
Less accumulated depreciation	(36,768)	(34,884)
	42,119	39,285
Parks and recreation		
at fair value as at 30 June	54,736	46,223
Less accumulated depreciation	(23,010)	(22,052)
	31,725	24,171
Landfill restoration		
at fair value as at 30 June	11,679	6,891
Less accumulated amortisation	(4,524)	(4,341)
	7,155	2,550
Total buildings, parks and landfill restoration	80,999	66,006
Total property	672,484	337,128
Plant and equipment		
Plant, vehicles and equipment		
at cost	4,894	4,301
Less accumulated depreciation	(2,052)	(1,892)
	2,842	2,409
Office equipment and furniture		
at cost	12,211	11,820
Less accumulated depreciation	(8,070)	(7,373)
	4,141	4,447
Total plant and equipment	6,982	6,856

Note 6.1 Property, infrastructure, plant and equipment (Continued)

	2024	2023
	\$'000	\$'000
Infrastructure		
Transport		
at fair value as at 30 June	639,508	599,932
Less accumulated depreciation	(319,042)	(297,956)
	<u>320,466</u>	<u>301,976</u>
Drainage		
at fair value as at 30 June	362,900	341,597
Less accumulated depreciation	(138,304)	(128,248)
	<u>224,596</u>	<u>213,349</u>
Total transport and drainage	<u>545,062</u>	<u>515,325</u>
Works in progress		
Transport	3,259	4,145
Drainage	553	1,062
Property	8,705	6,730
Plant, vehicles and equipment	294	345
Office equipment and furniture	-	20
Total works in progress	<u>12,812</u>	<u>12,302</u>
Total property, infrastructure, plant and equipment	<u>1,237,341</u>	<u>871,611</u>

Note 6.1 Property, infrastructure, plant and equipment (Continued)

Reconciliation of property, infrastructure, plant and equipment

2024	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Recognition of Assets	Assets Held for Sale Transfers	WIP Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	120,165	-	11,228	-	(633)	-	(784)	-	129,976
Land under roads	150,956	-	310,686	-	(148)	15	-	-	461,509
Total land	271,121	-	321,914	-	(781)	15	(784)	-	591,485
Buildings	39,286	-	959	(1,052)	(55)	573	-	2,408	42,119
Landfill Restoration	2,551	-	4,787	(183)	-	-	-	-	7,155
Parks and recreation	24,171	27	1,601	(1,545)	(235)	180	(0)	7,527	31,725
Total buildings	66,008	27	7,347	(2,779)	(290)	752	(0)	9,935	80,999
Total property	337,129	27	329,261	(2,779)	(1,071)	767	(784)	9,935	672,484
Plant and Equipment									
Plant, vehicles and equipment	2,409	-	-	(373)	(126)	-	-	931	2,842
Office equipment and furniture	4,447	-	-	(900)	(118)	-	-	714	4,141
Total plant and equipment	6,856	-	-	(1,273)	(244)	-	-	1,645	6,983
Infrastructure									
Transport	301,976	590	16,167	(9,221)	(1,411)	185	8	12,171	320,466
Drainage	213,348	393	11,331	(3,150)	(218)	328	-	2,563	224,596
Total infrastructure	515,324	983	27,498	(12,371)	(1,628)	512	8	14,735	545,063
Works in progress									
Transport	4,145	11,286	-	-	-	-	-	(12,171)	3,259
Drainage	1,062	2,054	-	-	-	-	-	(2,563)	553
Property	6,730	11,910	-	-	-	-	-	(9,935)	8,705
Plant, vehicles and equipment	345	881	-	-	-	-	-	(931)	294
Office equipment and furniture	20	694	-	-	-	-	-	(714)	-
Total works in progress	12,302	26,824	-	-	-	-	-	(26,314)	12,812
Total property, infrastructure, plant and equipment	871,611	27,834	356,759	(16,423)	(2,944)	1,280	(776)	-	1,237,341

Note 6.1 Property, infrastructure, plant and equipment (Continued)

Reconciliation of property, infrastructure, plant and equipment (Continued)

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Recognition of Assets	Assets Held for Sale Transfers	WIP Transfers	Balance at end of financial year
	\$'000	\$'000	(note 9.1) \$'000	(note 3.3) \$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	117,583	-	(248)	-	(1,312)	-	4,142	-	120,165
Land under roads	150,894	62	-	-	-	-	-	-	150,956
Total land	268,477	62	(248)	-	(1,312)	-	4,142	-	271,121
Buildings	33,913	-	4,610	(1,100)	(131)	106	67	1,821	39,286
Landfill Restoration	3,462	2,732	(3,572)	(72)	-	-	-	-	2,551
Parks and recreation	16,989	125	670	(1,394)	(558)	505	3	7,831	24,171
Total buildings	54,364	2,857	1,708	(2,566)	(689)	611	70	9,652	66,008
Total property	322,841	2,919	1,460	(2,566)	(2,001)	611	4,212	9,652	337,129
Plant and Equipment									
Plant, vehicles and equipment	2,362	-	-	(363)	(408)	-	-	818	2,409
Office equipment and furniture	4,994	-	-	(957)	(4)	-	-	414	4,447
Total plant and equipment	7,356	-	-	(1,320)	(412)	-	-	1,232	6,856
Infrastructure									
Transport	282,346	242	20,699	(7,711)	(1,315)	1,729	14	5,972	301,976
Drainage	200,343	382	14,131	(2,893)	(514)	424	-	1,475	213,348
Total infrastructure	482,689	624	34,830	(10,604)	(1,829)	2,153	14	7,447	515,324
Works in progress									
Transport	1,226	8,891	-	-	-	-	-	(5,972)	4,145
Drainage	268	2,269	-	-	-	-	-	(1,475)	1,062
Property	7,654	8,701	-	-	-	-	-	(9,625)	6,730
Plant, vehicles and equipment	17	1,211	-	-	-	-	-	(883)	345
Office equipment and furniture	404	-	-	-	(8)	-	-	(376)	20
Total works in progress	9,569	21,072	-	-	(8)	-	-	(18,331)	12,302
Total property, infrastructure, plant and equipment	822,456	24,615	36,290	(14,490)	(4,251)	2,764	4,226	-	871,611

Note 6.1 Property, infrastructure, plant and equipment (Continued)

Accounting policy - Recognition and measurement of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

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

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

The following classes of assets have been recognised. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

	Threshold
	\$
Land and Land Under Roads	\$1
Buildings	\$5,000
Parks and recreation	\$1 - \$5000
Landfill Restoration	\$1
Plant, Vehicles and Equipment	\$1,500
Office Equipment and Furniture	\$1,500
Transport	\$1 - \$10,000
Drainage	\$1

	Valuation
	Base
Revaluation	
Council has adopted the following valuation bases for its non-current assets:	
Land and Land Under Roads	fair value
Buildings	fair value
Parks and recreation	fair value
Landfill Restoration	fair value
Plant, Vehicles and Equipment	cost
Office Equipment and Furniture	cost
Transport	fair value
Drainage	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than plant, vehicles and equipment and office equipment and furniture, are measured at their fair value in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value Measurement*. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. Valuations are performed either by experienced Council officers or independent experts. Between such valuations, Council considers, and when necessary, applies indexation to assets to ensure the carrying values continue to represent fair values.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation surplus for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Note 6.1 Property, infrastructure, plant and equipment (Continued)

Revaluation of a class of assets occurs at such time as there has been a significant movement in fair value of that asset class relative to the value disclosed in the financial statements. Variables influencing such movements in fair value will include inflation, changes in available technology and materials, and general industry movements and trends. Each class of assets will normally be subject to a revaluation with sufficient regularity as to meet the objectives of this policy, or otherwise at intervals normally of no greater than five years. However, market indices are applied as appropriate to reflect significant market movements.

Land is recognised at the Valuer-General's market valuation. The initial valuations are based on market value. The recoverable amount test has not been applied to assets whose future economic benefits are not primarily dependent on their ability to generate net cash inflows. This is in accordance with AASB136 Impairment of Assets paragraph 32.1. The Valuer-General makes indices available every year to enable indexation of land values. For the purposes of the land and land under roads assets held by Council, the Valuer-General provided an updated valuation at 30th June 2024.

Impairment of assets

Impairment losses are recognised in the statement of comprehensive income under other expenses.

Reversals of impairment losses are recognised in the statement of comprehensive income under other revenue.

Land under roads

Council recognised the value of land under roads it controls at fair value.

Note 6.2 Right-of-use assets

	Property \$'000	Fleet \$'000	Total \$'000
2024			
Opening balance at 1 July 2023	-	1,529	1,529
Additions	-	1,068	1,068
Disposals	-	-	-
Depreciation expense	-	(674)	(674)
Balance at 30 June 2024	<u>-</u>	<u>1,923</u>	<u>1,923</u>
2023			
Opening balance at 1 July 2022	156	1,922	2,078
Additions	-	162	162
Disposals	-	-	-
Depreciation expense	(156)	(555)	(711)
Balance at 30 June 2023	<u>-</u>	<u>1,529</u>	<u>1,529</u>

Accounting policy - Council as lessee

In contracts where Council is a lessee, Council recognises a right-of-use asset and a lease liability at the commencement date of the lease, unless the short-term or low-value exemption is applied. Refer to note 7.4 for details on accounting policy of lease liability.

A right-of-use asset is initially measured at cost comprising the initial measurement of the lease liability adjusted for any lease payments made before the commencement date (reduced by lease incentives received), plus initial direct costs incurred in obtaining the lease and an estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in note 6.1. Also, Council applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid note.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

		2024	2023
		\$'000	\$'000
Note 7	Current liabilities		
Note 7.1	Trade and other payables		
	Trade payables	35	3,313
	Rates and charges in advance	1,239	1,274
	Accrued expenses	4,561	1,133
	Total trade and other payables	5,835	5,720

For ageing analysis of trade and other payables, refer to note 9.9(c).

Accounting policy - Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by Council at the beginning of the rating or charge period to which the advance payment relates.

Note 7.2	Trust funds and deposits		
	Retention amounts	718	602
	Other refundable deposits	15	13
	Total trust funds and deposits	733	615

Retention deposits are held pending the completion of the maintenance defect period for the purchase of built assets. Other refundable deposits primarily include key deposits for Council Halls, and are refundable following cessation of activities by the keyholder.

Accounting policy - Tender deposits

Amounts received as tender deposits and retention amounts controlled by Council are recognised as Trust funds until they are returned or forfeited.

Note 7.3 Provisions

	Annual leave	Long service leave	Personal leave	Purchased leave	Employee support	TOIL	Other	Total Employee Benefits	Landfill restoration provision	Total Provisions
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2024										
Balance at beginning of the financial year	2,356	1,819	699	10	50	114	308	5,356	6,891	12,247
Additional provisions / adjustments	1,946	849	755	36	6	158	443	4,193	4,787	8,980
Amounts used	(1,844)	(299)	(707)	(32)	(3)	(155)	-	(3,040)	-	(3,040)
Balance at the end of the financial year	2,458	2,369	747	14	53	117	751	6,509	11,678	18,188
Current	2,458	1,487	747	14	53	117	697	5,573	-	5,573
Non-current	-	882	-	-	-	-	54	936	11,678	12,615
Total	2,458	2,369	747	14	53	117	751	6,509	11,678	18,188

	Annual leave	Long service leave	Personal leave	Purchased leave	Employee support	TOIL	Other	Total Employee Benefits	Landfill restoration provision	Total Provisions
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2023										
Balance at beginning of the financial year	2,331	1,657	714	12	48	78	295	5,135	3,462	8,597
Additional provisions / adjustments	1,914	495	693	31	6	220	32	3,391	3,429	6,820
Amounts used	(1,889)	(333)	(708)	(33)	(4)	(184)	(20)	(3,171)	-	(3,171)
Balance at the end of the financial year	2,356	1,819	699	10	50	114	308	5,356	6,891	12,247
Current	2,356	1,211	699	10	50	114	271	4,711	-	4,711
Non-current	-	608	-	-	-	-	37	645	6,891	7,536
Total	2,356	1,819	699	10	50	114	308	5,356	6,891	12,247

Accounting policy- Employee benefits

i) Short term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

ii) Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows. The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

iii) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e. as an expense when it becomes payable. Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 *Employee Benefits*, Council does not use defined benefit accounting for these contributions.

iv) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Accounting policy - Landfill restoration

Under legislation Council is obligated to restore its Jackson Street Landfill site to a particular standard. Current engineering projections indicate that in the absence of any additional works, the landfill site will cease operation in 2037 and restoration work is expected to commence shortly thereafter. The forecast life of the landfill site is based on its current form and current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Council does not expect to receive reimbursement from a third party.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

	2024	2023
- average discount rate	4.45%	5.38%
- average index rate	4.31%	7.10%

	2024	2023
	\$'000	\$'000
Note 7.4 Lease liabilities		
Opening balance	1,596	2,144
New Leases	1,068	162
Repayment of Liability	(663)	(710)
Total lease liabilities	2,001	1,596
Current	865	559
Non-Current	1,136	1,037
Total	2,001	1,596

Lease liabilities are secured by the related underlying assets. Future minimum lease payments were as follows:

	Minimum lease payments due						Total
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 Years	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
As at 30 June 2024							
Lease payments	865	594	347	252	125	29	2,212
Finance charges	(92)	(58)	(34)	(19)	(7)	(1)	(211)
Net present value	772	536	314	233	118	28	2,001
As at 30 June 2023							
Lease payments	624	620	366	107	30	-	1,747
Finance charges	(65)	(44)	(23)	(11)	(8)	-	(151)
Net present value	559	576	343	96	22	-	1,596

Accounting policy - Leases Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Short-term leases and leases of low-value assets

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases i.e. leases with a lease term of 12 months or less and leases of low-value assets i.e., when the value of the leased asset when new is \$10,000 or less. Council recognises the lease payments associated with these leases as expense on a straight-line basis over the lease term.

Exposure from variable lease payments

All of Council's leases are operating leases and hence Council is not exposed to any variable lease payments.

Exposure from extension options and termination options

Council is proposing to continue with operating leases for equipment and vehicles it currently utilises and does not anticipate any exposure from extension or termination options.

Exposure from residual value guarantees

Council does not have any leases with residual value guarantees.

Exposure from leases not yet commenced but committed

Council does not have any leases that are committed to but not yet commenced.

Restrictions and covenants imposed by leases

All leases held by Council include normal terms and conditions as expected in commercial leases. Hence Council does not have any exposure in this area.

Sale and leaseback transactions

Council has not entered into any sale and leaseback transactions.

	2024 \$'000	2023 \$'000
Note 7.5 Contract liabilities		
Current		
Funds received to acquire or construct an asset controlled by Council	837	1,134
Funds received prior to performance obligation being satisfied (Upfront payments)	418	142
Upfront fees - Rental properties	23	106
	<u>1,277</u>	<u>1,382</u>

Accounting policy - Contract liability

Council recognised the following contractual liabilities:

i) Grant funds received in advance includes the construction of a new sporting facility for the provision of community sport and recreation services. The funds received are under an enforceable contract which requires Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. Revenue is expected to be recognised in the next 12 months.

iii) Upfront payments of funds from contracts with customers are recognised as a contract liability until performance obligations are satisfied. Revenue is recognised as performance obligations are progressively fulfilled.

iii) Upfront rental fees for the Council properties do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the lease term.

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

Funds to construct Council controlled assets	1,134	2,299
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15	142	143
Upfront fees	106	50
	<u>1,382</u>	<u>2,492</u>

Note 8 Non-current
Note 8.1 Interest-bearing loans and borrowings

Current

Borrowings - secured	336	637
	<u>336</u>	<u>637</u>

Non-current

Borrowings - secured	182	984
	<u>182</u>	<u>984</u>

Total	<u>518</u>	<u>1,621</u>
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Borrowings

Borrowings are secured by a charge over Council's assets.

The maturity profile for Council's borrowings is:

Not later than one year	336	637
Later than one year and not later than five years	182	984
Later than five years	-	-
Total	<u>518</u>	<u>1,621</u>

Accounting policy - Interest-bearing loans

The borrowing capacity of Council is limited by the *Local Government Act 1993*. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

Note	9	Other financial information	Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
Note	9.1	Reserves	\$'000	\$'000	\$'000	\$'000
		(a) Asset revaluation reserve				
2024		Property				
		Land	115,422	11,228	-	126,650
		Land under roads	-	310,686	-	310,686
		Buildings	17,815	959	-	18,774
		Parks and Recreation	6,737	1,601	-	8,338
			139,974	324,473	-	464,447
		Infrastructure				
		Transport	234,212	16,167	-	250,379
		Drainage	139,806	11,331	-	151,137
			374,018	27,498	-	401,516
		Total asset revaluation reserve	513,992	351,971	-	865,963
2023		Property				
		Land	115,670	-	(248)	115,422
		Buildings	13,205	4,610	-	17,815
		Landfill Restoration	3,431	-	(3,431)	-
		Parks and Recreation	6,067	670	-	6,737
			138,373	5,280	(3,679)	139,974
		Infrastructure				
		Transport	213,513	20,699	-	234,212
		Drainage	125,675	14,131	-	139,806
			339,188	34,830	-	374,018
		Total asset revaluation reserve	477,561	40,110	(3,679)	513,992

The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.

		Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
		\$'000	\$'000	\$'000	\$'000
(b) Fair value reserve					
2024	Equity Investment assets				
	Investment in water corporation	(28,530)	8,854	-	(19,676)
	Total fair value reserve	(28,530)	8,854	-	(19,676)
2023	Equity Investment assets				
	Investment in water corporation	(33,706)	5,176	-	(28,530)
	Total fair value reserve	(33,706)	5,176	-	(28,530)

Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.

		Balance at beginning of reporting year	Transfers from	Transfers To	Balance at end of reporting year
		\$'000	\$'000	\$'000	\$'000
(c) Other reserves					
2024	Statutory revenue reserves	1,182	(968)	-	214
	Non-statutory revenue reserves	8,587	(7,788)	-	799
	Total other reserves	9,769	(8,756)	-	1,013
2023	Statutory revenue reserves	1,182	-	-	1,182
	Non-statutory revenue reserves	8,587	-	-	8,587
	Total other reserves	9,769	-	-	9,769

The council has reviewed its current reserve policies and has transferred back to accumulated surpluses any reserves no longer required. The council has retained appropriate reserves for Public Open Space and Asset Sales as required by current council policy. The balance of these reserves are backed up with cash accounts for future projects.

		2,024	2,023
		\$'000	\$'000
Total reserves		847,300	495,231

	2024	2023
	\$'000	\$'000
Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Result from continuing operations	12,861	11,376
Depreciation/amortisation	16,422	15,329
Depreciation of right-of-use assets	720	712
(Profit)/loss on disposal of property, infrastructure, plant and equipment	2,650	2,179
Capital grants received specifically for new or upgraded assets	(8,448)	(7,046)
Contributions and recognition of non-monetary assets	(2,290)	(3,575)
Change in assets and liabilities:		
Decrease/(increase) in trade and other receivables	(2,416)	20
Decrease/(increase) in inventories	(46)	(20)
Decrease/(increase) in contract assets	117	(64)
Decrease/(increase) in other assets	(60)	(128)
Increase/(decrease) in trade and other payables	113	2,997
Increase/(decrease) in trust funds and deposits	117	(90)
Increase/(decrease) in employee provisions	1,152	220
Increase/(decrease) in other liabilities	(105)	(1,111)
Net cash provided by/(used in) operating activities	20,789	20,799

Note 9.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	Interest-bearing loans and borrowings	Lease liabilities
	\$'000	\$'000
Balance as at 1 July 2023	1,621	1,596
Acquisitions / New leases	-	1,068
Changes from financing cash flows:		
Cash repayments	(1,103)	(663)
Balance as at 30 June 2024	518	2,001
Balance as at 1 July 2022	2,249	2,144
Acquisitions / New leases	-	162
Changes from financing cash flows:		
Cash repayments	(628)	(710)
Balance as at 30 June 2023	1,621	1,596

Note 9.4 Reconciliation of cash and cash equivalents

Cash and cash equivalents (see note 4.1)	6,996	7,395
Total reconciliation of cash and cash equivalents	6,996	7,395

Note 9.5 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of Spirit Super. The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 *Employee Benefits*, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2024 Council contributed 3.5% (2023 3.5%) of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, Council is required to meet its share of the deficiency.

Deloitte Consulting Pty Ltd undertook the last actuarial review of the Fund at 30 June 2023. The review disclosed that at that time the net market value of assets available for funding member benefits was \$48,442,000, the value of vested benefits was \$39,789,000, the surplus over vested benefits was \$8,653,000, the value of total accrued benefits was \$39,479,000, and the number of members was 77. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Spirit Super's financial statements for Council employees.

The financial assumptions used to calculate the Accrued Benefits for the Fund were:

- Net Investment Return 4.50% p.a.
- Salary Inflation 3.00% p.a.
- Price Inflation n/a

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2023.
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2023.

Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2020.

Given the strong financial position of the Fund, the Actuary recommended that Council continue their contribution holiday and contribute 0% of salaries towards the defined benefit arrangements in the Fund from 1 July 2024 until 1 July 2027. This contribution rate is subject to normal review processes which include reviewing the contribution rate if needed to respond to extreme movements in financial markets. In addition, employers pay contributions towards defined benefit members' accumulation accounts where required by agreements.

The Actuary will continue to undertake a brief review of the financial position of the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2026 and is expected to be completed late in 2026.

Council also contributes to other accumulation superannuation schemes on behalf of a number of employees; however, Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes.

During the year Council made the required superannuation contributions for all eligible employees to an appropriate complying superannuation fund as required by the *Superannuation Guarantee (Administration) Act 1992*.

As required in terms of paragraph 148 of AASB 119 *Employee Benefits*, Council discloses the following details:

The 2023 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2020.

- Under the aggregate funding method of financing the benefits, the stability of Councils' contributions over time depends on how closely the Fund's actual experience matches the expected experience. If the actual experience differs from that expected, Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.

In terms of Rule 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.

- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super.

- The Fund is a defined benefit Fund.

The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the

- Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.

- During the reporting period the amount of superannuation contributions paid to defined benefits schemes was \$6100 (2022-23, \$8273), and the amount paid to accumulation schemes was \$3,201,534 (2022-23, \$2,855,363).

During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$6135, and the amount to be paid to accumulation schemes is \$3,331,039

As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2023. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2026.

Note 9.5 Superannuation (Continued)

- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2023, showed that the Fund had assets of \$48.44 million and members' Vested Benefits were \$39.79 million. These amounts represented 0.17% and 0.15% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2023 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2023 were \$738,101 and \$190,798 respectively.

	2024 \$'000	2023 \$'000
Other Defined Benefit Superannuation Funds		
Defined benefits fund		
Employer contributions to Quadrant Defined Benefits Fund	6	8
	6	8
Accumulation funds		
Employer contributions to :		
Australian Ethical Retail Super	69	58
Australian Retirement Trust	27	-
Australian Super	229	202
CBUS Super	67	61
Colonial Super	84	75
Essential Super	25	29
Hesta Super	80	81
Host Plus Super	157	143
IOOF Super Contract	33	-
LG Super	65	58
Macquarie Super	29	33
Mercer Super	32	22
My North Wealth Super	59	24
Net Wealth Accelerator Pers Sup	24	-
REST Super	77	56
Spirit Super	1,908	1,773
Vision Super	51	40
Other Super Funds	176	200
	3,192	2,855

Note 9.6 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

2024	Later than 1 year and not			Total
	Not later than 1 year	later than 5 years	Later than 5 years	
Capital expenditure commitments	\$'000	\$'000	\$'000	\$'000
Buildings	6,926	-	-	6,926
Parks and Reserves	2,216	-	-	2,216
Transport	1,609	-	-	1,609
Drainage	-	-	-	-
Total capital expenditure commitments	10,751	-	-	10,751

Contractual commitments

Contractual commitments at end of financial year but not recognised in the financial report are as follows:

Waste collection contract	3,469	5,458	-	8,927
IT Contracts	2,382	2,082	-	4,464
Cleaning Contracts	531	1,595	-	2,126
Utilities	218	-	-	218
Other	106	97	-	202
Total contractual commitments	6,705	9,232	-	15,937

2023	Later than 1 year and not			Total
	Not later than 1 year	later than 5 years	Later than 5 years	
Capital expenditure commitments	\$'000	\$'000	\$'000	\$'000
Property	9,068	5,418	-	14,485
Transport	3,041	-	-	3,041
Drainage	715	-	-	715
Total capital expenditure commitments	12,824	5,418	-	18,241

Contractual commitments

Contractual commitments at end of financial year but not recognised in the financial report are as follows:

Waste Services	2,829	-	-	2,829
Core Software System Replacement	475	625	-	1,100
Total contractual commitments	3,304	625	-	3,929

Note 9.7 Operating leases as lessor

Accounting policy - Operating leases as lessor

Council is a lessor and enters into agreements with a number of lessees. These include commercial and non-commercial agreements.

Where leases are non-commercial agreements, these are generally with not for profit, such as sporting organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part of its role is community service and community support. In these situations, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement

Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.

Where leases are commercial agreements, and properties leased are predominantly used for leasing to third parties, Council records lease revenue on an accruals basis and records the associated properties as investment property in accordance with AASB 140 *Investment Properties*. These properties are recognised at fair value. These leases may include incentives which have not been recognised in the statement of financial position, on the basis the amounts are unlikely to be material and could be reliably measured at balance date.

The future (undiscounted) lease payments to be received on an annual basis for all operating leases is as follows:

	2024 \$'000	2023 \$'000
Maturity analysis of operating lease payments to be received:		
Year 1	789	701
Year 2	504	565
Year 3	398	463
Year 4	311	362
Year 5	319	291
Later than 5 years	14,329	13,751
Total	16,650	16,133

The following table presents the amounts reported in profit or loss:

Lease income on operating leases	814	756
----------------------------------	-----	-----

Note 9.8 Contingent liabilities and contingent assets

Contingent liabilities

Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors.

As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

Guarantees for loans to other entities

Council has not provided a guarantee to any other entity.

Contingent assets

Council has determined that it does not hold any contingent assets.

Note 9.9 Financial instruments

Managing financial risk

Council has exposure to the following risks from its use of financial instruments:

- (a) Interest rate risk
- (b) Credit risk
- (c) Liquidity risk; and
- (d) Market risk.

The General Manager has overall responsibility for the establishment and oversight of Council's risk management framework. Risk management policies are established to identify and analyse risks faced by Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(a) Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities used. Non-derivative interest bearing assets are predominantly short term liquid assets. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk.

Council's loan borrowings are sourced from TasCorp. Finance leases are sourced from major Australian financial institutions. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

- ensuring access to diverse sources of funding;
- reducing risks of refinancing by managing in accordance with target maturity profiles; and
- setting prudential limits on interest repayments as a percentage of rate revenue.

We manage the interest rate exposure on our debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from the Department of Treasury and Finance.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. Council manage interest rate risk by adopting an investment policy that ensures:

- conformity with State and Federal regulations and standards,
- capital protection,
- appropriate liquidity,
- diversification by credit rating, financial institution and investment product,
- monitoring of return on investment, and
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

Note 9.9 Financial instruments (Continued)

(a) Interest rate risk (Continued)

The exposure to interest rate risk and the effective interest rates of financial assets and non-lease financial liabilities, both recognised and unrecognised, at balance date are as follows. For lease liabilities refer to note 7.4.

2024	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.15%	6,992	-	-	-	4	6,996
Investments	5.06%	-	28,348	-	-	-	28,348
Trade and other receivables	4.74%	1,010	-	-	-	3,536	4,547
Investment in water corporation	-	-	-	-	-	177,227	177,227
Total financial assets		8,002	28,348	-	-	180,767	217,117
Financial liabilities							
Trade and other payables	-	-	-	-	-	5,835	5,835
Trust funds and deposits	-	-	-	-	-	733	733
Interest-bearing loans and borrowings	1.80%	-	336	182	-	-	518
Total financial liabilities		-	336	182	-	6,568	7,087
Net financial assets / (liabilities)		8,002	28,012	(182)	-	174,199	210,030

2023	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	3.90%	7,391	-	-	-	4	7,395
Investments	4.40%	4,631	21,694	-	-	-	26,325
Trade and other receivables	7.87%	765	-	-	-	1,367	2,132
Investment in water corporation	-	-	-	-	-	168,373	168,373
Total financial assets		12,787	21,694	-	-	169,744	204,225
Financial liabilities							
Trade and other payables	-	-	-	-	-	5,720	5,720
Trust funds and deposits	-	-	-	-	-	615	615
Interest-bearing loans and borrowings	1.41%	-	637	984	-	-	1,621
Total financial liabilities		-	637	984	-	6,335	7,956
Net financial assets / (liabilities)		12,787	21,057	(984)	-	163,409	196,269

Note 9.9 Financial instruments (Continued)

(b) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our Statement of Financial Position. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our Investment policy.

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation.

In addition, receivable balances are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is represented by the carrying amount of those assets as indicated in the Statement of Financial Position.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.8.

Credit quality of contractual financial assets that are neither past due nor impaired

	Financial Institutions	Total
2024		
Cash and cash equivalents	6,996	6,996
Trade and other receivables	4,547	4,547
Investments and other financial assets	27,722	27,722
Total contractual financial assets	39,264	39,264
2023		
Cash and cash equivalents	7,395	7,395
Trade and other receivables	2,132	2,132
Investments and other financial assets	26,325	26,325
Total contractual financial assets	35,852	35,852

Ageing of trade and other receivables

At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's Trade and Other Receivables was:

	2024 \$'000	2023 \$'000
Current (not yet due)	2,893	1,133
Past due by up to 30 days	113	157
Past due between 31 and 180 days	1,169	831
Past due between 181 and 365 days	84	(1)
Past due by more than 1 year	288	12
Total trade and other receivables	4,547	2,132

Note 9.9 Financial instruments (Continued)

(b) Credit risk (Continued)

Ageing of individually impaired trade and other receivables

At balance date, other debtors representing financial assets with a nominal value of \$324k (2022-23: \$167k) were impaired. The amount of the provision raised against these debtors was \$324k (2022-23: \$167k). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements. Parking infringements have been recognised for FY24.

The ageing of Trade and Other Receivables that have been individually determined as impaired at reporting date was:

	2024 \$'000	2023 \$'000
Current (not yet due)	14	32
Past due by up to 30 days	10	8
Past due between 31 and 180 days	33	44
Past due between 181 and 365 days	139	43
Past due by more than 1 year	128	40
Total trade and other receivables	324	167

(c) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- we will not have sufficient funds to settle a transaction on the date;
- we will be forced to sell financial assets at a value which is less than what they are worth; or
- we may be unable to settle or recover a financial assets at all.

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to note 7.4.

These amounts represent the discounted cash flow payments (i.e. principal only).

2024	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	5,835	-	-	-	-	5,835	5,835
Trust funds and deposits	733	-	-	-	-	733	733
Interest-bearing loans and borrowings	167	169	182	-	-	518	518
Total financial liabilities	6,735	169	182	-	-	7,086	7,086

2023	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	5,720	-	-	-	-	5,720	5,720
Trust funds and deposits	615	-	-	-	-	615	615
Interest-bearing loans and borrowings	317	320	646	338	-	1,621	1,621
Total financial liabilities	6,652	320	646	338	-	7,956	7,956

Note 9.9 Financial instruments (Continued)

(d) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates.

The table below discloses the impact on net operating result and equity for each category of financial instruments held by Council at year-end, if the above movements were to occur.

		Interest rate risk			
		(1 %)		+1%	
		-100 basis points		+100 basis points	
2024	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	6,996	(70)	(70)	70	70
Investments	27,722	(277)	(277)	277	277
Financial liabilities:					
Interest-bearing loans and borrowings	518	5	5	(5)	(5)

		Interest rate risk			
		(1 %)		+1%	
		-100 basis points		+100 basis points	
2023	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	7,395	(74)	(74)	74	74
Investments	26,325	(263)	(263)	263	263
Financial liabilities:					
Interest-bearing loans and borrowings	1,621	16	16	(16)	(16)

Fair value

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

Financial instruments	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Financial assets				
Cash and cash equivalents	6,996	7,395	6,996	7,395
Investments	27,722	26,325	27,722	26,325
Trade and other receivables	4,547	2,132	4,547	2,132
Investment in water corporation	177,227	168,373	177,227	168,373
Total financial assets	216,491	204,225	216,491	204,225
Financial liabilities				
Trade and other payables	5,835	5,720	5,835	5,720
Trust funds and deposits	733	615	733	615
Lease liabilities	2,001	1,596	2,001	1,596
Interest-bearing loans and borrowings	518	1,621	518	1,621
Other financial liabilities	1,277	1,382	1,277	1,382
Total financial liabilities	10,364	10,934	10,364	10,934

Note 9.10 Fair value measurements

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

- Investment in water corporation
- Property, infrastructure plant and equipment:
 - Land
 - Land under roads
 - Buildings
 - Transport
 - Drainage
 - Landfill restoration
 - Parks and Recreation

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

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These comprise a range of land and buildings as disclosed in note 4.5. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading 'Land held for sale'.

(a) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

- Level 1 Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2024.

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

As at 30 June 2024

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	177,227	177,227
Land	6.1	-	129,976	-	129,976
Land under roads	6.1	-	461,509	-	461,509
Buildings	6.1	-	-	42,119	42,119
Landfill restoration	6.1	-	-	7,155	7,155
Parks and Recreation	6.1	-	-	31,725	31,725
Transport	6.1	-	-	320,466	320,466
Drainage	6.1	-	-	224,596	224,596
		-	591,485	803,288	1,394,773
Non-recurring fair value measurements					
Assets held for sale	4.5	-	1,868	8	1,876
		-	593,353	803,296	1,396,649

As at 30 June 2023

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	168,373	168,373
Land	6.1	-	120,166	-	120,166
Land under roads	6.1	-	150,956	-	150,956
Buildings	6.1	-	-	39,285	39,285
Landfill restoration	6.1	-	-	2,550	2,550
Parks and Recreation	6.1	-	-	24,171	24,171
Transport	6.1	-	-	301,976	301,976
Drainage	6.1	-	-	213,349	213,349
		-	271,122	749,704	1,020,826
Non-recurring fair value measurements					
Assets held for sale	4.5	-	1,181	16	1,197
		-	272,303	749,720	1,022,023

Note 9.10 Fair value measurements (Continued)

(a) Fair value hierarchy (Continued)

Transfers between levels of the hierarchy

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

All assets valued at fair value in this note are being used for their highest and best use.

(c) Valuation techniques and significant inputs used to derive fair values

Level 1 measurements (recurring and non-recurring) - unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 measurements (recurring and non-recurring) - same as Level 1 above plus inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 measurements (recurring) - unobservable inputs for the asset or liability.

Investment in water corporation

Refer to note 5.1 respectively for details of valuation techniques used to derive fair values.

Land

Land fair values were revalued based on the data from the Valuer-General effective as at 30 June 2024. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. All freehold land reserved for public open space is valued at a discount to market value based on legal precedents. The most significant input into this valuation approach is price per square metre.

Land held for sale

Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification. The fair value of the land was determined using the approach described in the preceding paragraph.

Land under roads

Land Under Road fair values were revalued based on the data from the Valuer-General effective as at 30 June 2024. The valuation approach uses adjusted land values and areas for all properties within the municipality depending upon its classification and then applying a discount appropriate to the respective classification. This adjustment is an unobservable input in the valuation. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$8.16 and \$117.14 per square metre.

Buildings, parks and recreation

The fair value of buildings, parks and recreation were determined by a qualified independent valuer (Knowledge Asset Management Services) effective 30 June 2023. Parks and Recreation were determined by Rawlinson's Construction Cost Guide and benchmarked with Local Authorities effective 30 June 2023. The most significant input into this valuation approach was price per square metre. Since that date to ensure the current values represent fair value, the Council has applied an index of 2.330% as of 30 June 2024 for buildings based on the ABS Tasmania Non-residential building construction Index factor and 5.313% for parks and recreation as of 30 June 2024, based on the ABS Victorian Roads and Bridge Construction Cost Index factor.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

Note 9.10 Fair value measurements (Continued)

Infrastructure assets

All Council infrastructure assets are fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed respectively in note 3.3 and 6.1.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

The methods for calculating CRC are described under individual asset categories below.

Transport, including footpaths & cycleways and bridges

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Roads are managed in segments of various lengths. All road segments are then componentised into formation, pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. A full revaluation of roads, including footpaths and cycleways was undertaken by independent valuer, (Geoff Webb Consulting) effective 30 June 2022. Since that date to ensure the current values represent fair value, Council has applied an index of 7.093% as of 30 June 2023 using the ABS Victorian Roads and Bridge Construction Cost Index factor. The Council has also applied an index of 5.313% as of June 30, 2024, based on the ABS Victorian Roads and Bridge Construction Cost Index.

A full revaluation of bridges was undertaken by independent valuer (Auspan Pty Ltd) effective 30 June 2021 and since that date to ensure the current values represent fair value, Council has applied an index of 0% as of 30 June 2022 and 14.69% as at 30 June 2023. The Council has also applied an index of 5.313% as of June 30, 2024, based on the ABS Victorian Roads and Bridge Construction Cost Index.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations.

Council assumes that pavements are constructed to depths of x mms for high traffic areas and y mms for lower traffic locations. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Drainage

A full revaluation of drainage infrastructure was undertaken by an independent valuer (Geoff Webb Consulting) effective 30 June 2021. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components. Since that date to ensure the current values represent fair value, Council has applied an index of 7.095% as of 30 June 2022 using the ABS Victorian Road and Bridge Construction Index factor and 7.093% as of 30 June 2023, using the ABS Victorian Roads and Bridge Construction Cost Index factor. The Council has also applied an index of 5.313% as of June 30, 2024, based on the ABS Victorian Roads and Bridge Construction Cost Index.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Landfill restoration

An independent valuation of landfill restoration costs was undertaken by independent valuer Pitt & Sherry effective 30th June 2024. The Landfill restoration asset was recognised at \$7.155m at 30 June 2024.

Note 9.10 Fair value measurements (Continued)

(c) Valuation techniques and significant inputs used to derive fair values (Continued)

Other Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Statement of Financial Position.

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Investment in Water Corporation	177,227	Refer to note 5.1 for a description of the valuation basis.		

*There were no significant inter-relationships between unobservable inputs that materially affect fair values.

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 property plant and equipment assets with recurring fair value measurements are detailed in note 6.1 (Property, infrastructure, plant and equipment). Investment in water corporation, which is classified as level 3 has been separately disclosed in note 5.1.

There have been no transfers between level 1, 2 or 3 measurements during the year.

(f) Valuation processes

Council's current policy for the valuation of property and infrastructure is to use the unit rate based on internal estimating software where available. If the internal rate is not available, a contracted unit rate is used. Where there is no basis to provide a rate from these two sources, Rawlinson's Construction Cost Guide and benchmarking with other Local Authorities is used.

Council's current policy for the valuation of property, infrastructure, plant and equipment, investment in water corporation and investment property (recurring fair value measurements) is set out in notes 5, 6.1, and 6.2 respectively.

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

(g) Assets and liabilities not measured at fair value but for which fair value is disclosed

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

Note 9.11 Events occurring after balance date

No other matters or circumstances have arisen since the end of the financial report.

Note 10 Other matters

Note 10.1 Related party transactions

(i) Elected member remuneration 2024

Name	Position	Period ¹	Short term employee benefits		Total Compensation AASB 124	Expenses ³	Total allowances and expenses section 72
			Allowances	Vehicles ²			
			\$	\$	\$	\$	\$
Ald B Thomas	Mayor	1/7/2023 - 9/5/2024	99,793	2,947	102,740	5,266	108,006
Ald S Hickey	Mayor	24/6/2024 - 30/6/2024	2,255	-	2,255	191	2,446
Ald S Hickey	Acting Mayor	3/4/2024 - 23/6/2024	26,114	-	26,114	470	26,584
Ald S Hickey	Deputy Mayor	1/7/2023 - 2/4/2024	42,691	-	42,691	180	42,871
Ald S Alderton	Alderman	11/7/2023 - 30/6/2024	32,322	-	32,322	1,760	34,082
Ald J Cockshutt	Alderman	Full Year	33,300	-	33,300	1,806	35,106
Ald J Dunsby	Alderman	Full Year	33,300	-	33,300	1,433	34,733
Clr M Kendall	Councillor	Full Year	33,300	-	33,300	400	33,700
Ald S King	Alderman	Full Year	33,300	-	33,300	1,490	34,790
Clr H Quick	Councillor	Full Year	33,300	-	33,300	-	33,300
Ald S Slade	Alderman	Full Year	33,300	-	33,300	2,680	35,980
Ald J Stringer	Alderman	24/6/2024 - 30/6/2024	644	-	644	-	644
Ald R Yaxley	Alderman	Full Year	33,300	-	33,300	3,293	36,593
Total			436,918	2,947	439,865	18,970	458,836

Elected member remuneration 2023

Ald B Thomas	Mayor	Full Year	112,455	6,638	119,093	6,774	125,867
Ald S King	Deputy Mayor	01/07/2022 - 31/10/2022	7,567	-	7,567	-	7,567
Ald S Hickey	Deputy Mayor	31/10/2022 - 30/06/2023	14,759	-	14,759	2,145	16,904
Ald S King	Alderman	Full Year	32,131	-	32,131	1,380	33,511
Ald J Dunsby	Alderman	Full Year	32,131	-	32,131	940	33,071
Ald P Bull	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald M Carlton	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald S Fraser	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald S Hickey	Alderman	Full Year	32,131	-	32,131	-	32,131
Ald G Richardson	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	70	10,961
Ald A Ryan	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald K Sims	Alderman	01/07/2022 - 26/06/2023	23,688	-	23,688	482	24,170
Clr M Kendall	Councillor	31/10/2022 - 30/06/2023	21,240	-	21,240	2,215	23,455
Ald J Cockshutt	Alderman	31/10/2022 - 30/06/2023	21,240	-	21,240	1,817	23,057
Clr H Quick	Councillor	31/10/2022 - 30/06/2023	21,240	-	21,240	-	21,240
Ald R Yaxley	Alderman	31/10/2022 - 30/06/2023	21,240	-	21,240	1,961	23,201
Ald S Slade	Alderman	31/10/2022 - 30/06/2023	21,151	-	21,151	2,002	23,153
Total			415,428	6,638	422,066	19,786	441,852

¹ For the purposes of reporting the period in office, the dates reflect statutory notifications.

² Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

³ Section 72(1)(b) of the Local Government Act 1993 requires the disclosure of expenses paid to Councillors.

(ii) Key management personnel remuneration 2024

Salary Remuneration Band	Number of employees	Short term employee benefits			Post employment benefits		Non-monetary benefits ⁶	Total
		Salary ¹	Vehicles ²	Other allowances and benefits ³	Super-annuation ⁴	Termination benefits ⁵		
		\$	\$	\$	\$	\$	\$	
\$260,001 - \$270,000	1	269,244	9,130	1,315	32,352	-	20,135	332,175
\$240,001 - \$250,000	1	247,789	-	4,374	31,259	-	15,785	299,206
\$180,001 - \$190,000	⁸ Positions Held	184,585	-	10,342	23,680	-	25,466	244,074
\$170,001 - \$180,000	⁷ Part Year	171,490	-	4,041	18,980	23,666	(51,510)	166,667
\$80,001 - \$90,0017	⁷ Part Year	85,527	-	347	11,119	9,415	(56,258)	50,149
Total		958,635	9,130	20,419	117,389	33,081	(46,382)	1,092,272
Key management personnel remuneration 2023⁹								
\$240,001 - \$250,000	1	245,713	7,822	579	30,466	-	(38,956)	245,624
\$230,001 - \$240,000	1	230,558	-	-	29,669	-	29,359	289,586
\$210,001 - \$220,000	1	211,629	-	809	23,082	-	18,327	253,847
\$180,001 - \$190,000	1	185,185	-	-	24,028	-	9,625	218,838
Total		873,085	7,822	1,388	107,245	-	18,354	1,007,894

¹ Gross Salary includes all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice amounts.

² Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

³ Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.

⁴ Superannuation means the contribution to the superannuation fund of the individual.

⁵ Termination benefits include all forms of benefit paid or accrued as a consequence of termination.

⁶ Non-monetary benefits include annual and long service leave movements and any other non-monetary benefits.

⁷ The employees left Council employment during the financial year

⁸ Remuneration includes both Manager and Director positions held during the year

⁹ Key management personnel remuneration 2023 non-monetary benefits has been revised

Note 10 Other matters

Note 10.1 Related party transactions (Continued)

(iii) Remuneration principles

Elected members

Elected Members are paid allowances and compensation for certain expenses consistent with the Local Government Act 1993.

Executives

Remuneration levels for key management personnel is based on an assessment of current market remuneration for similar positions.

The employment terms and conditions of senior executives are contained in individual employment contracts and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, Council also provides non-cash benefits and contributes to post-employment superannuation plans on their behalf.

The performance of each senior executive, including the General Manager, is reviewed annually which includes a review of their remuneration package. The terms of employment of each senior executive, including the General Manager, contain a termination clause that requires the senior executive or Council to provide a minimum notice period of up to six months prior to termination of the contract. Whilst not automatic, contracts can be extended.

Short term incentive payments

The Council does not set fixed performance targets with goals and indicators. No short term incentive payments were awarded during the current year.

Termination benefits

There were no termination payments made during the current year.

Acting arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence.

Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(iv) Transactions with subsidiaries

Council did not have any subsidiaries for the financial year.

(v) Transactions with related parties

During the period Council did not identify any transactions with related parties.

(vi) Loans and guarantees to/from related parties

At balance date Council have not made, guaranteed or secured any loans to a related party.

(vii) Commitments to / from related parties

At balance date, as part of the sale of the Derwent Entertainment Centre to the State Government in 2020, Council is obligated to contribute up to \$2.4 million in-kind to roadworks to realign Lloyd Road. This contribution is staged and contingent on Wilkinsons Point development milestones. Council does not have any other commitments in existence that have been made, guaranteed or secured by the council to a related party.

(viii) 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 municipality. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates on a primary residence
- Dog registration

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

Note 10.2 Special committees and other activities

Council does not have any financial special committees under section 24 of the Local Government Act 1993.

Note 10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax, Land Tax and the Goods and Services Tax.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(b) Impairment of non-financial assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of Other Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the deprival value of the asset approximated by its written down replacement cost.

(c) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being Council's operational cycle, or if Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

(d) Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured at fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised, at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

(e) Contingent assets, contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value exclusive of the GST payable.

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent Council's original budget that was adopted by the Council on 26 June 2023. A mid-year budget review was conducted and approved on 26 February 2024. There were minor changes with a \$1.889m increase in income and a \$0.3m decrease in operating expenses.

Note 10.3 Other significant accounting policies and pending accounting standards (Continued)

(g) Adoption of new and amended accounting standards

In the current year, Council has reviewed and assessed all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board, and determined that none would have a material effect on Council's operations or financial reporting.

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2024 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

(i) AASB 2022- 6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants .

This Standard amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

(ii) AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

This Standard modifies AASB 13 *Fair Value Measurement* for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows. This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values. Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value. The Standard applies prospectively to annual periods beginning on or after 1 January 2025, with earlier application permitted.

Notes to the Financial Report For the Year Ended 30 June 2024

Note 10.4 Significant business activities

The operating capital and competitive neutrality costs of the Council's significant business activities:

	Landfill operations		Childcare centres	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Revenue				
Government grants	-	31	2,234	1,480
User charges	5,921	5,579	620	591
Other income	83	40	56	31
Total revenue	6,004	5,650	2,910	2,102
Expenditure				
Direct				
Employee costs	1,090	1,115	2,338	1,929
Materials and contacts	1,890	1,906	241	160
Other	(417)	-	-	1
Indirect				
Engineering & administration	320	357	322	261
Total expenses	2,884	3,213	2,901	2,351
Notional cost of free services received				
Capital costs				
Depreciation and amortisation	772	609	49	60
Opportunity cost of capital	63	50	110	88
Total capital costs	835	659	159	148
Competitive neutrality adjustments				
Rates and land tax	26	23	33	29
Loan guarantee fees	-	-	-	-
Total competitive neutrality adjustments	26	23	33	29
Calculated surplus / (deficit)	2,259	1,755	(183)	(426)
Tax equivalent rate	30%	30%	-	-
Taxation equivalent	678	527	-	-
Competitive neutrality costs	1,582	1,229	(183)	(426)

Accounting policy

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council's disclosure is reconciled above. Council has determined, based upon materiality that Child care centres and Landfill Operations as defined above are considered significant business activities. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- opportunity cost of capital based upon indicative yield of the Federal Government 10 year bond rate
- rates and charges based upon council's 2023/2024 rate calculation
- engineering and administration costs have been based upon a charge of 12.5% of direct operating costs

Note	10.5 Management indicators	Benchmark	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000
(a)	Underlying surplus or deficit					
	Net result for the year		12,861	11,376	22,353	(1,672)
	Less non-operating income					
	Capital grants		(8,373)	(8,018)	(2,991)	(1,374)
	Capital contributions & recognition of assets		(2,290)	(3,575)	(17,139)	(3,277)
	Recognition of one-off transactions		(937)	-	-	-
	FA grants received in advance - current year		(2,557)	(3,079)	(2,035)	(1,284)
	FA grants received in advance - prior year		3,079	2,035	1,284	1,278
	Add non-operational expenses					
	Redundancy Payments		150		561	-
	Underlying surplus/deficit	> 0	<u>1,933</u>	<u>(1,261)</u>	<u>2,033</u>	<u>(6,329)</u>

The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations. For the 2023/2024 financial year, the underlying result has returned a surplus against budget estimates.

(b)	Underlying surplus ratio					
	Underlying surplus or deficit		<u>1,933</u>	<u>(1,261)</u>	<u>2,033</u>	<u>(6,329)</u>
	Recurrent income*		<u>77,642</u>	<u>69,602</u>	<u>66,561</u>	<u>58,695</u>
	Underlying surplus ratio %	2.5% - 5%	2.5%	-1.8%	3.1%	-10.8%

This ratio serves as an overall measure of financial operating effectiveness.

In the Council's Long Term Financial Management Plan it proposes to achieve a positive financial position in the medium term.

(c)	Net financial liabilities					
	Liquid assets less		38,976	35,645	30,025	30,245
	Total liabilities		<u>28,552</u>	<u>23,181</u>	<u>20,722</u>	<u>23,113</u>
	Net financial liabilities	> 0	<u>10,424</u>	<u>12,464</u>	<u>9,303</u>	<u>7,132</u>

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall.

Council continues to have a low level of debt and other liabilities.

(d)	Net financial liabilities ratio					
	Net financial liabilities		<u>10,424</u>	<u>12,464</u>	<u>9,303</u>	<u>7,132</u>
	Recurrent income*		<u>77,642</u>	<u>69,602</u>	<u>66,561</u>	<u>58,695</u>
	Net financial liabilities ratio %	0% - (50%)	13.4%	17.9%	14.0%	12.2%

This ratio indicates the net financial obligations of Council compared to its recurrent income.

Council continues to have a low level of debt and other liabilities.

Note	10.5 Management indicators (cont.)	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000
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(e) **Asset consumption ratio**

An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

Buildings / Landfill Restoration / Parks & Recreation

Fair value (Carrying amount)	80,999	66,008	54,364	45,901
Current replacement cost (Gross)	145,301	127,283	108,356	96,146
Asset consumption ratio %	56%	52%	50%	48%

Transport infrastructure

Fair value (Carrying amount)	320,466	301,976	282,346	288,445
Current replacement cost (Gross)	639,508	599,932	554,238	555,448
Asset consumption ratio %	50%	50%	51%	52%

Drainage

Fair value (Carrying amount)	224,596	213,348	200,343	184,949
Current replacement cost (Gross)	362,900	341,597	317,166	292,334
Asset consumption ratio %	62%	62%	63%	63%

This ratio indicates the level of service potential available in Council's existing asset base.

(f) **Asset renewal funding ratio**

An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

Buildings / Landfill Restoration / Parks & Recreation

Projected capital funding outlays**	34,335	43,741	44,141	45,738
Projected capital expenditure funding***	33,734	41,543	30,505	39,073
Asset renewal funding ratio %	90 - 100%	102%	105%	117%

Transport infrastructure

Projected capital funding outlays**	116,586	111,741	111,741	98,594
Projected capital expenditure funding***	119,939	112,351	113,127	99,603
Asset renewal funding ratio %	90 - 100%	97%	99%	99%

Drainage

Projected capital funding outlays**	15,801	15,671	15,671	14,853
Projected capital expenditure funding***	16,440	15,657	15,651	15,023
Asset renewal funding ratio %	90 - 100%	96%	100%	99%

** Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.

*** Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.

This ratio measures Council's capacity to fund future asset replacement requirements.

Council continues to plan for the timely replacement of assets and has actively addressed any funding gaps.

Note	10.5 Management indicators (Continued)	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000
	(g) Asset sustainability ratio				
	Capex on replacement/renewal of existing assets	15,542	9,167	8,908	6,247
	Annual depreciation expense	16,423	14,490	14,694	13,633
	Asset sustainability ratio %	100%	95%	63%	61%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.

Council has actively addressed asset funding gaps and focussed on delivering the capital works program.

2024	Capital renewal expenditure \$'000	Capital new / upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Buildings and other land improvements	787	1,621	2,408
Transport	10,930	1,242	12,171
Drainage	1,155	1,408	2,563
Parks and recreation	2,671	4,856	7,527
Total	15,542	9,127	24,670

2023	Capital renewal expenditure \$'000	Capital new / upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Buildings and other land improvements	168	1,653	1,821
Transport	5,050	922	5,972
Drainage	935	540	1,475
Parks and recreation	3,014	6,049	9,063
Total	9,167	9,164	18,331

Certification of the Financial Report

The financial report presents fairly the financial position of the Glenorchy City Council as at 30 June 2024 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Tony McMullen
Chief Executive Officer

Date: 4th / 10 / 2024

Independent Auditor's Report
To the Aldermen of Glenorchy City Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Glenorchy City (Council), which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in 10.5(f), nor the Significant Business Activities disclosed in note 10.4 to the financial report and accordingly, I express no opinion on them.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Valuation of property and infrastructure assets Refer to notes 6.1 and 9.10</p>	
<p>At 30 June 2024, Council’s assets included land, land under roads, buildings, landfill restoration, and parks, open space and streetscape assets and infrastructure assets, such as transport, stormwater and drainage assets valued at fair value totalling \$1.22 billion. The fair values of these assets are based on market values and current replacement cost.</p> <p>Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. In between valuations Council considers the application of indexation to ensure that carrying values reflect fair values.</p> <p>During 2023-24, Council undertook a full revaluation of land and land under roads. Indexation was applied to buildings, transport, drainage and parks and recreation assets. The valuations were determined by experts and are highly dependent upon a range of assumptions and estimated unit rates.</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts involved to assist in the valuations. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Critically assessing assumptions and other key inputs into the valuation model. • Testing, on a sample basis, the mathematical accuracy of valuation model calculations. • Evaluating indexation applied to assets between formal valuations. • Reviewing the reconciliation of asset balances in the general ledger to the underlying fixed asset register. • Evaluating the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

The General Manager is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Aldermen intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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 financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the General Manager 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.

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

A handwritten signature in black ink, appearing to read 'D Bond', with a stylized flourish at the end.

David Bond
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

7 October 2024
Hobart

Audit Panel Chair's Report

Glenorchy City Council Audit Panel Report 2023-24

Background/Introduction

Glenorchy City Council's Audit Panel was formally established by a decision of Council. The operation of the Panel is guided by Council's Audit Panel Charter which is based on the requirements of the Local Government (Audit Panels) Order issued by the Minister for Local Government under section 85B (1) of the *Local Government Act 1993*.

Audit Panel Membership and Meetings

Membership of the Audit Panel comprises two Councillors and three independent members.

Ald. Sue Hickey and Cr. Harry Quick represented Council on the Audit Panel. Ald. Sue Hickey's position on the panel was filled by proxy at three meetings due to legislative requirements relating to her role as Acting Mayor and subsequently her election as Mayor. A new Council representative will be appointed in July 2024.

During 2023-24 the independent members of the Panel for the full year were Mike Derbyshire (Chair) and Ric de Santi. Belinda Webster was an independent member until her resignation from the Panel in December 2023. Heather Salisbury commenced as an independent member in January 2024 (appointed in November 2023).

Meetings of the Panel

The Panel met five times during the financial year ending 30 June 2024. In addition to Panel members, meetings were also attended by a range of Council staff including the General Manager, Director Corporate Services, Chief Financial Officer, Manager Corporate Governance, Manager ICT and Minutes Secretary (who acts as secretariat for the Panel).

Representatives from Council's Internal Auditors, WLF and Crowe Australasia, and the Tasmanian Audit Office (TAO) also attended Audit Panel meetings.

Role of the Panel

The role of the Audit Panel is to support the elected Council by providing independent assurance and advice in relation to Council's financial reporting and controls, risk management framework and practices, internal controls, legislative compliance, long term planning, fraud control and corruption prevention. Its role is complemented by both internal and external auditors.

The main responsibilities of the Audit Panel include reviewing:

- Whether the annual financial statements of the Council accurately represent the state of affairs of Council.
- Whether and how the Part 7 plans (these include the Strategic Plan, Long Term Financial Plan and Strategic Asset Management Plan) are integrated and the processes by which, and assumptions under which, those plans were prepared.
- The accounting, internal control, anti-fraud, anticorruption and risk management policies, systems and controls that the Council has in relation to safeguarding its long-term financial position.
- Whether the Council is complying with the provisions of the Act and any other relevant legislation.
- Whether the Council has taken any action in relation to previous recommendations provided by the Audit Panel to the Council, and so, what that action was and its effectiveness.

External and Internal Audit

External Audit

As legislated, Council's external audit service is provided by TAO, whose staff attended two Audit Panel meetings during the 2023-24 financial year. During these meetings, the Audit Panel and TAO officers discussed the 2023-24 Financial Year Audit Strategy and Plan and a review of key audit areas identified for the year, as well as the completion report and memorandum of audit findings for the 2022-23 audit. All findings are included in the risk and audit actions register.

The Audit Panel will monitor progress on these matters during 2024-25.

Internal Audit

Internal audits support the work of Council and the Audit Panel by reviewing Council's systems and operations in accordance with an agreed internal audit plan. The plan is based on a risk management approach, is reviewed annually and can be altered should specific issues require attention.

These audits aim to identify how well risks are managed, whether the appropriate processes are in place, whether agreed procedures are being followed and whether improvement can be made.

Recommendations to address issues or to adopt improvements are considered by Council's management. The final report reviewed by the Audit Panel and all recommendations are monitored by the Audit Panel at each ordinary meeting, to ensure they are implemented.

To present the findings and recommendations of the internal audits undertaken during the year, senior staff from WLF and Crowe attended meetings during the year.

The internal audit program for 2023-24 included:

- Events on Council Land
- Long Term Asset Management Plan (completed)
- Management of Enforcement Activities

Audit findings reports were received from WLF for the Information Management Maturity audit and from Crowe for the Risk Management audit in September 2023 and from WLF for the Long Term Asset Management audit in February 2024. All identified risks were included in Council's risk register and audit actions register.

The Audit Panel regularly monitors progress with adopted audit recommendations. As at June 2024 there were 20 recommendations outstanding of which none related to areas identified as being of high, significant or notable risk. This compares to the situation in June 2023 when there were 23 recommendations still to be finalised including four recommendations that related to areas identified as being high, significant or notable risk.

While there is some difficulty in comparing year on year progress, as new audit recommendations are added and completed recommendations are removed, the Audit Panel is pleased to note the significant progress that has been made by Council during the year in addressing outstanding audit recommendations and look forward to further progress in 2024-25.

The Panel would like to acknowledge the funding that was provided in 2023-24 budget by Council to enable the implementation of internal audit recommendations.

Other Panel activities during the reporting period

During the year under review the Audit Panel:

- monitored the roll-out of the legislative compliance process
- monitored and reviewed the Compliance Status Summary Report which records the status of Council's compliance with regulatory obligations on an ongoing basis
- endorsed the internal audit program for 2023-24
- regularly reviewed the Audit Panel annual work plan
- continued to review and advocate for implementation of outstanding audit recommendations
- received and reviewed a report on the 2024-25 budget estimates
- received and reviewed a report on Council's Financial Management Strategy
- reviewed and endorsed the Financial Statements for financial year ending June 2023
- met with TAO to discuss the 2022-23 audit and any issues that arose, and recommendations made
- oversaw the 2023-24 External Audit planning process
- received updates on the Workplace Health and Safety Committee and reviewed the minutes of their monthly meetings
- received a report on Council's WHS Development Framework 2023-2025
- requested and reviewed a report on Council's corporate credit cards and associated controls
- received progress updates on Project Hudson
- received a report on Council's Culture and Engagement Survey 2023
- regularly reviewed and commented on General Manager's Quarterly Report information and issues raised by this information, as well as periodic Financial Performance Reports
- reviewed quarterly status updates on Significant Risk, Insurance and Legal Matters
- received a report on the Risk Management Framework
- received information about the renewal of Council's insurances for 2023-24
- reviewed credit card expenditure incurred by Council's General Manager
- received an assessment and ratings report for Benjafield Childcare Centre
- received updates on the progress of the ongoing Future of Local Government Review, including Council submissions
- received a report on Council's Disaster Recovery and Incident Management Plan testing
- received an update on Council's Strategic and Annual Plans
- received quarterly financial performance reports
- reviewed the Audit Panel Charter and Code of Conduct
- received a report on Council's annual review of Business Recovery and Disaster Recovery Planning
- received a report on Council's annual review of Fraud Controls
- Audit Panel members also attend training events run by the Tasmanian Audit Office. In addition, Audit Panel members may attend Council workshops over the course of the year where relevant.

Mike Derbyshire

Chair, Audit Panel July 2024



ARTS





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