



ANNUAL
REPORT
2023/24

Kingborough

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ACKNOWLEDGEMENT TO TRADITIONAL CUSTODIANS

We acknowledge the *mouheeneer/muwinina* people, the Traditional Custodians who have walked upon and cared for this land for thousands of years.

We pay our respects to the elders, past and present, and acknowledge today's Tasmanian Aboriginal people who follow in their ancestors' footsteps.



ACCESSIBILITY

If you would like to receive this publication in an alternate format, please contact Kingborough Council.

DISCLAIMER


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This Annual Report can be viewed on Council's website.


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Front Cover: Photograph of Snug Falls by Michael Park

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CONTENTS

Mayor's Message	1
Chief Executive Officer's Message	2
2023/24 Highlights	3
Council & It's People	4
Councillors	5
The Role of Council	6
Committee Representations	7
Attendance Register	8
Audit Panel	10
Councillors Remuneration	11
Code of Conduct	11
Senior Staff Remuneration	11
Our Workforce	13
Organisational Structure	15
Performance	17
Key Priority 1	19
Key Priority 2	24
Key Priority 3	27
Year in Review	30
Governance, Recreation & Property Services	31
Engineering Services	35
Environment, Development & Community Services	43
Information Services	63
Business Services	65
Financial Report	78



Kingborough Council is proud to present its 2023/24 Annual Report to the community.

Kingborough Council is dedicated to open communication and community accountability. The *Local Government Act 1993* mandates that all councils in Tasmania prepare an Annual Report.

The Annual Report offers information on how we use public funds to fund infrastructure and vital services while also advancing social, environmental, and economic development throughout the municipality. This is an opportunity to discuss the successes, obstacles, and opportunities encountered in the most recent financial year, including the operations and performance of Council, significant projects, difficulties, and our progress toward achieving our 2020–2025 Strategic Plan (also referred to as "the Plan").

The Plan, which is centered on three main priorities, gives Council guidance on how to deliver services. Five strategic outcomes that outline what the Council hopes to accomplish in accordance with its vision serve as the foundation for each major priority. A Service Delivery Plan contains the actions that have been developed to accomplish these goals. The Service Delivery Plan incorporates performance measures that allow Council to monitor its advancement in relation to every strategic outcome.



MAYOR'S MESSAGE

Councillor Paula Wriedt

I am delighted to invite you to explore Council's 2023/24 Annual Report. As always it provides a vibrant snapshot of the diverse services that Council provides to our community – services that extend far beyond roads and rubbish!

A significant development this past year has been the appointment of our new Chief Executive Officer, Dave Stewart. Coming to us from New Zealand, where he had a successful career in local government, Dave has quickly acclimated to the unique challenges of our community. In his first six months, he has prioritised enhancing our customer service, and we look forward to his continued leadership in delivering outcomes that not only meet but exceed our community's expectations.

Within the pages of this annual report, you will find inspiring stories highlighting the achievements of our various departments over the past year. Notable projects include the opening of Tasmania's first environmentally friendly floating wetlands, playground upgrades, the installation of EV chargers at the Civic Centre, and improvements to multi-use paths throughout the municipality. These initiatives are just a few examples of the progress we've made, all of which enhance the experiences of our residents and visitors.

On a personal note, two highlights stand out for me from the 2023/24 year. In December, we launched accessible beach matting at Kingston Beach, allowing wheelchair users to enjoy the beach independently or with beach wheelchairs provided by the Kingston Beach Surf Life Saving Club. As Chair of the Council's Disability Inclusion Access Advisory Committee, I take pride in our being the first beach in Southern Tasmania to offer this vital resource. This project exemplifies the positive impact of collaboration with local organisations to create inclusive spaces for all.

In September, we established a Multicultural Action Group composed of members from our diverse community. With one in four Kingborough residents born overseas, our population is more vibrant than ever. I was surprised to discover that Kingborough had never had a Multicultural Action Plan in place to address the needs of our migrant community and to foster a welcoming environment. The feedback from a survey conducted by the Group has been instrumental in shaping our first Multicultural Action Plan, and I am eager to see it implemented in the coming years.

I extend my gratitude to my fellow Councillors for their collaborative spirit in serving our community. I am proud to lead a Council that values diverse perspectives and engages in respectful debate. My sincere appreciation also goes to our dedicated Council staff, who work tirelessly to achieve the best outcomes for our community.

I look forward to the coming year and am excited about what our Council can accomplish for the vibrant area I proudly call home.

CR PAULA WRIEDT
MAYOR



CHIEF EXECUTIVE OFFICER'S MESSAGE

Dave Stewart

I am pleased to present the Kingborough Council Annual Report for the financial year 2023-2024. This report provides a comprehensive overview of our achievements, challenges and future aspirations.

I had the privilege of joining Kingborough Council as Chief Executive Officer in April and I have been impressed by the passion and dedication of our staff in seeking to deliver for our community. As a new Tasmanian, and someone who now proudly calls Kingborough home, I am looking to build on our past successes and continue to make Kingborough a great place to live.

Over the past year, Council has continued to deliver essential services to the community while navigating a complex and evolving landscape. We have made significant progress in several key areas, including:

- **Infrastructure Development:** Modernising the main street of Kingston, delivery of new toilets facilities at Snug Beach, Kingston Mountain Bike Park and at the Tarooma Foreshore, a new playground for Spring Farm, and 3,400 metres of new and upgraded footpaths to name a few.
- **Environmental Sustainability:** We continue to act protect our environment and promote sustainability through initiatives like water quality testing in partnership with the Derwent Estuary Project and the growth of 11,000 native plants in our nursery for planting in the municipality.
- **Community Engagement:** We have actively engaged with our community, receiving approximately 4,500 submissions to understand the needs and priorities of our community for our Tracks and Trails Strategy, Dog Management Policy and Sport and Recreation Facilities in Kingborough.

- **Community Services:** We have supported our communities to be socially connected, engaged, and well through various programs and partnerships. Highlights have included School Holiday Programs, the Volunteer Program and events such as the Night of Lights. These initiatives have been underpinned by the ongoing development of plans and policies such as the Kingborough Multicultural Action Plan 2024 and the Kingborough LGBTIQA+ Action Plan 2023 – 2025.

Despite our achievements, we recognise that there are ongoing challenges to address especially in the area of rising costs associated with maintaining and building infrastructure projects. We are committed to working collaboratively with our community, staff, and stakeholders to overcome these challenges and to build a brighter future for Kingborough.

I would like to express my sincere gratitude to our dedicated staff, Councillors, partners, and community volunteers for their hard work and commitment. Their dedication has, and continues to be, instrumental in our success.

As we look ahead, Council remains focused on ensuring our community is at the heart of everything we do. We will do this by getting the basics right, delivering and enabling quality infrastructure and services, promoting sustainable development, and fostering a vibrant and inclusive community.

DAVE STEWART
CHIEF EXECUTIVE OFFICER

2023/24 HIGHLIGHTS

JULY 2023



- New play equipment installed at Dru Point Bicentennial Park, including a new double flying fox, netting hammock swing and Orbit rope climbing frame
- Kingston Park wins an Excellence Award at the State Awards Ceremony for the Australian Institute of Landscape Architects (AILA).
- Hosted the biennial Salvaged Art Exhibition show casing a creative way to reimagine waste with a focus on creativity, recycling and reuse.

AUGUST 2023



- Kingston CBD upgrade opens to traffic.
- First Floating Wetlands stormwater treatment system in Tasmania is opened in the heart of Kingston.
- Mel Staples, Council's Community Development Officer, wins Outstanding Achievement in the 2023 Palliative Care Awards (pictured with the Deputy Mayor, Cr Clare Glade-Wright).



SEPTEMBER 2023



- Council approves the use of a section of the North West Bay Cemetery for natural burials.
- General Manager, Gary Arnold, announces his retirement.
- Launch of the Kingborough Multicultural Advisory Group to inform the development of a Multicultural Action Plan.

OCTOBER 2023



- Installation of two fast chargers at the Kingborough Civic Centre.
- Construction commences on a new shared footpath at the Dru Point Playground.
- Public consultation opens for the Trees on Private Property By-Law.

NOVEMBER 2023



- Upgrade works to commence at the Kingborough Sports Centre to improve accessibility and upgrade bathroom facilities.
- The new North West Bay River shared use trail opens.

DECEMBER 2023



- Launch of the new accessible beach matting at Kingston Beach.
- Council submits its proposal for hosting the Tasmanian AFL High Performance Centre at the Twin Ovals.

JANUARY 2024



- Recipients of the 2024 Kingborough Awards are announced.
- Council appoints a new Chief Executive Officer.
- Extension of the Whitewater Creek Shared Use Track to Spring Farm and Whitewater Estate, opening up better access.

FEBRUARY 2024

- Community input sought to draft the Margate Main Street Master Plan.
- Community feedback sought on the Kingborough Sport & Recreation Strategy.

MARCH 2024



- Hosted the End-of-Life Expo to raise local awareness of the support services available for end-of-life decisions.
- Celebrated Harmony Week by showcasing the community's cultural diversity through music, art, food and entertainment.

APRIL 2024

- Draft budget released for community consultation.
- State Government announces a \$30 million upgrade of the Kingston Health Centre.

MAY 2024



- The JackJumpers High Performance Centre to be located at the Kingborough Sports Precinct.
- Seeking community feedback on smoke-free Council owned spaces.

JUNE 2024

- Expressions of interest sought for the new Aquatic Facility Steering Committee

COUNCIL & IT'S PEOPLE

**Kingborough Council's workforce
is diverse and multicultural,
representing the increasing
diversity in our community**

COUNCILLORS

The Mayor, Deputy Mayor and Councillors are elected by the local community to represent their interests and address their needs. They offer leadership and guidance, bridging the gap between the community and the Council. Their role is crucial in policy-making, as they must identify community needs, set objectives to address these needs, prioritise among competing demands, and allocate resources effectively.

Kingborough Council is made up of ten elected members who each serve a four year term to 2026.



PAULA WRIEDT
Mayor



CLARE GLADE-WRIGHT
Deputy Mayor



ALDO ANTOLLI
Councillor



DAVID BAIN
Councillor



GIDEON CORDOVER
Councillor



KASPAR DEANE
Councillor



FLORA FOX
Councillor



AMANDA MIDGLEY
Councillor



MARK RICHARDSON
Councillor



CHRISTIAN STREET
Councillor

THE ROLE OF COUNCIL

FUNCTIONS AND POWERS OF COUNCIL

(Section 20 of the Local Government Act 1993)

The role of Council is to govern its affairs, be responsible for the performance of its functions, oversee the allocation of its finances and resources and determine its policies.

Council is to provide for the health, safety and welfare of the community and to represent and promote the interests of the community. In performing its functions, council is to consult, involve and be accountable to the community.

THE MAYOR

(Section 27 of the Local Government Act 1993)

The Mayor is to act as a leader of the community, carry out the civic and ceremonial functions of the mayoral office, promote good governance by, and within, the Council, to act as chairperson of the Council and to chair meetings of the Council in a manner that supports decision-making processes, to act as the spokesperson of the Council, lead and participate in the appointment, and the monitoring of the performance, of the General Manager.

THE DEPUTY MAYOR

(Section 27 of the Local Government Act 1993)

The Deputy Mayor is to act in the position of Mayor and exercise the powers and perform the functions of Mayor if the Mayor is absent from duty as Mayor or unable to perform the functions of Mayor.

COUNCILLORS

(Section 28 of the Local Government Act 1993)

An individual Councillor is to represent the community, to act in the best interests of the community, facilitate communication by the Council with the community, participate in the activities of the council and undertake duties and responsibilities as authorised by the Council.

Collectively, Councillors are to develop and monitor the implementation of strategic plans and budgets, to determine and monitor the application of policies, plans and programs for the efficient and effective provision of services and facilities, the efficient and effective management of assets, the fair and equitable treatment of employees of the Council, facilitate and encourage the planning and development of the municipal area in the best interests of the community, appoint and monitor the performance of the General Manager, determine and review the Council's resource allocation and expenditure activities, monitor the manner in which services are provided by the Council. A Councillor is to represent accurately the policies and decisions of the Council in performing the functions of Councillor.

COUNCILLOR CONDUCT

Kingborough Council's Councillor Code of Conduct outlines the role of the Council and provides an overview of councillor responsibilities in accordance with the *Local Government Act 1993*.

The code includes guidelines for rules of conduct, decision-making and use of Council resources. It also includes procedures for disclosure of interests and conflicts of interest that go beyond legislative requirements.

CHIEF EXECUTIVE OFFICER

(Section 62 of the Local Government Act 1993)

The Chief Executive Officer (CEO), being the General Manager as appointed by the Kingborough Council pursuant to section 61 of the *Local Government Act 1993* (TAS) is to implement the policies, plans, programs, decisions and day-to-day affairs of the Council. The CEO is to also provide advice and reports to Council on the exercise and performance of its powers and functions, assist in the preparation of the Strategic Plan, Annual Plan, Annual Report and assessment of the Council's performance against these plans. The CEO coordinates proposals for the development of objectives, policies and programs for consideration of Council, liaises with the Mayor on the affairs of Council and the performance of its functions and manage the resources and assets of Council.

COMMITTEE REPRESENTATIONS

Mayor, Cr Paula Wriedt

- Kingborough Municipal Emergency Planning
- Local Government Association of Tasmania
- TasWater
- Copping Refuse Site Joint Disposal Authority & Copping C Cell
- Kingborough Disability Inclusion and Access Advisory Committee (Chair)
- Multicultural Action Group (Chair)
- LGAT GMC
- Vice President, LGAT

Deputy Mayor, Cr Glade-Wright

- Local Government Association of Tasmania (proxy)
- Kingborough Community Safety Committee (Chair)
- Audit Panel (*up to 20/5/2024*)
- Kingborough Bicycle Advisory Committee (Deputy Chair) (*up to 6/5/2024*)

Cr Aldo Antolli

- Channel Heritage Museum
- Audit Panel (*from 20/5/2024*)
- Multicultural Action Group
- Sport & Recreation Strategy Steering Group

Cr David Bain

- Kingborough Community Safety Committee (Deputy Chair)
- Kingborough Bicycle Advisory Committee (Deputy Chair) (*from 6/5/2024*)
- Audit Panel
- Aquatic Facility Steering Committee

Cr Gideon Cordover

- Copping Refuse Site Joint Disposal Authority & Copping C Cell (Proxy)
- Tasmanian Polar Network

Cr Kaspar Deane

- Aquatic Facility Steering Committee (Chair) (*appointed on 6/5/2024*)
- Multicultural Action Group
- Sport & Recreation Strategy Steering Group

Cr Flora Fox

- TasWater (Proxy)
- Kingborough Disability Inclusion and Access Advisory Committee (Deputy Chair)

Cr Amanda Midgley

- Kingborough Bicycle Advisory Committee (Chair)
- Cycling South
- Sport & Recreation Strategy Steering Group

ATTENDANCE REGISTER

Council meetings are an important part of the Council's decision-making structure. The decisions made by Elected Members at formal Council meetings provide the direction and authority for the ongoing operations of Council.

One of the primary means for nurturing an engaged and participatory culture within our community is the ongoing opportunity for members of the public to attend Council meetings.

Council meetings are held on the first and third Monday of each month (and when required due to public holidays, on the next available business day) commencing at 5.30pm. These meetings are held in the Council Chambers at the Civic Centre. Council meetings are also live-streamed via YouTube.

Meeting Date	Meeting Type	Mayor, Cr Wriedt	Deputy Mayor, Cr Glade-Wright	Cr Antolli	Cr Bain	Cr Cordover	Cr Deane
3/7/2023	Ordinary	✓	✓	✓	✓	✓	✓
17/7/2023	Ordinary	✓	✓	✓	✗	LOA	LOA
7/8/2023	Ordinary	✓	✓	✓	✓	LOA	✓
21/8/2023	Ordinary	✓	✓	✓	✓	✓	✓
4/9/2023	Ordinary	LOA	✓	✓	✓	✓	✓
18/9/2023	Ordinary	✓	✓	✓	✓	✓	✓
2/10/2023	Ordinary	✓	✓	✓	✓	✓	✓
16/10/2023	Ordinary	LOA	✓	✓	✓	✓	✓
6/11/2023	Ordinary	✓	✓	✓	✓	✓	✓
20/11/2023	Ordinary	✓	✓	✓	✓	LOA	✓
2/12/2023	Ordinary	✓	✓	✓	✓	✓	✓
4/12/2023	AGM	✓	✓	✓	✓	✓	✓
18/12/2023	Ordinary	✓	✓	✓	✓	✓	✓
15/1/2024	Ordinary	✓	✓	LOA	✓	✓	✓
5/2/2024	Ordinary	✓	✓	✓	✓	✓	✓
19/2/2024	Ordinary	✓	✓	✓	✓	✓	✓
4/3/2024	Ordinary	✓	✓	✓	✓	✓	✓
18/3/2024	Ordinary	✓	✓	✗	✓	✓	✓
3/4/2024	Ordinary	✓	✓	✓	✓	✓	✓
15/4/2024	Ordinary	✓	✓	✓	✓	✓	✓
6/5/2024	Ordinary	✓	✓	✓	✓	✓	✓
20/5/2024	Ordinary	✓	✓	✓	✓	✓	✓
3/6/2024	Ordinary	✓	✓	✓	✓	✓	✓
17/6/2024	Ordinary	LOA	✓	✓	✓	✓	✓

* LOA - Leave of Absence

AUDIT PANEL

(Section 85 of the Local Government Act 1993)

The Audit Panel consists of an independent chairperson, two elected representatives and two independent members, who collectively have a broad range of skills and experience relevant to the operations of the Council, in line with the *Local Government Act 1993*.

The panel’s objective is to provide assurance and advice to the Council about the assessment, management and review of risk across all activities and services of Council. The panel undertakes reviews of performance in areas including:

- Council’s financial system, financial governance arrangements and financial management arrangements;
- strategic planning arrangements, including strategic and annual plans, long-term financial management plan and asset management plans;
- policies, systems and controls Council has in place to safeguard its long-term future.

Cr Fox	Cr Midgley	Cr Richardson	Cr Street
✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓
✓	LOA	✓	✓
✓	✓	✓	✓
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✓	✓	✓	✓
✓	✓	✓	✓
✓	✓	✓	✓



‘Odd of Even’ by Dan Tucker



More on Dan Tucker on page 60

COUNCILLORS REMUNERATION

Councillors are entitled to prescribed allowances as determined by the State Government under the *Local Government (General) Regulations 2015*. A Councillor, Mayor or Deputy Mayor may decide not to receive part or all of an allowance.

	Mayoral Allowance	Deputy Mayoral Allowance	Councillor Allowance	Travel Allowance	Mayor's Vehicle
Mayor Cr Wriedt	83,180		33,273	-	2,528
Deputy Mayor Glade-Wright		23,120	33,273	-	-
Cr Cordover			33,273	-	-
Cr Fox			33,273	1,613	-
Cr Midgley			33,273	-	-
Cr Street			33,273	-	-
Cr Antolli			33,273	64	-
Cr Richardson			33,273	-	-
Cr Deane			33,273	-	-
Cr Bain			33,273	-	-
Code of Conduct Complaints			-	-	-
TOTAL	\$ 83,180	\$ 23,120	\$ 332,733	\$ 1,677	\$ 2,528

Notes:

Council Minute C390/14-12 determined that Councillor Allowances and Expenses paid under the "Payment of Councillors Expenses and Provision of Facilities" Policy be reported.

Bruny Ferry costs are also included as required in Minute GF101/6-12.

CODE OF CONDUCT

(Section 72(ba) and (bb) of the Local Government Act 1993)

Council is required to report the number of code of conduct complaints that were received and the number that were upheld either wholly or in part as well as the total costs met by the Council during the during the 2023/24 financial year.

Number of Complaints	0
Complaints Upheld	0
Complaints Dismissed	0
Cost of Complaints	\$0
Training Required by Determination	\$0

SENIOR STAFF REMUNERATION

(Section 72 of the Local Government Act 1993)

It is a requirement that a statement be provided relating to the total annual remuneration paid to senior members of staff. The annual remuneration is:

- the total of the salary payable;
- employer superannuation contributions;
- the value of private use of any motor vehicle; and
- any other benefits.

For the purposes of this statement, a benefit value of \$10,000 has been used for employees who have private use of a Council vehicle. In all instances, these vehicles are available for specific or 'pooled' use.

The annual remuneration for Senior Staff is shown in Note 39(iii) on page 135 of the Notes of the Financial Report for the year ended 30 June 2024.

Seasonal Walk, North West Bay

Bruny Ferry Tickets	Internet & Telephone	Conference & Meeting Attendance	Total
-	-	2,186	121,167
-	-	667	57,061
-	-	400	33,673
-	1,229	1,880	37,995
-	-	1,798	35,071
-	-	-	33,273
49	-	-	33,386
-	-	-	33,273
-	-	-	33,273
-	-	-	33,273
-	-	-	-
\$ 49	\$ 1,229	\$ 6,931	\$ 451,446



OUR WORKFORCE

Management

	22/23	23/24
Male	8	8
Female	4	4

Years of Service

(median = 4)

	22/23	23/24
30+ years	8	8
25 - 29 years	4	5
20 - 24 years	8	9
15 - 19 years	23	25
10 - 14 years	25	26
5 - 9 years	45	40
1 - 4 years	59	88
Less than a year	52	33

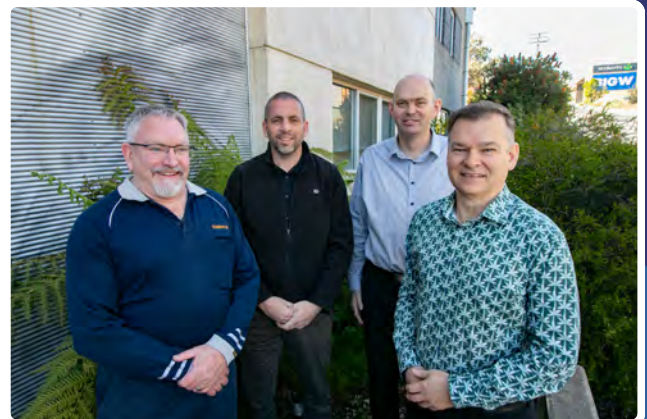
FTE's

(full time equivalent staff)

	22/23	23/24
Full Time Staff	146	146
FTE Part Time Staff	34.22	36.55
FTE Casual Staff	6.99	7.85

Age Demographic

	22/23	23/24
Under 30 years	17%	16%
31 - 45 years	33%	37%
46 - 54 years	22%	21%
55 years & over	27%	26%

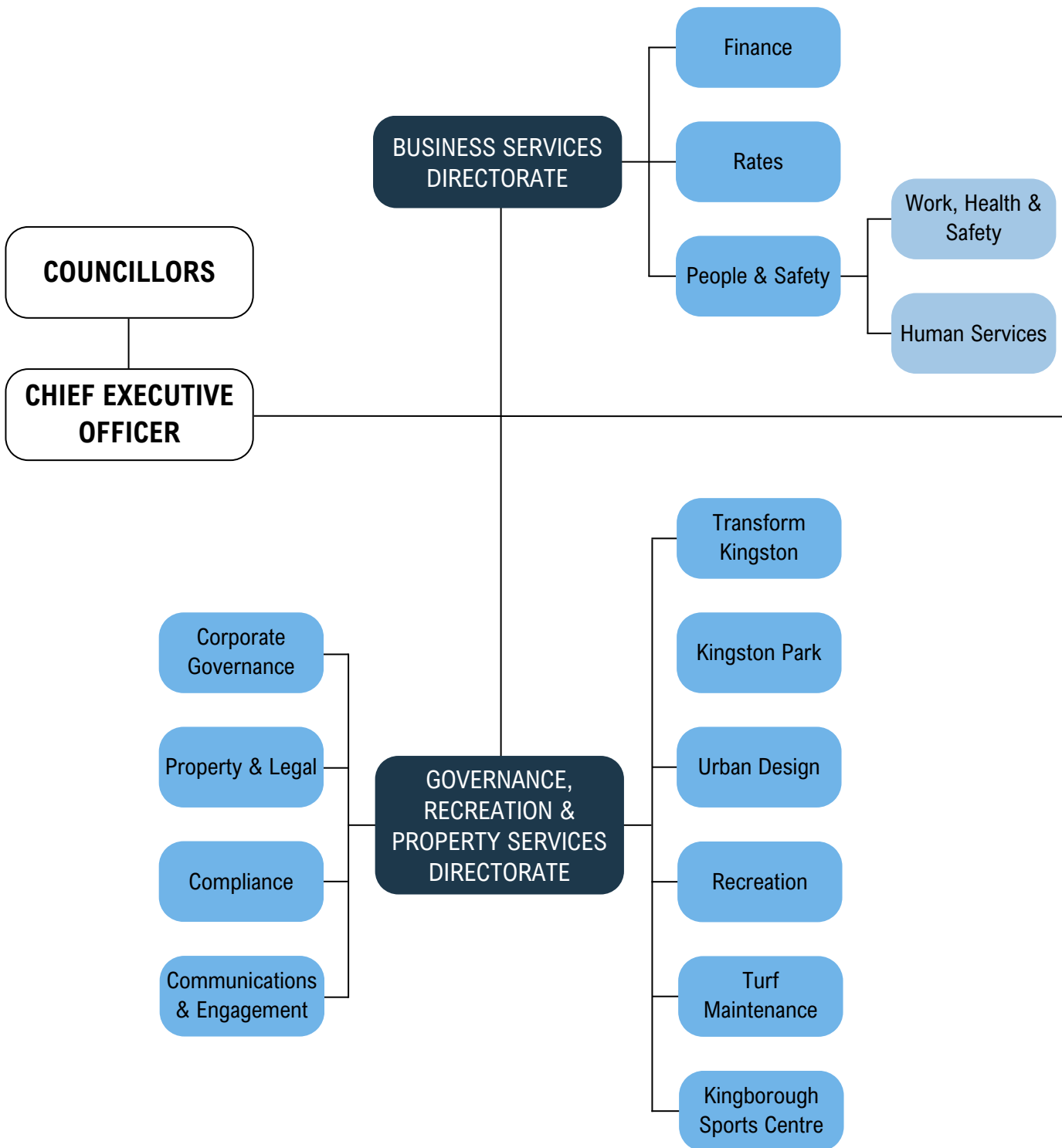


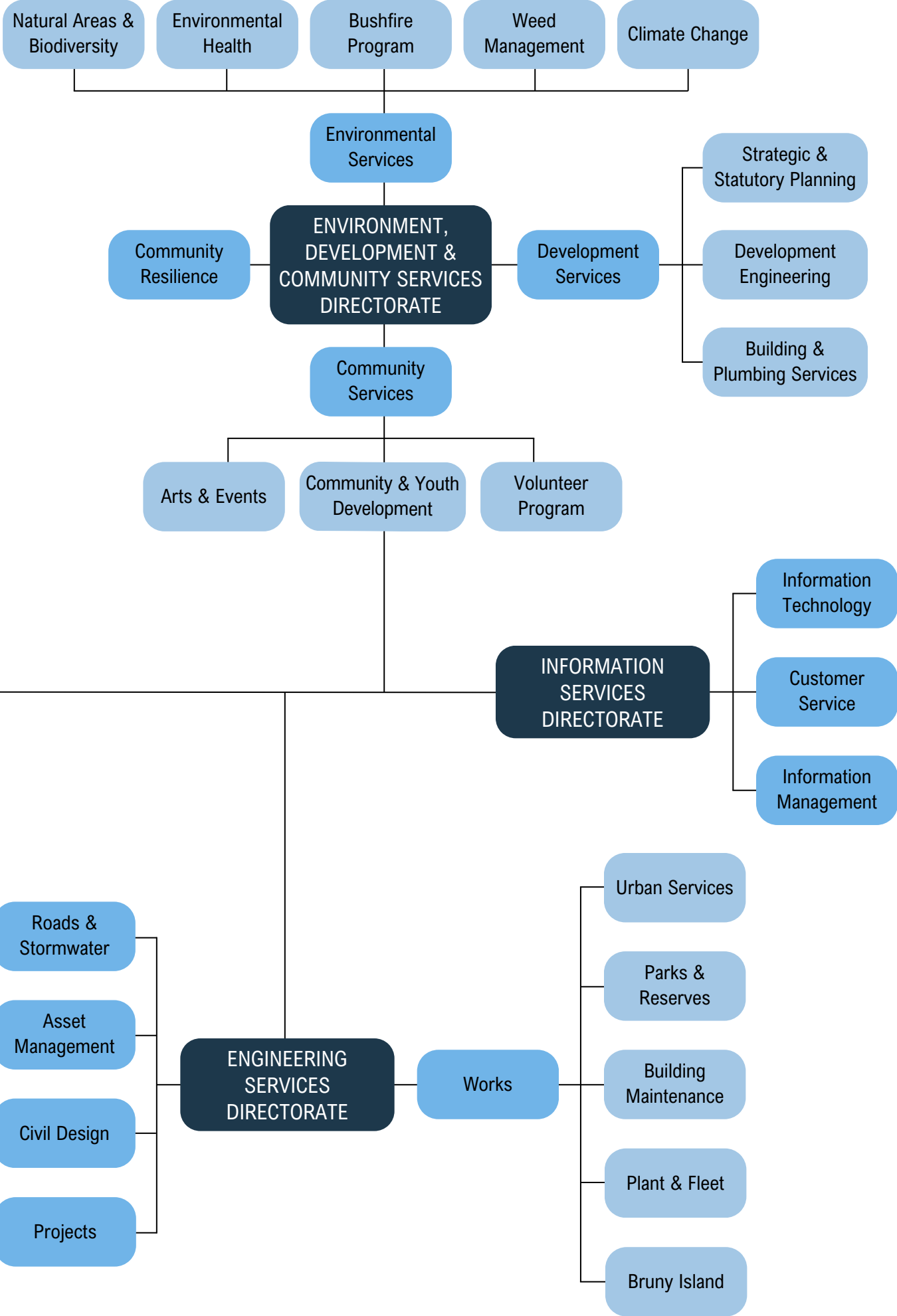


ORGANISATIONAL STRUCTURE

Kingborough Council is the governing body that appoints the Chief Executive Officer ('CEO') (being the General Manager as appointed by the Kingborough Council pursuant to section 61 of the *Local Government Act 1993 (TAS)*). The CEO has responsibility for the day to day management of the organisation's operations in accordance with the strategic directions of the Council Plan.

Council's Executive Management Team consists of the Chief Executive Officer, Director Business Services, Chief Information Officer, Director Governance, Recreation & Property Services, Director Environment, Development & Community Services and Director Engineering Services who lead the organisation. Units within each directorate perform specific functions, collaborate on projects and share their particular knowledge and expertise across the organisation.





PERFORMANCE

Our Vision - Our community is at the heart of everything we do

Our Purpose - To make Kingborough a great place to live

Our Values - Accountability, respect, excellence and inclusiveness

The *Local Government Act 1993* states that a Council must publish an Annual Report which provides an update on Council's finances, performance and how we have delivered against our Strategic Plan 2020-2025 ("the Plan").

The Plan provides direction for the delivery of services by Council and is based on three key priorities. Each key priority is supported by five strategic outcomes that describe what Council aims to achieve in alignment with its vision. Actions to achieve these outcomes have been developed and included in a Service Delivery Plan. Performance measures are included in the Service Delivery Plan to enable Council to track its progress against each of the strategic outcomes.

The Annual Report provides an overview as to how the strategic outcomes have been achieved throughout the last financial year and gives our ratepayers and community insight into how we invest public funds to provide essential services and infrastructure and promote social, environmental and economic advancements across the municipality. It is a chance to share the opportunities, challenges and achievements faced during the last financial year.



KEY PRIORITY 1

Encourage and support a safe, healthy and connected community

Objective 1.1 - A Council that engages with and enables its community

No.	Strategic Outcome	Result	Comments
1.1.1	Implement the Corporate Engagement Framework to provide a consistent approach to community engagement across the organisation.	Ongoing	The Framework has been used in the implementation of all Council's community engagements throughout the year.
1.1.2	Deliver services and events to ensure the needs, issues and aspirations of young people in our community are embedded into program delivery by Council.	On Track & Ongoing	<ul style="list-style-type: none"> • Ongoing delivery of School Holiday Program • Coordination of Youth Action Kingborough (YAK) group • Regular after school youth workshops • Battle of the Bands Event • Get Ready for Work program
1.1.3	Provide services and programs that meet the needs of older people in our community.	On Track & Ongoing	<ul style="list-style-type: none"> • Kingborough Volunteer Program • Coordination of ongoing 'Tuesday Talks' • Intergenerational pop-up cafes • Regular workshops for older people • Quarterly Seasonal Walks • End of Life Expo
1.1.4	Collaborate with Destination Southern Tasmania, the Huon Valley Council and the tourism industry to market the region south of Hobart.		
1.1.5	Support the operations of the Kingborough Community Forum as a means of receiving feedback on Council's policies, strategies and projects.	Ongoing	Council has supported the operations of the Forum throughout the year.
1.1.6	Undertake stakeholder engagement as part of the review and update of the Kingborough Dog Management Policy 2023.	Achieved	A comprehensive engagement program was undertaken to inform the update of the Policy.
1.1.7	Undertake community consultation in relation to Council's budget.	Ongoing	Annual process.



Objective 1.2 - An inclusive community that has a strong sense of pride and local identity

No.	Strategic Outcome	Result	Comments
1.2.1	Deliver a range of civic, cultural and community events that celebrate local attributes.	On Track & Ongoing	<ul style="list-style-type: none"> • Christmas Carols at the Hub • Harmony Week Event • Night of Lights • Kingborough Community Awards • Citizenship Ceremonies • Film screenings at the hub
1.2.2	Provide services, events, advocacy and leadership for arts and culture.	On Track & Ongoing	<ul style="list-style-type: none"> • Coordination of regular workshops by local artists at KIN space • Acquisition and installation of art at Gordon as part of the KIN Sculpture Trail • Battle of the Bands Event for young musicians • Hiring of KIN space for workshops, exhibitions and classes
1.2.3	Maximise the usage of the Kingborough Community Hub as a focal point for community activities.	On Track & Ongoing	<ul style="list-style-type: none"> • Christmas Carols at the Hub • Harmony Week Event • Night of Lights • Ongoing hire of hub facilities for corporate and community users • Kingborough Community Services programming managed from the Hub
1.2.4	Prepare a Local Historic Heritage Code to protect the historic cultural heritage significance of places, precincts and landscapes.	Not on Track	There is no budget to undertake the work.
1.2.5	In partnership with local community groups, develop heritage trails and interpretative signage for areas of historical and cultural significance.	Ongoing	Interpretive signage was installed as part of the development of Stage 1 of the North West Bay River Trail.



Objective 1.3 - A resilient community with the capacity to flourish

No.	Strategic Outcome	Result	Comments
1.3.1	Work with local community groups to promote a safe, sustainable and resilient community through practical planning for risk mitigation, preparedness and recovery.	On Track & Ongoing	<ul style="list-style-type: none"> Community bushfire preparedness sessions with Tas Fire Service and Sparking Conversation Igniting Action Be Ready Bruny project Participation in multiple state and regional emergency response committees Emergency response and evacuation centre management training and exercises
1.3.2	Continue to review, update and implement Council's Public Health Emergency Management Sub-Plan to guide the management of risks to the community.	Ongoing	Review completed and all contractors confirmed as available. Update scheduled 2025.
1.3.3	Operate the Kingborough Volunteer Program to assist older residents to continue to live in the community with dignity.	On Track & Ongoing	Ongoing coordination of the Volunteer Program
1.3.4	Enhance organisational support for volunteering opportunities and recognise and celebrate volunteers in the community.	On Track & Ongoing	Kingborough Community Awards Volunteer Celebration morning tea
1.3.5	Provide support to community groups through a transparent and targeted provision of grants for community-based projects.	On Track & Ongoing	Provision of 19 grants through the Kingborough Annual Program and Quick Response grants program



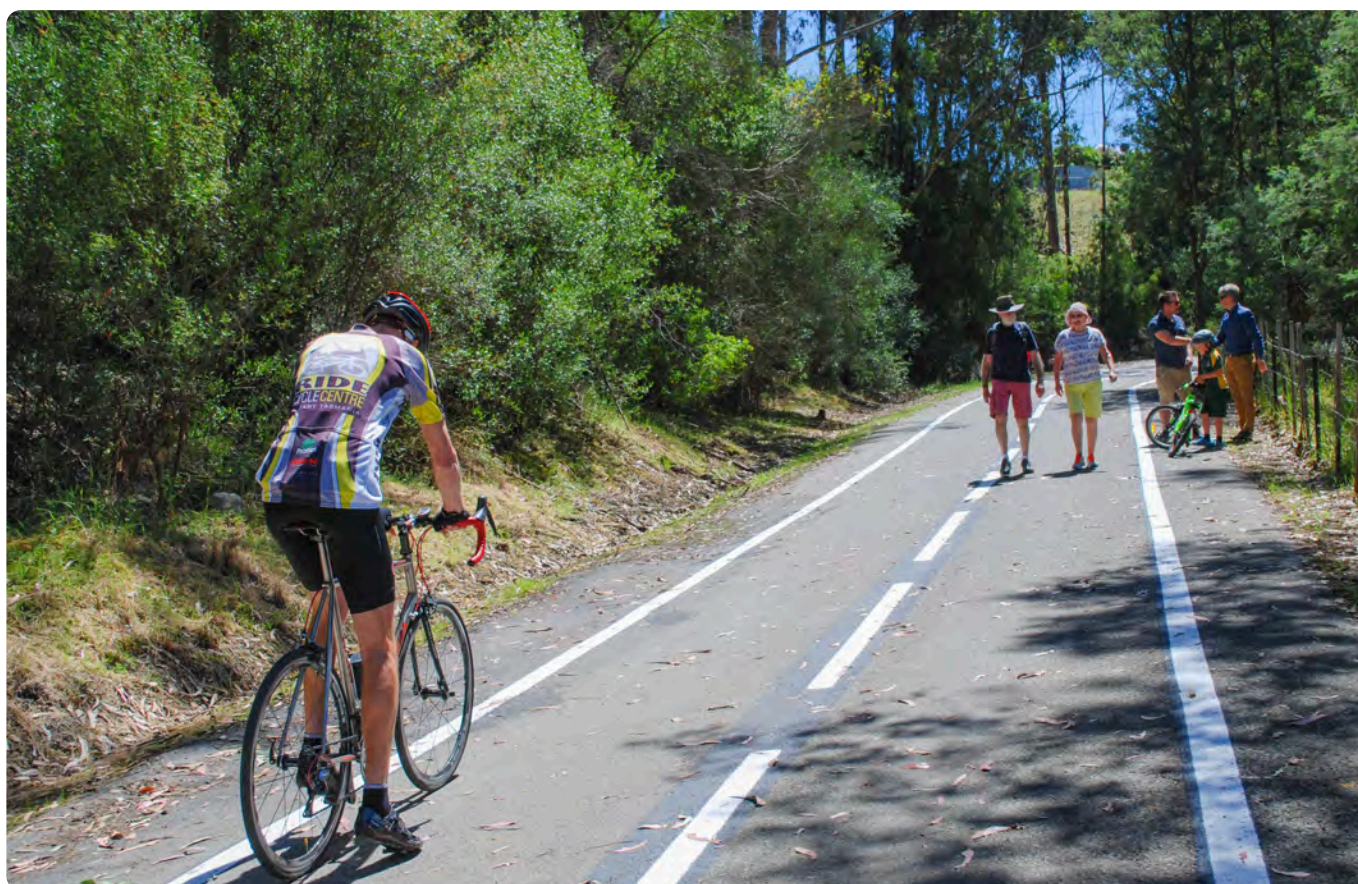
Objective 1.4 - A Council that acknowledges the existence of a climate change and biodiversity emergency and has in place strategies to respond

No.	Strategic Outcome	Result	Comments
1.4.1	Review, update and implement the Kingborough Climate Change Action Plan 2019-2024. through developing and implementing a governance structure, processes and systems to ensure its implementation and reporting on progress	Ongoing	New organisation wide governance structure, risk review and program audit complete. New Climate Change Advisor role recruited.
1.4.2	Implement priority actions from the Kingborough Climate Change Action Plan, in 2023/24: <ul style="list-style-type: none"> Climate change issues and actions will be reported as part of Council’s Annual Report Undertake routine monitoring and reporting on progress towards Zero net emissions for Council activities by 2035 and reported as part of Council’s Annual Report Develop and adopt a Kingborough Greenhouse and Energy Plan Subject to feasibility and contractual acceptance facilitate implementation of site works for an alternative energy precinct at the Barretta Waste Management Facility. 	Ongoing	Climate Change actions in Annual report Emissions reporting and energy plan not complete due to resourcing constraint. Contractual period lapsed for alternate energy precinct.
1.4.3	Adopt and implement the Coastal Hazards Policy to guide Council coastal works and asset management actions in the context of climate change.	On Track	Coastal Hazards Policy complete and procedures developed.
1.4.4	Develop and Implement a Stormwater strategy to address the management of the flood risk and within Council’s urban drainage catchments.	On Track	Stormwater Strategy in draft, finalisation of strategy planned for end of 2025.



Objective 1.5 - An active and healthy community, with vibrant, clean local areas that provide social, recreational and economic opportunities

No.	Strategic Outcome	Result	Comments
1.5.1	Review and update the Kingborough Tracks and Trails Action Plan.	Achieved	The Action Plan was reviewed and updated.
1.5.2	Complete the development of Kingston Park in partnership with the developer, Traders in Purple and in accordance with the Project Delivery Agreement.	Not on Track	Progress on the development of the commercial and residential lots stalled due to prohibitive construction costs.
1.5.3	Continue to review, update and implement the Recreational Water Quality Management Strategy to improve the water quality of Council's beaches used for recreational activities.	On Track	Strategy reviewed and updated. Ongoing program to investigate poor water quality at two recreational water sites.
1.5.4	Undertake community engagement and provide guidance and recommendations to Council on how to manage existing and new Council Smoke Free Areas into the future.	On Track	Engagement complete.
1.5.5	Continue to review, update, and implement Council's Immunisation program providing Kingborough community members access to NIP funded immunisations through school based and community clinics.	On Track	The immunisation program was reviewed and improvements implemented.



KEY PRIORITY 2

Delivery quality infrastructure and services

Objective 2.1 - Service provision meets the current and future requirements of residents and visitors

No.	Strategic Outcome	Result	Comments
2.1.1	Complete the implementation of the Transform Kingston Program.	Achieved	The upgrade of the Kingston Main Street was completed during the year.
2.1.2	Complete the civic works in Kingston Park.	Achieved	All civic works within the Kingston Park Precinct have been completed.
2.1.3	Investigate options for the development of a multi-story carpark in Kingston.	On track	A Business Plan for a potential Carpark was prepared.
2.1.4	Continue to lobby the State Government to improve public transport services within Kingborough.	Ongoing	Council staff met with representatives from the Department of State Growth to advocate for improved service delivery.
2.1.5	Develop a process to measure community satisfaction with the delivery of infrastructure and services.	Ongoing	Additional intervention level and response time frame metrics for infrastructure assets and services has been developed for inclusion in the Customer Service Charter and service requests management system for tracking performance.

Objective 2.2 - Infrastructure development and service delivery are underpinned by strategic planning to cater for the needs of a growing population

No.	Strategic Outcome	Result	Comments
2.2.1	Implement the Kingston Congestion Package as outlined in the Greater Hobart City Deal Implementation Plan.	Achieved	Implementation of projects listed in the Package was completed.
2.2.2	Update Central Kingston Parking Strategy.	Completed	Parking strategy updated.
2.2.3	Review and update the Kingborough Sport and Recreation Strategy to provide a coordinated and strategic approach to the development and management of Council's recreational facilities.	Achieved	The Strategy was reviewed and updated.
2.2.4	Deliver the annual infrastructure Capital Works program.	Ongoing	Annual capital works delivered with the majority of projects either completed or underway.
2.2.5	Review Strategic Asset Management Plan.	On track	Strategic asset management plan under review, will be delivered in 2024/25.

Objective 2.3 - Community facilities are safe, accessible and meeting contemporary standards

No.	Strategic Outcome	Result	Comments
2.3.1	Through the Disability Inclusion and Access Advisory Committee, improve the accessibility of Council's services, buildings and information to people with a disability.	Ongoing	<ul style="list-style-type: none"> Development of a Disability and Inclusion Action Plan Partnered with Kingston Beach Life Saving Club to install wheelchair access beach matting at Kingston Beach.
2.3.2	Implement the Kingborough Public Toilet Strategy and ensure effective provision, upgrading and maintenance of Council owned public toilets throughout the Municipal Area.	Ongoing	Public toilets at Snug and Taroona beaches were upgraded during the year.
2.3.3	Implement the Kingborough Playground Strategy to provide a comprehensive network of quality, accessible and well-maintained playgrounds throughout Kingborough.	Ongoing	The development of a new playground in Spring Farm Estate was completed during the year.
2.3.4	Develop a Building Maintenance Schedule and inspection regime to provide proactive maintenance of Council's buildings and community facilities.	Ongoing	A schedule was developed, and regular inspections of facilities undertaken.
2.2.5	Implement the Kingborough Community Halls Strategy to provide accessible and functional halls throughout Kingborough.	Ongoing	Security system upgrades were undertaken at Kingston Beach, Blackmans Bay, Margate and Sandfly halls.

Objective 2.4 - The organisation has a corporate culture that delivers quality customer service, encourages innovation and has high standards of accountability

No.	Strategic Outcome	Result	Comments
2.4.1	Review and improve the pathway system to ensure that we are closing the loop effectively and efficiently for the customer.		
2.4.2	Develop and deliver a Customer Service Strategy for the organisation.	On Track	Actions have developed as part of business improvement activities.
2.4.3	Develop an operational plan which clearly articulates the values, key results areas, performance measures and deliverables for the organisation and that this plan is clearly conveyed to all employees.	Achieved	An Annual Plan for 2023/24 was prepared.
2.4.4	Implement the Kingborough Council Leadership Framework for managers and supervisors as a key driver of continuous improvement and accountability.	Ongoing	Implementation of the Framework was put on hold with the recruitment of a new CEO.
2.4.5	Review the Long-Term Financial Plan to ensure the strategic actions identified in the Plan are delivered and implement strategies to improve the financial performance of the organisation.	Ongoing	

Objective 2.5 - Council is a desirable place to work, attracting committed and engaged staff through progressive human resource practices and a positive work environment

No.	Strategic Outcome	Result	Comments
2.5.1	Undertake negotiations for the 2023 Kingborough Council Enterprise Agreement.	Achieved	New Agreement in place with expiry 30 June 2026.
2.5.2	Develop and implement the annual Workforce Plan which sets the priorities for workforce strategies, learning and development programs and resourcing capacity.	Achieved & Ongoing	Budget 2024/25 includes allocations to address some of the organisational resource challenges following detailed consideration of the Workforce Plan.
2.5.3	Undertake the biennial employee engagement survey and link the results into the Workforce Plan.	Achieved & Ongoing	Achieved, and ongoing including improvements to internal communications.
2.5.4	Review the Council's Work Health and Safety Management Plan and System and deliver the identified WHS strategies to meet Council's obligations under the <i>Work Health and Safety Act 2012 (Tas)</i> .	Achieved & Ongoing	Investigations underway into improved online management system. Additional safety risk identified and addressed.
2.5.5	Implement and deliver an annual employee health and well-being program with a key focus delivering the community action plan for mental health.	Achieved & Ongoing	Various programs and initiatives such as employee assistance program, sports centre membership incentive, cultural and diversity initiatives, and visitation by providers such as health insurance, superannuation, Speak Up Stay Chatty and others.



KEY PRIORITY 3

Sustaining the natural environment whilst facilitating development for our future

Objective 3.1 - A Council that values and prioritises its natural environment, whilst encouraging investment and economic growth

No.	Strategic Outcome	Result	Comments
3.1.1	Improve the compliance response for environmental matters to ensure effectiveness of controls.	Ongoing	Environmental compliance undertaken as per guiding framework.
3.1.2	Develop Council's Tree Strategy 2023-2033 and maintain a Register of Significant Trees.	Not on Track Ongoing	Development of Tree Strategy delayed due to resource constraints. Significant tree process maintained
3.1.3	Develop a By-law to ensure that regulations provide appropriate protection for trees on private land.	On Track	Draft By-law developed
3.1.4	Deliver biodiversity offset projects under the Kingborough Environmental Fund Implementation Plan 2019-2023 and update the implementation plan.	On Track	Fund Implementation Plan 2023-2027 endorsed. Implementation ongoing.
3.1.5	Manage the natural area reserve network through the development and implementation of both new and existing reserve management plans.	On Track	3 new Conservation Management Plans for Council reserves.
3.1.6	Develop and implement existing Creek Maintenance Plans that improve the health and function of urban waterways.	Not on Track	Creek Maintenance Plans implementation delayed due resource constraints.

Objective 3.2 - A community that has a well-developed sense of natural and cultural heritage

No.	Strategic Outcome	Result	Comments
3.2.1	Provide opportunities and engage the community in the conservation and restoration of our natural areas, wildlife and plants.	On Track	Range of events and activities held across the reserve network including weekly Dose of Nature sessions, education campaigns, working bees and citizen science opportunities.
3.2.2	Foster positive working relationships with landcare groups across the municipality, coordinating the network of volunteers to achieve good environmental outcomes.	On Track	Landcare volunteers worked to improve the health of 17 reserves, including the addition of 2300 native plants.
3.2.3	Implement the North West Bay River Catchment Management Plan in partnership with the community and key land managers in the catchment.	On Track	River Management Group formed to coordinate implementation of catchment plan
3.2.4	Work with the Tasmanian Aboriginal community to promote community understanding of cultural heritage, such as through the Wood for Fire walk.	Ongoing	Council and SETAC won the First Nations Landcare Collaboration award for the Trainee Aboriginal Land Management Officer program

Objective 3.3 - Council is able to demonstrate strong environmental stewardship and leadership

No.	Strategic Outcome	Result	Comments
3.3.1	Implement the Kingborough Waste Management Strategy 2018 to deliver cost effective and efficient waste and recycling services to residents, improve recycling rates, reduce emissions and energy usage and reduce the impacts of illegal dumping and littering.	On track	Achieved 45% diversion of materials from landfill, continued to actively monitor the Barretta landfill site to ensure emissions were being carefully monitored and controlled, input into a regional litter management plan
3.3.2	Review and update the Kingborough Dog Management Policy 2018 and provide education and enforcement of restrictions in areas with environmental values.	Achieved	The Policy was reviewed and updated.
3.3.3	Develop and implement an Environmental Management System to support continuous improvement of environmental performance and ensure that Council meets its statutory responsibilities under environmental legislation.	Ongoing	Environmental assessment and risk management of major construction works completed. First steps of EMS progresses. Statutory responsibilities met.
3.3.4	Promote responsible cat ownership and work with the community and stakeholders to implement programs that minimise the impacts of cats (via predation, disease and nuisance).	On Track	Ongoing community education responsible cat ownership, monitoring and management of cats in Cat Prohibited Reserves. Completion of the Bruny Island Cat Management Project.

Objective 3.4 - Best practice land use planning systems are in place to manage the current and future impacts of development

No.	Strategic Outcome	Result	Comments
3.4.1	Review the Kingborough Land Use Strategy.	Ongoing	A further review of the existing strategy cannot occur until the Greater Hobart Plan; the Southern Regional Land Use Plan and the Tasmanian Planning Scheme are all completed.
3.4.2	Participate in a review of the Southern Regional Land Use Strategy.	Ongoing	Continue to actively be part of the working group which is contributing to this State Government project.
3.4.3	Finalise the Local Provisions Schedule in order to enable the declaration of the new Kingborough Planning Scheme.	Ongoing	Council has received the instruction from the Tasmanian Planning Commission to undertake public exhibition between 9 Oct and 9 Dec 2024.
3.4.4	Progress implementation of the Barretta Environmental Management Plan.	On Track	Full compliance with EMPCA monitoring and site management.
3.4.5	Implement the Kingborough Weed Management Strategy 2017-2027.	On Track	Strategic weed control, compliance action and education campaigns completed across Council land including roadsides, parks and reserves.

Objective 3.5 - Management of environmental assets is based on professional advice and strategic planning

No.	Strategic Outcome	Result	Comments
3.5.1	Develop and implement a natural areas and biodiversity strategy to underpin the management of Council's natural area reserves network and approach to managing the key threatening processes for biodiversity in Kingborough.	Not on Track	Not progressed due to resource constraints
3.5.2	Implement Bushfire Risk Reduction Strategy for Council land.	Ongoing	Strategy review completed to be updated in 2025. Annual fuel break and trail maintenance completed.
3.5.3	Collaborate with key stakeholders to contribute to the recovery of threatened species and threatened vegetation communities.	Ongoing	Restoration of threatened species habitat and communities through weed control, revegetation, education and protection.





YEAR IN REVIEW

GOVERNANCE, RECREATION & PROPERTY SERVICES

The Governance, Recreation and Property Services Directorate is responsible for the oversight of corporate governance functions, along with management of Council's recreational facilities and property portfolio. The department also includes the urban design function and associated urban renewal projects in Kingston Park and Transform Kingston

Governance

A number of policies were reviewed during the year, including Council's Sportsground User Policy, Twin Ovals Advertising and Signage Policy and Delegated Authority Policy. Sub-delegations to staff were issued in accordance with the provisions of the latter policy. A new policy was developed in relation to the use of the Chief Executive Officer title in place of the former title of General Manager. A Continuous Improvement Policy was adopted by Council in June 2024.

Property and Urban Design

New public toilets were constructed at Taroona Beach and on the foreshore at Snug. New changerooms were constructed at Kingston Beach Oval to support increased female participation in sport played at this venue. An update of security systems at the Kingston Beach, Blackmans Bay, Margate and Sandfly Halls was undertaken and plans were developed for the upgrade of the Snug Hall. A new playground was developed in the Spring Farm Estate, with work continuing on the upgrade of the Dru Point Playground.

Transform Kingston

Work on the Kingston Main Street was completed, with the only outstanding item being the bus interchange designed for northbound buses. Negotiations continue with the Department of State Growth and bus operators in relation to the use of this facility.

Kingborough Sports Centre

An upgrade of the Fitness Centre was undertaken during the year, with new showers and accessible toilets installed. An access ramp was constructed at the rear of the facility and a new accessible toilet was installed on Level 3 of the Centre. The Tasmanian Jack Jumpers continued to use the Centre as their training base, with the arrangement including access to office space, multi-courts and the Fitness Centre. Council resolved to make land available within the KSC Precinct for the construction of a High Performance Training Centre for the Jack Jumpers, to be developed and funded by the State Government.

Sports Grounds

Work to complete the upgrade of grounds at Lightwood Park and Gormley Oval was undertaken, and a new drainage system was installed in Kelvedon Park over the summer. All other sports grounds throughout the Kingborough Municipal Area were maintained for a high standard for winter and summer sports. A bid was submitted to the Department of State Growth for the Twin Ovals to host the High Performance Training Centre for the Tasmanian Devils AFL Team.

Kingston Park

The Council Works on Kingston Park concluded, with the completion of the Open Space and Wetlands projects. Development of the residential lots by Traders in Purple stalled as a result of prohibitive construction costs. Planning approval was obtained for a commercial office on the lot below the Skipper Lane carpark but to date, a tenant has not been secured to enable this development to proceed.

Compliance

The Compliance Team provided regulatory services in relation to animal control, parking, fire hazard abatement, planning, building and By-Law enforcement. The Kingborough Dog Management Policy was reviewed and updated during the year, following a period of extensive consultation with stakeholders and the general public. Work continued on the development of a new By-Law to regulate trees on private property, with a regulatory impact statement prepared and the draft By-Law released for public comment.

Tracks and Trails

The construction of a trail along the Northwest Bay River from Longley to Margate progressed, with Stage One works on a track from the Huon Highway to Riverdale Drive completed during the year. Planning for Stage Two from the Kingborough Bowls Club to Miandetta Drive was undertaken. The construction of a multi-use trail through the Spring Farm Estate public open space was undertaken, connecting through to the existing White Water Creek track. The Kingborough Tracks and Trails Strategic Action Plan was reviewed and updated during the year.



Briefs of Evidence

2022/23	5
2023/24	2



Dogs Registered

2022/23	5,800+
2023/24	5,600+



Requests by the Public

2022/23	1,900+
2023/24	2,218+



Impounded Dogs

2022/23	51
2023/24	56



Infringement Notices Issued

2022/23	2,359
2023/24	1,909



Dog Attacks Investigated

2022/23	61
2023/24	59



Proactive Fire Inspections

2022/23	75
2023/24	84



Open Air Fires

2022/23	25
2023/24	25



Abandoned Vehicles

2022/23	265
2023/24	214



Nuisance Complaints Investigated

2022/23	86
2023/24	68



Communications

Communication campaigns across the year focused on supporting community engagement projects, Channel Highway upgrade (main street), Waste and Recycling initiatives and the many community events and programs run over the year.

Over the year, a focus was placed on promoting our Kingborough tracks and trails through a social media campaign on Facebook. This ran over the 2023/24 summer through social media and was highly popular. The posts reached over 305,000 people and were shared over 200 times and produced over 740 comments. This coincided with Council's engagement on the Kingborough Tracks and Trails Strategic Action Plan.

In December 2023, on International Day of People with Disability, Kingborough Council launched accessible beach matting on Kingston Beach. Media on the day involved a small video example of the beach matting being used which has been watched over 275,000 times.

Communications included reporting of regular work schedules about the range of facilities that Council looks after, including updates on the 552 km of roads (80% of all Kingborough roads), 247 km of footpaths, approximately 70km of tracks and trails, 171 culverts and bridges, 32 jetties and boat ramps.

Waste and recycling regular campaigns have included social media, advertising and educational posts to inform people NOT to put their recycling into bags and not to put lithium batteries in the bin.

Kingborough Council produced 70 media releases and responded with over 45 media replies across the year. This year, the Facebook audience numbers increased by 1,200 and Council's reach and engagement was up 23% from last year.

Engagement

Council acknowledges that effective communication and engagement are essential foundations of a strong community. This financial year, Council engaged with the Kingborough Community on 10 projects with over 4,479 people in the community through workshops, surveys and submissions.



13 Feb -
12 Mar

Margate Masterplan: The consultation focused on gathering information to inform the development of a Margate Masterplan. The main aim of the masterplan was to develop a plan for a safer and more inviting Margate Main Street. 1000 responses were collected, and the Margate Masterplan was developed.

14 Sep -
23 Oct

Multicultural Engagement: To better understand and address the needs of our multicultural communities, Council formed a Multicultural Advisory Group with members of the community and Councillors. The Advisory Group was made up of local residents and guided the development of the survey. There were 257 survey responses which helped develop the Multicultural Action Plan.

19 Mar -
16 Apr

Tracks and Trails Strategic Action Plan: The engagement was based around updating the Kingborough Tracks and Trails Strategic Action Plan. The consultation was based around capturing desired future tracks and strategic missing links to the Kingborough network and prioritises lists of identified projects. 70 responses were received from the community.

30 Sep -
28 Oct

Dog Management: Kingborough Council undertook public consultation on the Draft Kingborough Dog Management Policy. The engagement asked the community to assess current and proposed beach access for dogs, collected ideas for improving land use and built direction to assist Council with future planning for tracks and walks. 1129 responses were received.

19 Mar -
16 Apr

Kingborough Health and Wellbeing: Council investigated ways of increasing future opportunities for preventative health, social inclusion, connectivity and learning. 491 responses were received to this engagement.

25 Oct -
22 Nov

Trees on Private Property By-Law: Council consulted for the Trees on Private Property By-Law which will regulate the removal of important trees on private property in Kingborough, where a planning permit is not required. 79 members of the community provided written submissions.

3 Apr -
1 May

Budget Consultation: The Engagement gathered feedback from 96 responses through community submissions.

13 Nov -
12 Dec

Kingston Beach Local Area Traffic Management (LATM): This engagement highlighted the proposed new road infrastructure for Kingston Beach which aims to improve pedestrian safety and traffic management in the area, in particular Beach Road and the intersection with Osborne Esplanade. 236 responses were received.

30 Apr -
28 May

Smoke Free Spaces: Public consultation about smoke-free areas. The community were invited to participate in a survey or provide a written submission. The engagement aimed to establish whether more smoke free areas were wanted by the community. There were 99 submissions.

14 Nov -
12 Dec

Sport and Recreation: The feedback from this consultation informed the update of the Kingborough Sport and Recreation Facilities Strategy. There were 1030 responses.

ENGINEERING SERVICES

The Engineering Services Directorate is responsible for preparing and delivering the capital works and maintenance programs for Council's infrastructure assets

As part of the capital works and maintenance programs, the department works on creating long-term service objectives, planning for asset management, creating policies and strategies, hydraulic modeling, stormwater capacity and quality controls, engineering design and survey, and project management. Along with managing the Council's fleet and plant, the team also looks after the existing assets, which include parks, playgrounds, reserves, roads, stormwater and buildings.

A few key achievements during 2023/24 were:

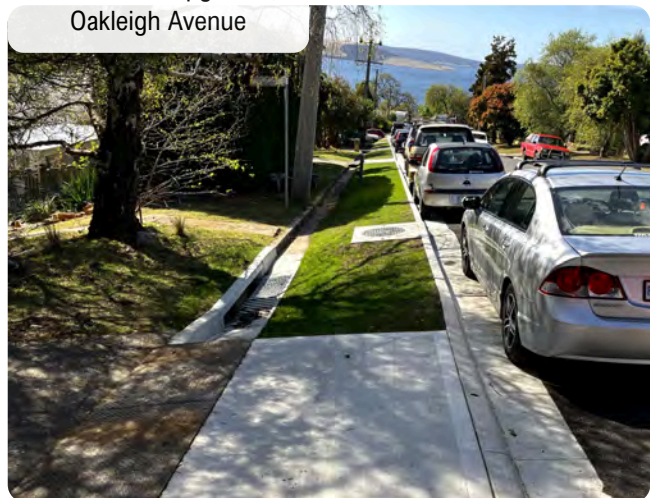
- Completed revaluations of all Council's open space assets, including parks, playgrounds and tracks and trails.
- Completed revaluations of all Council's building assets, including community halls, public amenities and office spaces.
- Worked with consultants to engage the community and stakeholders to develop a Master Plan for Margate Main Street.
- Applied for and awarded grant funding under the Better Active Transport Program, Black Spot Program, Vulnerable Road User Program and the Safer Rural Roads Program:
 - **Better Active Transport:** Algona Road shared path feasibility study, Old Station Road to Davies Road shared path, Summerleas roundabout to Whitewater Creek Track path link.
 - **Black Spot Program:** Beach Road and Church Street junction signalisation.
 - **Vulnerable Road User Program:** Snug footpath Channel Hwy between Snug Tavern and Snug Tiers Road.
 - **Safer Rural Roads Program:** Sandfly Road sealed shoulders.
- Prepared detailed designs for future projects, including Blowhole Road reconstruction, Davies Road reconstruction, Channel Highway footpaths (vic157), Pelverata Road section reconstruction (vic. 560).

- A wide variety of capital projects were commenced / completed in 2023/24. The projects varied in complexity and budgets. Some project highlights included:

- Stage 2 of the Gemalla Road reconstruction in Margate, including upgraded stormwater system and new footpaths.
- Upgraded stormwater systems at Hutchins Street, Oakleigh Avenue, Denehey Road and Hackford Drive, Roslyn Avenue, Mona Street and Nicholas Drive.
- New section of concrete footpath along Wells Parade, Blackmans Bay.
- Oval drainage upgrades at Kelvedon Park, Tarooona.
- New carpark at the start of the Kaoota tramway track on Lawless Road, Margate.
- New toilet facilities at Snug Beach and the Kingston Mountain Bike Park.
- Refurbished toilet block at the Tarooona foreshore reserve.
- New multi-access toilet amenities at the Kingborough Sports Centre.
- DDA compliant access ramp and improved landscaping at the rear of the Kingborough Sports Centre.
- A new playground and landscaping at Spring Farm, Kingston.
- New concrete shared path through Kingston Wetlands to connect to the Whitewater Creek Track.

- New shared paths along Whitewater Creek through Spring Farm and a Connector Track from Spring Farm to the Twin Ovals.
- Upgraded a large section of footpath along Summerleas Road, Kingston.
- New pathways through the Dru Point Reserve in Margate.
- Installed two new bridges along the Nierinna Creek walking track in Margate.
- Upgraded local path links between Summerleas Road and Firthside in Kingston.
- Repaired slip failures at Kregors Road, Huon Road, Proctors Road and Sandfly Road.
- Sealed rural bridge approaches on Chandlers Road and Old Bernies Road in Margate.

Stormwater Upgrades,
Oakleigh Avenue



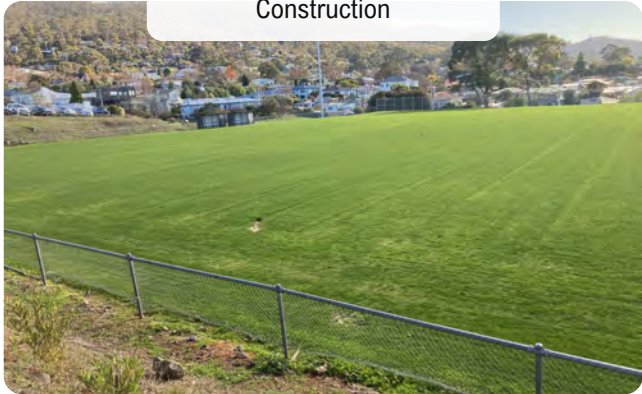
Footpath Construction, Dru Point



Gemalla Road Construction



Kelvedon Park Oval Drainage Construction



Playground, Spring Farm



Snug Foreshore Toilet Block



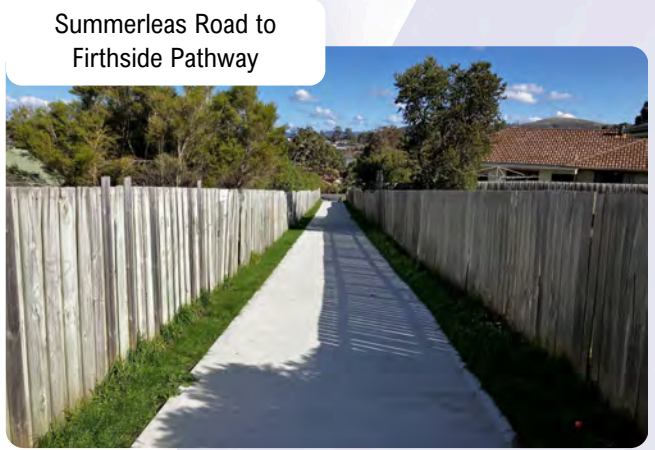
Spring Farm Track with Wayfinding



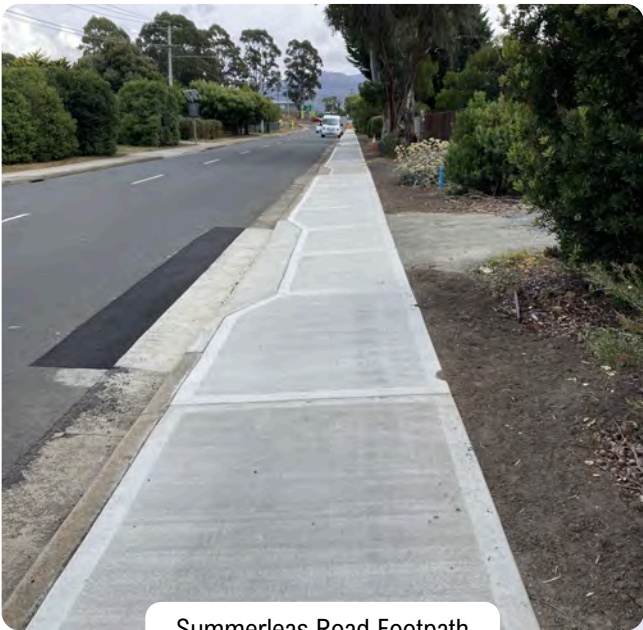
Kingston CBD Upgrade



Wetlands Shared Path



Summerleas Road to Firthside Pathway



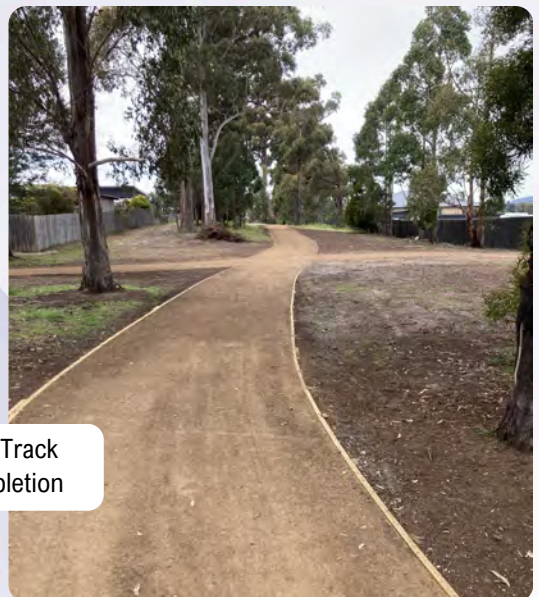
Summerleas Road Footpath

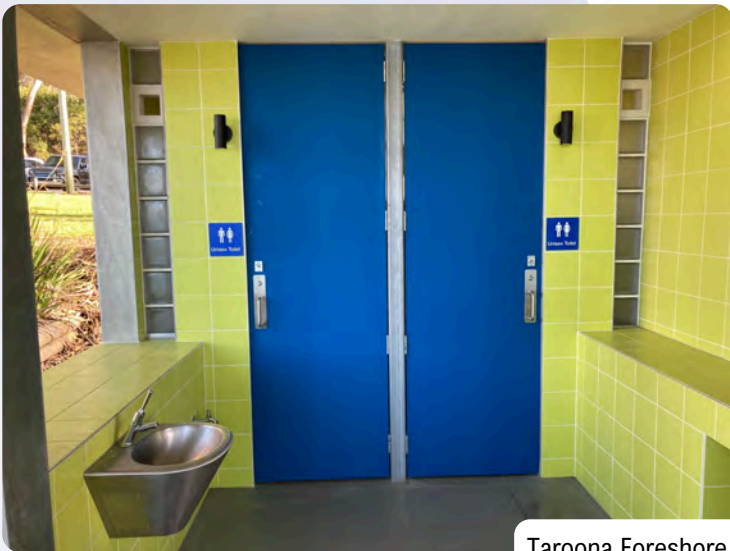


Lawless Road Extension to Kaoota Tramway Track



Twin Ovals Connector Track Construction and Completion





Taroona Foreshore Toilet Block





KINGBOROUGH WASTE SERVICES

Established in 2011, Kingborough Waste Services (KWS) is a fully owned subsidiary of the Kingborough Council.

KWS oversees the management of numerous waste operations, such as the management of the Barretta and Bruny Waste Transfer Stations, kerbside waste administration, recycling, food and organics (FOGO) kerbside collection services, public place bin servicing, and support for the Council's Waste Management Strategy actions. An independent Board with two members from Council Management and two outside directors, including an independent Chair, is in charge of KWS.

Using various initiatives, one of the primary objectives of the Waste Management Strategy for the financial year 2023/2024 was to divert waste from landfills. Through these initiatives, some materials were kept out of landfills, making up 45% of the waste that was diverted for reuse.



Books & Magazines

2022/23 305kgs
2023/24 295kgs



Coffee Pods

2022/23 567kgs
2023/24 905kgs



Light Bulbs

2022/23 33kgs
2023/24 51kgs



Household Batteries

2022/23 244kgs
2023/24 291kgs



Printer Cartridges

2022/23 157kgs
2023/24 156kgs



Small e-waste

2022/23 137kgs
2023/24 306kgs



Organic Waste

2022/23 2,680 tonnes
2023/24 2,389 tonnes



Xrays

2022/23 206kgs
2023/24 145kgs



Paint

2022/23 17,692 litres
2023/24 19,000 litres



Engine Oil

2022/23 28,000 litres
2023/24 34,000 litres



TV & Computer e-Waste

2022/23 40 tonnes
2023/24 38 tonnes

TYPEFACE

PRINT • SIGN • DISPLAY



**NO BAGS
JUST BINS**
RECYCLING WINS



b

all
things
educ

ENVIRONMENT, DEVELOPMENT & COMMUNITY SERVICES

The Environment, Development and Community Directorate supports many of the outward facing functions of Council. Staff within the Directorate are connected to the community and well positioned to understand issues that arise and advocate for these going forward. The key services delivered by the Directorate are Environmental Health, Natural Areas and Biodiversity, Community Resilience and Disaster Response, Statutory Planning, Building and Plumbing, and Community Services.

ENVIRONMENTAL HEALTH

Water Quality

Council's Environmental Health team monitors the water quality of our recreational beaches during the warmer months (December to March) as a requirement under the *Public Health Act 1997*.

292 recreational water samples were collected during the 2023/24 reporting period.

At the end of the 2023/24 recreational water sampling season, Taroona Beach and the northern end of Blackmans Bay Beach both received a water quality rating of 'Good'. However, the southern end of Blackmans Bay Beach has received a water quality rating of 'Poor', which means swimming is not advised. The ratings are based on the sampling results over the last five years.

Understanding the reason for the poor water quality at Blackmans Bay South is a priority for Council. A targeted investigation of the local stormwater system and other catchment and marine inputs that may impact the water quality at the beach is in development. We continue to collaborate with external partners including the Derwent Estuary Program, the Department of Health and TasWater to manage recreational water sites.

Food Safety and Surveillance

450 permanent, mobile and temporary food businesses licences were issued in Kingborough during the 2023/2024 financial year. Council's Environmental Health Officers conducted regular inspections of these food premises, including at public events, and fairs. Staff completed 202 food premises inspections as determined by the Tasmanian Food Business Risk-Classification System.

Council was also actively involved in the Tasmanian Food Safety Surveillance Program, a joint initiative between local government and the State Department of Health. As part of the program, Council conducted sampling, food safety surveys and monitoring at food premises, including assessment of microbial growth in sushi from local businesses. The results of surveys and sampling are used to guide food safety policy and procedures and assist with the development of educational material.

Environmental Health Officers received and actioned 10 food related community complaints and issued two Infringement Notices due to non-compliance with the *Food Act 2003*.

Immisation

Council coordinates a range of immunisation services for the community, including monthly infant clinics and the School Based Immunisation Program. Through this program 1079 vaccinations were delivered in the reporting period.

The school program is conducted over several visits to schools located in Kingborough throughout the year. It involves immunising Grade 7 students with the Human Papillomavirus and Diphtheria, Tetanus and Pertussis vaccines, and Grade 10 students with the Meningococcal ACWY vaccine.

Council undertook 14 school-based immunisation sessions and held an additional catch-up clinic for students who were absent during our school visits.

Demand for Council’s monthly infant clinics grew through the 23/24 year with the Environmental Health unit running an additional community flu clinic to meet this demand. Clinics continue to be fully subscribed reflecting the value the community place on the service.

There was a decline in the total number of vaccinations administered by Council and the total number of school visits from last year. This is partly due to the school immunisation program starting later in the 2024 school year and therefore falling across two reporting periods and the Human Papillomavirus vaccine for Year 7 students changing from a two doses vaccine to a single dose vaccine.

Public Health and Environmental Complaints

Council continues to investigate and action community complaints relating to requirements under the *Environmental Management and Pollution Control Act 1994*, *Public Health Act 1997* and the *Local Government Act 1993*.

Council’s Environmental Health team investigated:

- 138 community complaints.
- issued two Environmental Protection Notices; and
- issued two Infringement Notices for offences against the *Environmental Management and Pollution Control Act 1994* and the *Public Health Act 1997* respectively.

Complaints received related to matters such as:

Noise	46	Unhealthy Housing	7
Other Environmental Issues	26	Odour	6
Wastewater discharge	12	Failing Septic	6
Rats/vermin	16	Sewer Spill	3
Air Quality (inc. smoke)	11	Light Pollution	2



Public Health Statement

Section 72(1) (ab) of the *Local Government Act 1993* requires a statement of the Council's goals and objectives in relation to public health activities to be included in the Annual Report.

Council's public and environmental health functions are carried out by the Environmental Health Unit, which forms part of the Environmental Services Department. The Unit's organisational structure consists of the Manager Environmental Services, Coordinator Environmental Health, three Environmental Health Officers and an Administration and Immunisation Officer. Additionally, four Nurse Immunisers are employed on a casual basis.

Functions administered by the Unit in accordance with the provisions of the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003*, *Building Act 2016*, *Environmental Management and Pollution Control Act 1994*, *Burial and Cremation Act 2019* and other identified programs includes regulation or services within the following categories:

- Food safety;
- Notifiable diseases;
- Immunisations;
- Public health risk activities;
- Unhealthy premises;
- Water quality monitoring including beaches, pools and private drinking water suppliers;
- Public health and environmental nuisances;
- Public health education and promotion;
- Emergency management;
- Onsite wastewater management;
- Private burials;
- Pollution (air, land and water).



Registered Food Businesses

2022/23	211
2023/24	215

Registered Mobile Food Businesses

2022/23	63
2023/24	54

Registered Temporary Food Businesses

2022/23	160
2023/24	181

Food Inspections Conducted

2022/23	193
2023/24	202

Notifiable Disease Notifications/Investigations

2022/23	10
2023/24	15

Vaccines Administered

2022/23	2,370
2023/24	1,079

Registered Public Health Risk Activities - Premises

2022/23	2
2023/24	2

Licences Public Health Risk Activities - Operators

2022/23	5
2023/24	5

Customer Enquiries / Complaints

2022/23	
2023/24	138

Registered Water Carters

2022/23	5
2023/24	7

Registered Private Water Suppliers

2022/23	
2023/24	3

Recreational Water Samples Collected

2022/23	251
2023/24	292

Plumbing Permit Assessments

2022/23	106
2023/24	82

NATURAL AREAS & BIODIVERSITY

Kingborough is home to an abundance of bushland and expansive coastlines. The biodiversity and quality of habitat found in these environments has been a focus for Council this year. Activities have included habitat restoration, developing and maintaining corridors to connect natural landscapes, and monitoring actions to better understand our diverse environments.

Ensuring strong collaboration has also been key, with partnerships a key theme for the year. These relationships help to deliver better conservation outcomes across larger areas, while also promoting a sense of community ownership and responsibility for the local environment.

Growing for Natural Areas

Working with our nursery volunteers, Council grew over 11,000 native plants for use in 48 bush, coastal and creek restoration projects this year. Local Landcare groups planted 2300 of these across 17 different sites, while the Natural Areas and Biodiversity team focused on rehabilitation of threatened plant communities. Council's 'white gums for forty-spotted pardalotes' initiative saw over 300 seedlings distributed to the community, helping landowners increase habitat for the species in areas known to support the Endangered birds.

Kingborough Environmental Fund

The Kingborough Environmental Fund collects financial biodiversity offsets paid by developers and landowners for the loss of high conservation value vegetation and habitat in Kingborough. It then finds and secures appropriate offset sites to compensate for the values that have been lost. A new Fund Implementation Plan 2023-2027 was endorsed this year to guide actions for the funds next phase. To date 242.9 ha of bushland has been protected within 6 covenants in Kingborough. The plan includes the securing of two additional conservation covenants, alongside the continued support for landowners to monitor and manage the ecological values of previously secured covenants. Several revegetation projects were also delivered, providing threatened species habitat and conservation of threatened plant communities.

OUR WILDLIFE

Staff and Landcare volunteers undertook surveys and camera monitoring in bushland reserves, providing information and insights to guide future management of these areas. Sightings this year included Tasmanian devils, Eastern quolls and swift parrots, while potaroos featured in a number of small urban reserves.

Penguins

Council worked in little penguin colonies, continuing to deliver monitoring and site maintenance with stakeholders and volunteers across several locations. A new breeding site was discovered in Tinderbox and, with the support of local landholders, is now part of the annual survey program.

Deer

Regional Deer Management Officers have been working with Council and community to better understand and prevent the impacts of feral deer. Council endorsed a position to outline management approaches and the need for strong partnerships when working towards feral deer eradication in Kingborough.

Ducks

We worked with experts, neighbouring Councils and community, delivering an education program around native and feral duck species, including how to protect our native ducks. Community events were held, website material developed, books distributed, and the installation of new signs completed.

Birds

Council led two community surveys during Birdlife Australia's 'Great Aussie Bird Count'. Participants surveyed alongside Council staff in Algona Reserve and Whitewater Creek, contributing information and bird data to guide future conservation activities.



Counting birds in the Whitewater Creek Reserve as part of the Great Aussie Bird Count

Cat Management

In Kingborough it is estimated that over 24% of households own cats. Working with cat owners and the wider community remains a focus for Council, with staff delivering a hands-on approach to cat management. Activities have included community events, door knocking, engaging with households and targeted communications providing information about responsible pet ownership.

Strong partnerships also underpin the success of Council's cat management program. This year, Ten Lives facilitated the removal of 33 cats from Kingborough's high priority areas, while Southern Tas Cat Rescue trapped a further 72, including 23 from sites near Cat Prohibited Reserves. Council also continues work alongside NRM South and this year saw the start of delivery actions for 'Biodiverse Bruny'. This 5-year project involves a number of conservation initiatives aimed at the protection of wildlife and Bruny's unique environment, including ongoing removal of feral cats.

Implementation of the Bruny Island Cat By-law also continued. Partnerships between Council and community have helped to drive the success of this program, with most domestic cats on the island now registered and contained. The accomplishments of the Bruny Island Cat Management Project were recognised this year, with Council and Project partners receiving the 2023 Habitat & Wildlife Conservation Award from Keep Australia Beautiful Tasmania.

CONNECTING WITH NATURE

Council continued to provide opportunities to get involved in nature, whether for physical or mental health, citizen science or conservation. Staff guided the community through bushland reserves during senior and seasonal walks, and Dose of Nature continued to be a popular weekly event. Over ten different reserves featured this year, with health professionals guiding participants through nature connection and the positive impacts to our health and wellbeing.

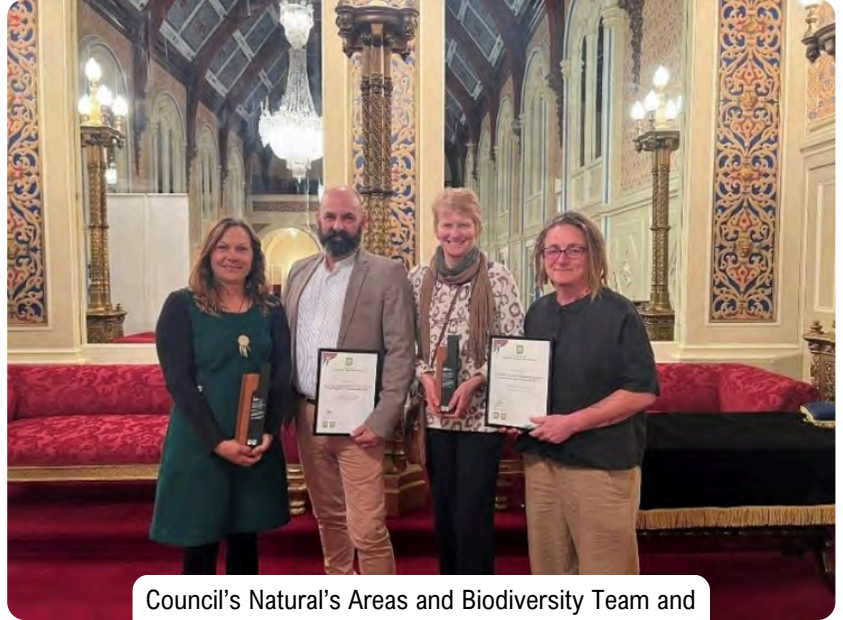
Schools engaged with our natural environment, as Council supported initiatives for students to both learn and connect with nature. Activities included a guided platypus discovery with Kingston Primary, while Margate Primary held Bush Kinder and planting events in their local reserve.

National Tree Day saw great community involvement again this year, adding 1000 native plants to support biodiversity and swift parrot habitat in Tarooma Park. Several organisations partnered with Council to deliver the event, including the Tarooma Environment Network, Tarooma Scouts and the youth led 'Co-Exist Collective'.

Landcare

Council partnered with local groups and Landcare Tasmania, delivering conservation activities across the municipality. Events celebrating our Landcare volunteers both promoted their work while also encouraging residents to visit local reserves. One event saw over 50 locals join Council and Algona Landcare to discover the many benefits of getting involved in Landcare activities in their local reserve.

Council's Natural's Areas and Biodiversity Team, in partnership with the South East Tasmanian Aboriginal Council, were awarded the First Nations Landcare Collaboration Award. A key component of this partnership is the Trainee Aboriginal Land Management Officer program. This traineeship has provided mentoring and experience in environmental management, including both indigenous perspectives and contemporary practices.



Council's Natural's Areas and Biodiversity Team and the South East Tasmanian Aboriginal Council at the 2024 First Nations Landcare Collaboration Award

Climate Change Program

This year the Climate Change Program has focused on building resilience and the adaptive capacity of Council by updating the Climate Risk Register and developing tools to understand the exposure of our assets in the coastal zone to future risks. Kingborough's extensive coastline is one of our municipality's greatest assets. It supports diverse natural ecosystems, provides for recreational and commercial activities, carries an extensive road network, and supports the many communities. In response to a changing climate driving increased sea levels, storm surges and coastal flooding and erosion, Council's Coastal Hazard Policy was developed. The policy sets out a framework to understand the hazards and reduce the impact of these on both built and natural assets. This year has seen a focus on the development of a Coastal Hazards Decision Making Framework. The framework will ensure that the design, construction and maintenance of assets such as roads, bridges and the stormwater system that are located near coastal hazards considers the future impacts and incorporates capacity to adapt to the changing conditions.

This work will be supported by an Australian Government grant to develop a planning tool to assess the degree of exposure of each type of asset to coastal hazards to inform our long term financial planning and Council's Asset Management Strategy.

Council completed an updated climate change risk assessment this year to gain an organisation-wide perspective on the risks and solutions to climate change hazards and opportunities relevant to Kingborough. The risks and actions developed will now form the basis of the revised climate change adaptation plan being developed for Council in 2024-25.



Bushfire Program

With 90% of the municipality being bushfire prone, the risk of wildfire impacting our community is high. Council's Bushfire Program is focused on managing the risk on Council land which at just under 3% of land within the municipality, is a small portion of the overall land area. Council manages over 90 reserves, the largest of which is Barretta Reserve at 34Ha in Electrona. Most of the reserves, being small in size, have a potential fire run of less than 300m, meaning the fire intensity within them will be lower as a complete head fire doesn't have enough distance to develop. This doesn't mean houses directly adjoining reserves aren't at risk, but fuel breaks are an effective way to mitigate the risk.

The requirements and projects within Council's Bushfire Risk Reduction Strategy continue to be actioned with an updated strategy being delivered next year to ensure it continues to meet industry best practice.

Thirty-one fuel breaks and trails and 11 hazard management areas were maintained across the municipality to reduce the risk of fire in a Council reserve impacting a neighboring property. This permanent network of vegetation removed areas directly reduces the fire risk to reserve neighbours and the likelihood of fire spreading out of them into the municipality.

This annual work program is one of the main ways we protect our reserve neighbours and greater community. This year we completed planning to upgrade Cartwright reserve in Taroona to a Category 2 protective fuel break. The on-ground works will be completed in 24-25 to create a new, state registered fire break.

Several reserves, including Huntingfield and Whitewater Creek Reserve were assessed to ensure they meet the required level of hazard reduction, with vegetation treatment undertaken where required. Council is an active member of the Southern Fire Management Area Council (SFMAC) and the Hobart Fire Management Area Council (HFMAC). These partnerships with other land management agencies and Councils coordinate the treatment of bushfire risk at a landscape scale through planning, assessment and collaborative work to treat fuels. For example, Council supports Tasmania Fire Services, Parks and Wildlife's and Sustainable Timber Tasmania's burn programs. These landscape scale burns contribute greatly to the fuel reduction in the municipality.



DEVELOPMENT SERVICES

Planning Services

Planning Services is responsible for the assessment of development applications, issuing planning permits and monitoring compliance in accordance with the *Land Use Planning and Approvals Act 1993* and the *Kingborough Interim Planning Scheme 2015*. This includes consultation, referral and assessment of planning applications, preparation of planning reports, recommendations and, where appropriate, delegated approvals as well as the enforcement of planning permit conditions and compliance with the scheme. For some applications there may be planning appeals through the Tasmanian Civil and Administrative Tribunal; they may be lodged by the applicant or representors.

The Planning team also undertakes strategic planning tasks in addition to statutory assessments. Work has continued on the draft Kingborough Local Provisions Schedule, which will be included in the upcoming Tasmanian Planning Scheme. Participating in various State Government led projects under their 'planning reform' initiative has involved additional strategic work. These projects include, but

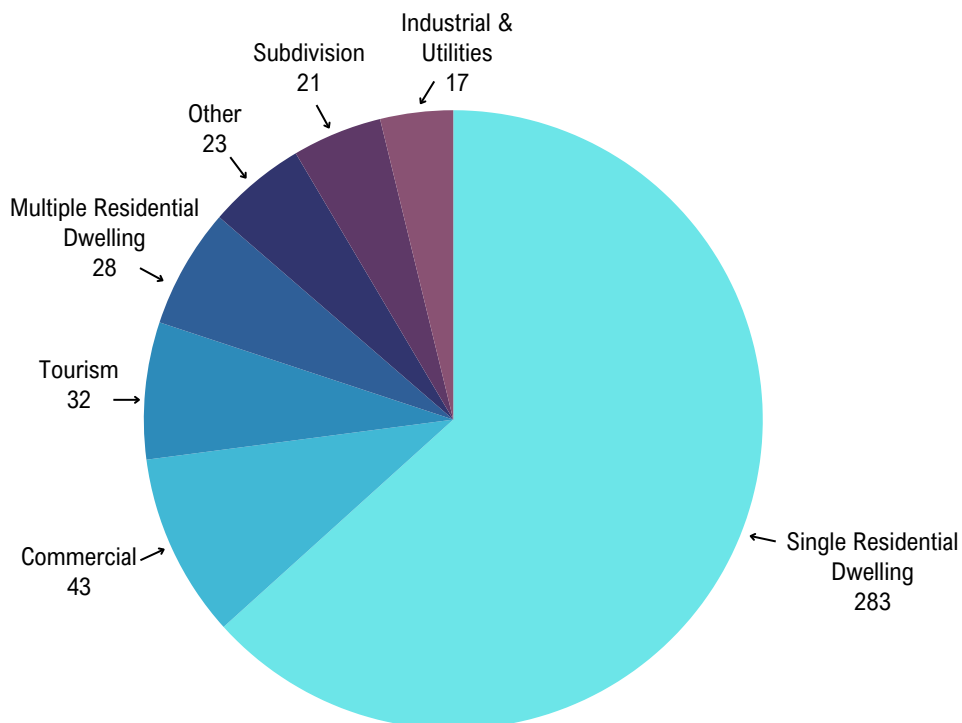
are not limited to, the implementation of State Planning Policies (TPPs), a review of the state-wide Standard Planning Provisions (SPPs), an assessment of the Southern Tasmania Regional Land Use Strategy, and contributions to the implementation of the 30 year Greater Hobart Plan.

As can be seen below, Kingborough saw a variety of development types for new proposals within the municipality in 2023 and 2024, with continued strong growth in residential development.

Building Services

The Building Permit Authority of Council is managed by Building Services. The Building Services team oversee the implementation of legislation governing construction and building within the municipality, making sure that the National Construction Code, the *Building Act of 2016* and the Building Regulations of 2016 are all followed.

In the most recent financial year, 305 more occupancy permits were granted, indicating the municipality's ongoing growth.



Plumbing Services

Plumbing Services is in charge of Council’s legally mandated Plumbing Permit Authority role and collaborates closely with Building Services. The *Building Act of 2016*’s provisions pertaining to plumbing, including the responsibility of Plumbing Surveyors for examining plumbing work done during construction, falls under the purview of staff in this department.

Development Engineering

Development Engineering staff evaluate the infrastructure needs of development applications and keeps an eye on the conditions in approved planning permits, especially with regard to work related to road and subdivision construction. These officers act as a liaison between Engineering Services and Council’s regulatory planning division as well as external referral organisations like TasWater and the Department of State Growth.

Meeting Statutory Requirements

Council continued to implement quality assurance safeguards to ensure statutory planning and building requirements were met. The Pathway process management system ensured that timeframes and mandatory referrals were observed, assessment protocols followed and routine audits carried out.

Development Services Enforcement

In order to guarantee that building and planning regulations are followed, the Development Services team, together with Council’s Compliance team, continue to ensure compliance with legislation. This has been achieved by a number of means including monitoring obtainment of approvals, compliance with conditions, education, penalties to encourage change of behaviour in addition to a number of prosecutions in the Magistrates Court.

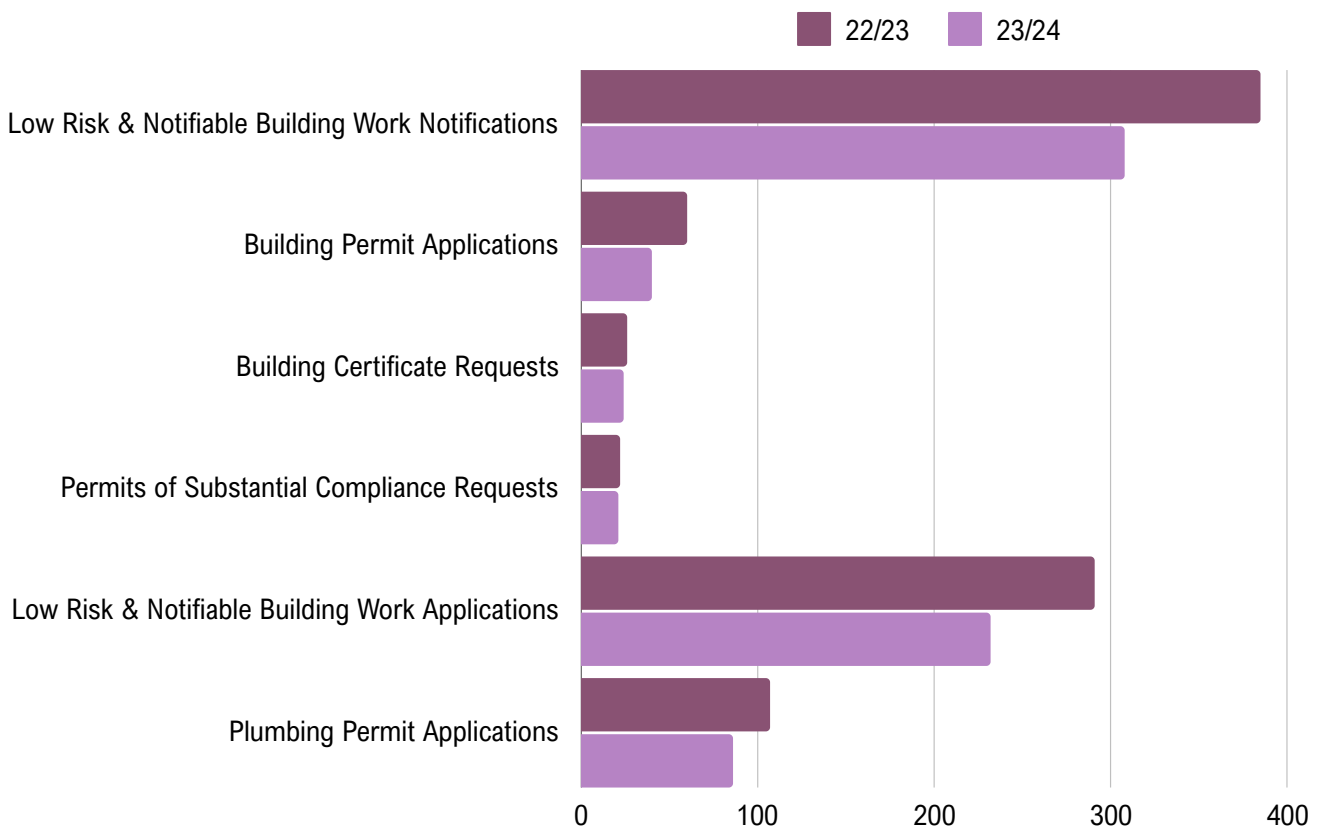


Chart comparing building & plumbing applications and notifications received by Council during 2022/23 and 2023/24 financial years

EMERGENCY MANAGEMENT & COMMUNITY RESILIENCE

Emergency Management and Recovery

Council continues to participate in a variety of regional and statewide committees and working groups. This includes the Southern Regional Emergency Management Committee, Southern Regional Social Recovery Committee, Municipal Coordinators Liaison Group and the Community Resilience and Capacity sub-committee. All of these are valuable in providing a coordinated approach to emergency management, recovery and resilience across the region. Kingborough also has its own Municipal Emergency Management Committee that meets regularly; the primary purpose of which is to determine and review emergency management policy for the municipal area.

Training has continued for our Evacuation Centre Management and Emergency Response Team. This has included training in the Australian Inter-Service Incident Management System (AIIMS), Child and Youth Safe Organisations Framework specific to evacuation centres and cultural awareness in evacuation centres. Council is also participating in a Person-Centred Emergency Preparedness (P-CEP) project and provides local government representation on the People with Disability Emergency Preparedness Project Advisory Group.

Exercises remain an essential component of preparedness to enhance capability and contribute to continuous improvement. Council has participated in desktop scenario-based exercises across a range of hazards including bushfire, flood, dam failure and oil spills.

Council also coordinated its own internal exercise to test internal processes and procedures for the activation and operation of an evacuation centre. Council has a statutory role in the operation of an evacuation centre during an emergency and it is a service delivery unlike all others. It is a safe shelter when people have nowhere else to go and can mean congregate sheltering for an unspecified period eg - two days to possibly two weeks. Council manages the identified facility for our community with support agencies such as the Salvation Army, Red Cross and St Johns. The exercise was very successful in providing both valuable experience and a significant increase in awareness and knowledge for staff. Evacuation centre support agencies were also brought together separately to maintain strength in our networks for when we need to work cooperatively to deliver for our community.



Council's Emergency Response Team participating in an Evacuation Centre exercise



Community Resilience

Bushfire preparedness was a focus area for community forums conducted in the lead-up to the high-risk weather season. These events were held in conjunction with the Tasmania Fire Service at North Bruny, South Bruny, Allens Rivulet, Middleton and Kettering. There was strong community attendance and engagement across all events.

Council continued to work closely with other organisations such as Australian Red Cross (ARC) and Sparking Conversations Igniting Action (SCIA) on projects throughout Kingborough.

Be Ready Bruny is a joint project with the ARC on Bruny Island. The project helps people prepare themselves and increase both individual and community resilience for inevitable events. The project aims to increase risk awareness and motivate people to take action to mitigate their risks. Numerous activities and events have been held to assist community members to acquire knowledge about their risks, build their skills and capacity to take care of themselves and others both psychologically and practically. This project spans the calendar year and more events are planned in the future.

Council continues to work with the SCIA team on a federally funded community bushfire resilience project in the communities of Bonnet Hill, Leslie Vale and Longley. The project offers tailored advice to households preparing for bushfire and works with the communities to strengthen networks between neighbours that will create more bushfire resilient communities. There are several resources coming out of the project that will benefit the entire municipality. This includes a demonstration project at Sandfly Hall which enables the community to see ways they can upgrade, retrofit, or landscape their homes and garden to provide better protection against bushfire. A Plant Flammability Guide has also been produced in conjunction with UTAS, to help inform people about plants to include in your garden to make a more bushfire resilient space. The project is continuing to provide benefits to local communities in both the tailored approach and outcomes.



Local resident participating in a Risk and Readiness assessment with a SCIA team member



Mayor, Cr Paula Wriedt, Kathryn Clark from Australian Red Cross and Deputy Mayor, Cr Clare Glade-Wright at the SCIA Launch Event



TFS representatives talking to residents about bushfire preparedness at Middleton



Bruny Island residents taking part in a RediCommunities discussion



COMMUNITY SERVICES

Kingborough Awards

The annual Kingborough Awards were held on Saturday 7 January 2024 to recognise members of our community who make ongoing positive contributions to the Kingborough municipality. The following community members were awarded:

Citizen of the Year: Hester van Niekerk

Young Citizen of the Year: Amelie Hudspeth

Community Group of the Year: Kingborough Community Missions



Citizenship Ceremonies

Council hosted 4 Citizenship Ceremonies across the year welcoming 149 new citizens into our community from 73 different countries.

Community Grants

Council was able to support a variety of initiatives and programs through the Community Grants Program in 2024. The Kingborough Council Community Grants Program supports not-for-profit organisations to deliver initiatives and programs that provide a community benefit. In 2024, 19 separate organisations received grant funding under the program.

Indian Festivals Association of Tasmania	Assistance with activity costs for Diwali (the Festival of lights)	\$ 3,000
Kingston Community Garden Inc.	Assistance to purchase materials for shelter renovations and raised garden beds	\$ 3,000
Lower Longley Hall Management Committee	Assistance to purchase flooring materials for kitchen refurbishment	\$ 3,000
Channel Heritage and Folk Museum Association Inc.	Assistance to undertake creation of a mural on the Channel Museum at Margate	\$ 3,000
Taroona Community Association Inc.	Assistance to update the community website	\$ 3,000
Van Diemen Archers	Assistance to purchase Target Butts for school groups	\$ 3,000
West Winds Community Centre	Assistance to purchase stackable chairs for the West Winds Community Centre	\$ 3,000
Friends of Longley Area Group (FLAG)	Assistance with activity costs for children's entertainment and soft serve ice cream at 'Picnic in the Park'	\$ 550

Quick Response grant allocations for this period include:

Bangaldesh Association	Event support	\$ 650
Bangla Language Club	Event support	\$ 350
Kingston Beach Surf Life Saving Club	Event support	\$ 650
South Channel Residents and Ratepayers Assoc	Event support	\$ 1,000
Thai Association of Tasmania	Event support	\$ 1,000
Blackmans Bay Community Association	Support edible garden trail	\$ 900
A Day at the Park	Event support	\$ 1,000
Tamil Arts & Cultural Society Tasmania	Event support	\$ 1,000
Bruny Island Arts	Equipment purchase	\$ 647
Sustainable Living Tasmania	Event support	\$ 500
Multicultural Council of Tasmania (auspicor)	Event support	\$ 1,000

HEALTH & WELLBEING

Kingborough Health and Wellbeing Strategy 2024-2029

In 2023 Kingborough Council received a grant under the state Lift Local Grants program to develop a Health and Wellbeing Plan for Kingborough. As part of the engagement process, the feedback received told us that Kingborough Council is meeting many community needs by providing services and facilities that support health and wellbeing and key themes to continue to build on were:

- Encourage and support a healthy, active and involved community
- Provide healthy spaces and places
- Create a safe and inclusive community that supports a sense of belonging.

The resulting Strategy (endorsed August 2024) identified strategic outcomes related to each of these themes and includes an action plan to deliver the outcomes over the next five years.

Learning for Life

Learning for life is a monthly program of health, wellbeing, arts and learning opportunities provided at a subsidised rate to ensure that members of the community remain socially connected and have access to lifelong learning. In the past 12 months some of the programs offered included Pilates classes, healthy meals on a budget workshops, an introduction to perimenopause information session and the popular weekly 'dose of nature' walks.

The Really Really Free Market

The quarterly Really Really Free Market continues to be a popular event and not only prevents unwanted items going to landfill, it also great opportunity for the community to find items and treasures at no cost at all! Each market features an average of 30+ tables and Mamma Rosa attends to spread the "No Waste Nothing" message.



DIVERSITY & INCLUSION

Kingborough Multicultural Action Plan 2024

To support our growing multicultural population, Kingborough Council established a Multicultural Advisory Group in July 2023. The creation of the group was largely thanks to a notice of motion put to Council on 19 December 2022 by a Kingborough resident.

The purpose of the Multicultural Advisory Group was to advise on the best ways to increase understanding of the issues being experienced by people from culturally and linguistically diverse (CALD) communities, assist preparing and distributing a survey and to provide a framework to work within.

A total of 257 people from the CALD community responded to the survey, which told us that the vast majority of respondents think Kingborough is a great place to live, work and enjoy community activities. However, approximately half of the survey respondents reported having experienced or witnessed racism and/or discrimination. Key focus areas identified from the survey were celebration of diverse cultures, improving communications and engagement, inclusion, shared learning and improving outcomes. This important information influenced the development of the Kingborough Multicultural Action Plan (endorsed in August 2024) and reinforced the aim to create positive change.



Kingborough LGBTIQ+ Action Plan 2023 - 2025



Kingborough Council is now in the implementation phase of the Kingborough LGBTIQ+ Action Plan 2023 – 2025. Initiatives completed include, provision of inclusivity and awareness training for Councillors and staff, the Great Kingborough Bake Off held in TasPride week and updating the Council flag schedule to include flying the Rainbow Flag in Tasmanian Pride Week.





Diversity & Inclusion Statement

A subcommittee of the Disability Inclusion and Access Advisory Committee formed to consider how Council may better recognise and support the needs of people in the community who are neurodiverse, to address any potential discrimination. A neurodivergent person has one or more ways in which their brain functions outside the “typical” way. The Diversity and Inclusion Statement was endorsed by Council and promoted to raise awareness of neurodiversity amongst staff and the broader community, and to encourage inclusivity and reduce discrimination.



DIVERSITY & INCLUSION STATEMENT

Kingborough Council strives to be the model of an inclusive culture where diversity of thought and background is valued.

We acknowledge, value and respect people of all cultures, sexualities, beliefs, abilities, genders and ages, and support their rights of equal access, equity and participation.

We believe diversity of thought and background, together with an inclusive work environment are critical to support every person and team to excel. We want to enable innovation for continuous improvement of service delivery.

We strive for an environment where people feel they belong, are valued as an individual, and are respected with a shared sense of fairness.

Harmony Week

Our community's cultural diversity was celebrated with a Harmony Week Event held at the Community Hub in March. Live performances included Latin American music, Bharathnatyam dancing and a Colombian cultural dance activity. Attendees were able to participate in An Arabic Calligraphy and Ukrainian Samchykivka Folk Art workshop and enjoy a selection of Ethiopian, Indian, Turkish food.



ARTS

KIN Creative Program and Creative Space

A variety of workshops are offered as part of Councils KIN Creative Program, including sip and paint, ceramics, creative writing, basketmaking and ukulele workshops. Council seeks expressions of interest from local artists and makers to run the workshops which are always popular and sometimes have to be repeated to meet the demand.

Council maintains the KIN creative space at the Kingston Beach Hall which is available for hire at a subsidised cost for local artists to use for exhibitions, workshops or art classes.



KIN Sculpture Trail

This year 'Odd or Even' by Dan Tucker and 'Weedy' by Evie Silver won the 2023 Kingborough Council Acquisition Award from Art Farm Birch's Bay. 'Odd or Even' has been installed at Gordon foreshore and 'Weedy' is proposed to be installed at Tinderbox. Both artworks will form part of the KIN Sculpture trail.

POSITIVE AGEING

A range of programs are held by council to support older people in our community. Tuesday Talks are held on the first Tuesday of each month and provide informative, informal gatherings for older people to hear presentations on a variety of topics such as falls prevention, improving bone health and fire safety. Council also coordinates regular Seasonal Walks that take place four times a year to provide an opportunity to enjoy our walking trails at a slower pace and to learn about natural areas on the way. Pop-up Cafes are regular feature on Council's positive ageing calendar and are held during school holidays as an intergenerational initiative to allow newly trained young baristas to build up their hospitality work skills. The Café patrons listen to a guest speaker while enjoying their morning tea.

End of Life Events

Council continues to offer programming to increase the death literacy of our community with workshops, information sessions and this year the hugely successful End of Life Expo held as part of National Advance Care Planning Week in March. The free event included advice and information on wills, guardianships, advance care plans, financials, palliative care, types of funerals, natural burials, end of life doulas, grief and bereavement support and having those difficult conversations and more.

Volunteer Program

Councils volunteer program has been running for over 10 years and assists people aged 65 and over with transport, gardening and pet support. This year community volunteers provided over 4,048 hours of support and the program helps many members of our senior community to live in their own homes for longer and increases social connection.

YOUTH SERVICES PROGRAM

The Youth Services program is released each term and features workshops for young people aged 12 – 19 to participate in after school. Several initiatives commenced as part of obtaining a grant from the Premier’s Fund for Children and Young People in 2022 have continued including the Get Ready for Work program and after school workshops at the Kingborough Community Hub. A program of free activities for young people at Kingston Neighbourhood House has also run each term in 2024.

School Holiday Program

Each school holidays local students can book and enjoy activities run as part of Council’s School Holiday Program. The school holiday program is run during each school holiday period. Activities are held both on and offsite and over the past 12 months have included surfing, filmmaking, laser skirmish, rock-climbing, art workshops and more. Over 50 young people from Kingborough participate in each school holiday program.



Get Ready for Work

A four-day workshop was held in January, where the young people who attended completed valuable training to obtain skills and qualifications to prepare them for finding and securing work. Participants who attended completed training in barista skills, first aid, responsible service of alcohol, safe food handling and CV writing and interview techniques.

Get Ready for Work was also run with a group of Kingston High school students in term 3 of 2023, with great outcomes. Further grant funding has been secured to run the program for an additional two years.

Battle of the Bands

As part of Youth Week in April, Kingborough held a Battle of the Bands with the theme ‘Our Community. Our Voice’.

The event was a chance for young people to share their voices and creativity through music. The event was hosted by John X and judged by local industry professionals. First prize was the opportunity to professionally record a song at a local recording studio. Seven local bands entered, and the night was a huge success!



Youth Action Kingborough (YAK)

YAK provides an opportunity for young people to be involved in Council activities and provides a platform for discussion, leadership and community service. The group meets once a month at the Kingborough Community Hub and the meetings have a different focus or guest speaker. Recent highlights from the past 12 months include: guest speaker Liv from ‘Working It Out,’ a meeting at the Kingston library to tour and provide feedback on the available youth services, cooking soup for Loui’s Van, holding a meeting on International Day of Friendship, meeting with Cr Amanda Midgley to discuss the roles and responsibilities of Councillors. The group have also volunteered at Council events throughout the year, including Battle of the Bands and Night of Lights, sharing their face-painting talents or selling snacks to raise money for Kingborough Helping Hands.

KINGBOROUGH COMMUNITY HUB

It has been an exciting year at The Hub with many new events and hirers.

Art Screen Events hosted the second 'Stage and Screen' film festival which featured award winning films and documentaries as well as live stage performances. The inaugural A Day in the Park event took place at the Hub and Kingston Park and attracted over 5000 visitors. The Thai Songkran Festival took place in March and Council held a Celebrate Families Week event in May.

Volunteer Morning Tea

As part of National Volunteer week and to thank and celebrate all of Council's amazing volunteers, a morning tea was held at the Hub in May. Our volunteers were able to enjoy tea tasting thanks to The Art of Tea as well as a truly inspiring talk from the wonderful Edna Pennicott of Kingborough Helping Hands.



Night of Lights

Council held its second and popular Night of Lights in July to celebrate the winter solstice. The night included a variety of food trucks, kids craft and children's entertainer Mr Shaggles. A lantern parade was led by the Police Pipe Band and was followed by live music and a fire twisting show.

Christmas Carols

Council held Christmas Carols at the Hub in December and despite the bad weather it was estimated that over 1000 people attended. Carols were performed by local singers, choirs and bands with the night hosted by Darryl Peebles. There were a variety of food vans and children could enjoy Christmas craft and face painting.



INFORMATION SERVICES

Information Services is responsible for the delivery of information technology, information management and customer service functions

Customer Services

The Customer Services Unit provides a range of services for both external and internal customers, including the provision of general Council information, lodgement of service requests, lodgement of building and planning applications, facilities bookings, cashiering and a range of internal administrative activities including backfill secondments.

The following report includes a detailed breakdown of complaints and recognition of service compliments / positive feedback received in the last year:

Number of complaints received (including missed waste collections)

Asset Management	2
Community Services	4
Compliance	7
Development Services	5
Environmental Services	4
Governance	1
Kingborough Sports Centre	1
Property & Urban Design	8
Rates	1
Roads & Stormwater	11
Transform Kingston	1
Waste Services	744
Works Department	29
Total	818

Issue Type - Category of complaint on lodgement

Breach of legislation & policy by Council officer (KPI 5)	1
Cost of services and fees	2
Council assets and infrastructure	10
Council contractor action/behaviour/service	6
Council officer action/behaviour/service	3
Council procedure / process	4
Damage to private property	2
Delay in delivering a service	1
Delay in responding to a customer	7
Delay in taking an action	4
Kerbside collection service	4
Lack of action taken	12
Lack of communication/consultation	18
Missed bin collections (approx. 1.3 million collections per year)	718
Policy or decision made by Council, Council staff or a Council contractor	2
Program/event complaint	3
Quality of action taken	14
Quality of decision made	9
Quality of interaction	5
Quality of service provided	8
Reputational risk	1
Request for service, not a complaint	1
Staff conduct – non serious	4

Investigation Type - How the complaint was dealt with

Tier 1 - resolved at first point of contact	770
Tier 2 - required further investigation	47
Tier 3 - internal review of the complaint decision requested	1
Tier 4 - external review of the complaint decision requested	-

Outcome of the complaint

Acknowledgement and/or apology provided	18
Complaint/investigation not yet finalised	4
Complaint not substantiated	3
Counselling, disciplining, discussion and/or training of staff	4
Explanation of a decision or action or intention	68
Missed bin collections	718
Other	1
Repair/rework/replacement/refund	5
Request for service, not a complaint	2
Suggestion/feedback, not a complaint	1

Outcome of internal review

Original resolution was upheld	1
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Service Improvements - How the issue can be avoided in the future

- Council to undertake regular inspections of Council managed halls for cleanliness.
- Officer training/coaching regarding communication standards and response times.
- Internal review and discussion regarding communication standards and response times.

Service Delivery Compliments/Expressions of Appreciation	52
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Information Services

Key activities of the Information Services department include information/records management, provision and maintenance of information and communications technology (ICT) hardware and application software, helpdesk support, telecommunications and processing of RTI requests.

Projects for 2023/24 included:

- Further development of the Draft Local Provisions Schedule interactive map to align with directions received from the Tasmanian Planning Commission.
- Updates to the Kingborough Tracks and Trails interactive map in preparation for the upcoming revised edition of the Tracks and Trails booklet.
- Various ICT system upgrades.
- Internal data analysis for business process, data quality and performance reporting improvements.

The complaints management framework has been in place since April 2022 with data published quarterly on Council's website. The public actively provides feedback through this framework, assisting Council in identifying areas for improvement in service delivery.



Applications Lodged (DA's/Permits)

2022/23 1,700
2023/24 1,500



Infrastructure Service Requests

2022/23 2,700
2023/24 2,800



Customer Requests Processed

2022/23 7,500
2023/24 7,600



Calls Handled

2022/23 28,400
2023/24 26,300

BUSINESS SERVICES

The Business Services Directorate is responsible for the provision of finance, people and risk services

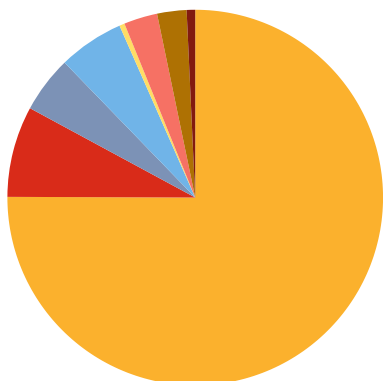
Finance

Finance is responsible for all financial management and reporting for both Council and Kingborough Waste Services Pty Ltd. It is also responsible for Council's long term financial planning. The operation of the Bruny Island Service Centre, which includes an Australia Post branch, also falls within Finance.

One of the major responsibilities is the ongoing review and update, in conjunction with management and the Council, of the Long Term Financial Plan. It is updated on a regular basis as circumstances change and new information comes to light. It is Council's intent to move to an underlying operating surplus on a sustaining basis. Council undertook an extensive budget review process which included workshops with Councillors to review expenditure to ensure it balances the need to provide services to the community while minimising increases in rates

Income Percentage

● Rates & Levies	75.05%	● Contributions	0.45%
● Fees & Fines	7.83%	● Dividends	2.89%
● Other Income	4.87%	● Investments	2.53%
● Grants	5.64%	● Interest	0.73%

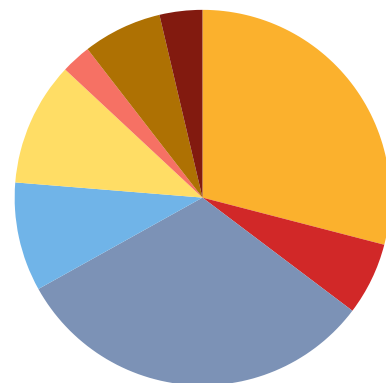


Risk

Business Services leads the maintenance of Council's operational and strategic risk registers including updates and identification of emerging risks. Business Services also acts as the conduit to and from the Audit Panel for the organisation.

Expense Allocation

● Upgrading & Maintaining Infrastructure (\$15,800,000)	29.04%
● Upgrading & Maintaining Community Facilities (\$3,400,000)	6.25%
● Governance & Administration (\$17,200,000)	31.62%
● Waste (\$5,100,000)	9.38%
● Recreation & Public Open Space (\$5,800,000)	10.66%
● Community Services (\$1,400,000)	2.57%
● Planning (\$3,700,000)	6.80%
● Natural Areas & Biodiversity (\$2,000,000)	3.68%



People & Safety

The People & Safety Team is responsible for the full suite of employee services including recruitment, onboarding, training and development and work, health and safety. It is also responsible for the development and implementation of appropriate strategies and a policies.

Staffing

Council employed a staff of 204 full-time equivalent employees as at 30 June 2024, including the employees of Council and Kingborough Waste Services Pty Ltd. Recruitment is undertaken in accordance with Council's recruitment policies and selection procedures which are based on the merit principle.

Council has a Workforce Plan which includes a workforce analysis and identifies critical skills and roles for the future. The Plan guides the organisation in building capacity and planning for a changing workforce.

Training & Development

Council is committed to supporting staff in furthering their careers and learning opportunities. Staff engaged in a wide range of training and vocational studies with a focus on operational requirements, compliance, work health and safety and professional development.

Industrial Relations

Council complies with all industrial relations requirements. Negotiations for new enterprise agreement covering Council employees were finalised in July 2023.

Work Health & Safety (WHS)

Council is committed to providing a safe and healthy work environment for employees. Incidents and work health and safety performance statistics are reviewed regularly by Council's management team. All incidents are reported, investigated and preventative actions implemented to minimise the risk of recurrence. Safety worksite assessments are also regularly undertaken by Council's WHS consultants. Council provides an Employee Assistance Program and rehabilitation support program to improve the wellbeing of employees.

Council is also responding to implement the requirements of the *Child and Youth Safe Organisation Act 2023*.





CHILD & YOUTH SAFE ORGANISATIONS

New legislation passed in Tasmania in July 2023 which saw the introduction of the *Child & Youth Safe Organisations Act 2023* from 1 January 2024, on the back of recommendations following the Royal Commission into Institutional Responses to Child Sexual Abuse.

The framework creates the Child and Youth Safe Standards, the Reportable Conduct Scheme, and establishes the Independent Regulator. This follows the introduction of the 10 National Principles and similar legislation in states around Australia, to put standards in place to support the safety of children & young people in our communities. Council is required to comply with the Standards.

The 10 National Principles include:

1. Child safety and wellbeing is embedded in organisational leadership, governance and culture.
2. Children and young people are informed about their rights, participate in decisions affecting them and are taken seriously.
3. Families and communities are informed and involved in promoting child safety and wellbeing.
4. Equity is upheld and diverse needs respected in policy and practice.
5. People working with children and young people are suitable and supported to reflect child safety and wellbeing values in practice.
6. Processes to respond to complaints and concerns are child focused.
7. Staff and volunteers are equipped with the knowledge, skills and awareness to keep children and young people safe through ongoing education and training.
8. Physical and online environments promote safety and wellbeing while minimising the opportunity for children and young people to be harmed.
9. Implementation of the national child safe principles is regularly reviewed and improved.
10. Policies and procedures document how the organisation is safe for children and young people.

Kingborough Council is firm in its commitment to keeping children and young people in our community safe in their interactions with Council, and our events and services.

Council has endorsed a Child Safe Policy and a Statement of Commitment reflecting the Child & Youth Safe Standards. A Working Group meets regularly to work towards compliance to the standards and the framework.

Ongoing training is in place for Council staff and management to increase their knowledge in this area, and support compliance to the standards.

Further information about the framework can be found by visiting the website of the Office of the Independent Regulator (oir.tas.gov.au)

Child Safe Statement of Commitment

Kingborough Council is working towards compliance with the ten Child Safe Standards to create a culture of child safety which reduces the opportunity for harm.

Our Child Safe Statement of Commitment applies to all employees, volunteers, work experience students, contractors, contract employees and councillors.

Kingborough Council is committed to the safety and well-being of children and young people and, as such, is committed to creating and maintaining a child safe organisation.

We have zero tolerance of child abuse and are committed to actively contributing to a child safe municipality where children and young people are protected from abuse.

Our commitment to the safety of children and young people is based on our duty of care and responsibilities to children and young people and always acting in their best interests.

Our commitment will be enacted through the implementation and monitoring of the Child Safe Standards, as specified under the *Child and Youth Safe Organisations Act 2023 (Tas)* and *Tasmania's Child and Youth Safe Organisations Framework (2023)*.

Our commitment to children and young people

We are committed to ensuring children and young people feel safe, empowered and are taken seriously if they raise concerns in relation to their safety and well-being.

We value and support diversity, inclusion and equality. In acknowledgment of the particular vulnerabilities of these groups of children and young people, and in accordance with the Child Safe Standards, we particularly support:

- the cultural safety of Indigenous Australian children and young people and children and young people from culturally and linguistically diverse backgrounds
- the participation and empowerment of children and young people with a disability, Indigenous Australian children and young people, children and young people from culturally and linguistically diverse backgrounds and children and young people who identify with the LGBTIQ+ community.

Processes for responding to and reporting suspected child abuse

Kingborough Council encourages the community to speak up when they are concerned about or suspect child abuse in any of our workplaces and is committed to responding to and reporting suspected child abuse.

Contact Kingborough Council on 6211 8200 for the various ways by which you can report your concerns or speak to a member of Council staff.



The Child and Youth Safe Standards

The Universal Principle: Applies across all 10 Child and Youth Safe Standards.

This means: Organisations must provide an environment that ensures the right to Cultural Safety of Aboriginal or Torres Strait Islander children is respected.



Standard 1: Child safety and wellbeing is embedded in organisational leadership, governance and culture.

This means: All people in the organisation care about children and young people's safety and wellbeing above everything else, and make sure they act that way and lead others to act that way.



Standard 2: Children and young people are informed about their rights, participate in decisions affecting them and are taken seriously.

This means: Children and young people are told about their human rights, have a say in decisions and are taken seriously.



Standard 3: Families and communities are informed and involved in promoting child safety and wellbeing.

This means: Families, carers, and communities know about and are involved in the organisation's child safety and wellbeing activities.



Standard 4: Equity is upheld and diverse needs respected in policy and practice.

This means: The rights of every child and young person are being met, and children and young people are treated with dignity, respect and fairness.



Standard 5: People working with children and young people are suitable and supported to reflect child safety and wellbeing values in practice.

This means: People working with children and young people are safe to work with them, and are respectful of them. They are taught how to keep children safe and well.



Standard 6: Processes to respond to complaints and concerns are child focused.

This means: Children, young people, families, carers, staff and volunteers are listened to and can share problems and concerns.



Standard 7: Staff and volunteers are equipped with the knowledge, skills and awareness to keep children and young people safe through ongoing education and training.

This means: Staff and volunteers keep learning all the time so they know how to keep children and young people safe and well.



Standard 8: Physical and online environments promote safety and wellbeing while minimising the opportunity for children and young people to be harmed.

This means: Children and young people are safe in online and physical spaces.



Standard 9: Implementation of the Child and Youth Safe Standards is regularly reviewed and improved.

This means: The organisation keeps reviewing and improving its child safety and wellbeing practices.



Standard 10: Policies and procedures document how the organisation is safe for children and young people.

This means: The organisation writes down how it keeps children and young people safe and well, and makes sure that everyone can see these documents.

Some of these definitions have been rephrased for simplicity. For the original versions, see Schedule 1 of the *Child and Youth Safe Organisations Act 2023*.



Want to find out more? Go to: justice.tas.gov.au/cysof

Department of Justice



Tasmanian
Government

FINANCIAL ASSISTANCE & GRANTS

Name	Description	Amount
Kingborough Community Enterprise Centre	Yearly funding instalment	\$ 35,000.00
Dept Primary Industries, Parks, Water and Environment	Derwent Estuary Program Contribution	\$ 28,537.00
Conservation Covenants	2023/24 Rate Remissions	\$ 15,522.00
Channel Museum	2023/24 Grant	\$ 11,000.00
Kingborough Bowls Club	Financial assistance	\$ 7,287.00
Taroona Bowls Club	Financial assistance	\$ 4,797.00
Blackmans Bay Primary School	Community Grant Program 2023/24	\$ 3,000.00
Kingborough Gymnastics Association	Community Grant Program 2023/24	\$ 3,000.00
Volleyball Tasmania	Community Grant Program 2023/24	\$ 3,000.00
Volunteer Marine Rescue - Kingborough Inc	Community Grant Program 2023/24	\$ 1,980.00
Kingston Tennis Club	Community Grant Program 2023/24	\$ 1,500.00
University of the Third Age - Kingborough (U3A)	Community Grant Program 2023/24	\$ 1,500.00
A Day at the Park	Quick Response Community Grant 2023/24	\$ 1,000.00
Multicultural Council of Tasmania	Quick Response Community Grant 2023/24	\$ 1,000.00
South Channel Ratepayers & Residents Association	Quick Response Community Grant 2023/24	\$ 1,000.00
Tamil Arts and Cultural Society of Tasmania Inc	Quick Response Community Grant 2023/24	\$ 1,000.00
Blackmans Bay Community Association Inc	Quick Response Community Grant 2023/24	\$ 900.00
Kingston Beach Golf Club	Community Grant Program 2023/24	\$ 675.00
Kingston Beach Surf Life Saving Club Inc	Quick Response Community Grant 2023/24	\$ 664.00
Woodbridge Hall Management Committee	Community Grant Program 2023/24	\$ 541.50
Sustainable Living Tasmania	Quick Response Community Grant 2023/24	\$ 500.00
Alexander McKillop	2024 Paralympics Qualification tournament	\$ 400.00
Jack Straatsma	National Flag Football World Championships	\$ 400.00
Amber French	World Trampoline Championships	\$ 400.00
Rohan Wilcox	World Trampoline Championships	\$ 400.00
Hobart Bangla Language Club	Quick Response Community Grant 2023/24	\$ 350.00
Elsa Pearsall	2023 Apollo Project	\$ 300.00
Jay Dollier	2024 Jiangmen	\$ 300.00
Bruny Island Community Association	Christmas Carols Event	\$ 300.00
Friends of Longley Area Group	Picnic in the Park	\$ 300.00
Axel Murden	Trans Tasman Challenge	\$ 300.00
Amber French	World Trampoline Championships	\$ 300.00

Name	Description	Amount
Internal Hub Hire	Tas Youth Climate Conference 11/9/23	\$ 268.18
Taroona High School	Scholarship Program	\$ 200.00
Miles Bacic	2023 National Futsal Championships	\$ 150.00
Morgan Holmes	2023 SSA Cross Country	\$ 150.00
Pia Holmes	2023 SSA Cross Country	\$ 150.00
Madeline Marshall	Athletics Aust Cross Country Championships	\$ 150.00
Campbell Norris	Aust Gymnastics Championships 2024	\$ 150.00
Chloe Short	Aust Gymnastics Championships 2024	\$ 150.00
Daisy Tunstall	Aust Gymnastics Championships 2024	\$ 150.00
Dylan Crack	Aust Gymnastics Championships 2024	\$ 150.00
Jordy Meos	Aust Gymnastics Championships 2024	\$ 150.00
Poppy Tunstall	Aust Gymnastics Championships 2024	\$ 150.00
River Mallam	Aust Gymnastics Championships 2024	\$ 150.00
Tayla Crack	Aust Gymnastics Championships 2024	\$ 150.00
Wing Wai Brown	Aust Gymnastics Championships 2024	\$ 150.00
Ashlin Hagan	Aust Little Athletics Championships 2024	\$ 150.00
Isabella Blaschke	Aust Little Athletics Championships 2024	\$ 150.00
Isla Werkman	Aust Little Athletics Championships 2024	\$ 150.00
Jacob Wass	Aust Little Athletics Championships 2024	\$ 150.00
Lewis Thorpe	Aust Little Athletics Championships 2024	\$ 150.00
Luke Gomer	Aust Little Athletics Championships 2024	\$ 150.00
Max Kull	Aust Little Athletics Championships 2024	\$ 150.00
Milah Hatten	Aust Little Athletics Championships 2024	\$ 150.00
Tom Rider	Aust Little Athletics Championships 2024	\$ 150.00
Tyler Daun	Aust Little Athletics Championships 2024	\$ 150.00
Hunter Thorpe	Aust Mens and Mixed Netball Association Championships	\$ 150.00
Jaxon Thorpe	Aust Mens and Mixed Netball Association Championships	\$ 150.00
William Pereira	Australian All Schools Cross Country Championships	\$ 150.00
Niamh Bawle	Australian Basketball College Championships	\$ 150.00
Callum Degenaar	Australian Championships Carnival (Orienteering)	\$ 150.00
Margot Marcant	Australian Championships Carnival (Orienteering)	\$ 150.00
Billy French	Australian Gymnastics Championships	\$ 150.00
Charlie Groves	Australian Orienteering Championships	\$ 150.00
Matilda Lange	Australian Rules Championships	\$ 150.00

Name	Description	Amount
Howden Progress Association	Car boot sale	\$ 150.00
Christine Rumley	Development Coach U14s National Basketball Championships	\$ 150.00
David Pretzman	Golf Australia tournament against the ADF	\$ 150.00
Bailey Ramsden	Indoor Cricket Championships	\$ 150.00
Jack Ross	Indoor Cricket National Championships 2024	\$ 150.00
Kael Forster	National Futsal Champs	\$ 150.00
Brad Grimsey	National Indoor Cricket Championships	\$ 150.00
Joshua McAdie	National Indoor Cricket Championships	\$ 150.00
Oliver McAdie	National Indoor Cricket Championships	\$ 150.00
Marcus Raine	National Over 40's Cricket Championships	\$ 150.00
Morgan McGuire	National Veterans Cricket Championships	\$ 150.00
Josie Rose	National Youth Championships - Soccer	\$ 150.00
Lucy Page	National Youth Football Championships	\$ 150.00
Casey Bumford	National Youth Football Championships 2024	\$ 150.00
Zarah McLeod	National Youth Football Championships 2024	\$ 150.00
Quincy Green Carlos	Neil Hick Victorian Epee Shield	\$ 150.00
Grace Kinder	Netball Championships	\$ 150.00
Eve Millar	School Sports Aust - National Diving Championships	\$ 150.00
Mabel Johnston	School Sports Aust - National Diving Championships	\$ 150.00
Christian Hickey	Selection to the Shepparton Cup	\$ 150.00
Deon Le Grange	Southern States Rugby Championships 2024	\$ 150.00
Immanuel Summerfield	Southern States Rugby Championships 2024	\$ 150.00
Rory Killian	Southern States Rugby Championships 2024	\$ 150.00
Archie Watt	U/15 State AFL School	\$ 150.00
Elizabeth Rumley	U14 National Club Championships (Basketball)	\$ 150.00
Liam Dolliver	U16 Footlocker Nat Basketball Championships	\$ 150.00
Arthur Whittock	U19 National Underwater Hockey Championships	\$ 150.00
Iola Fleming	UN Youth National Conference	\$ 150.00
Lilith Fleming	UN Youth National Conference	\$ 150.00
Katie Cole	Veterans Cricket Championships	\$ 150.00
Andrea Butchart	Victorian Ice Skating Competition	\$ 150.00
Emily Butchart	Victorian Ice Skating Competition	\$ 150.00

Name	Description	Amount
Annabel Jones	Waverley International Netball Championships	\$ 150.00
Bessy Brereton	Waverley International Netball Championships	\$ 150.00
Lily Gordon	Waverley International Netball Championships	\$ 150.00
Ruby Rigney	Waverley International Netball Championships	\$ 150.00
Ewan McIlwraith	Youth Pathways Cup Super Surf State Team League	\$ 150.00
Illawarra Primary School	Movie Licence Fee	\$ 125.00
Blackmans Bay Primary School	School Citizenship Award 2023	\$ 100.00
Bruny Island District School	School Citizenship Award 2023	\$ 100.00
Calvin Christian School	School Citizenship Award 2023	\$ 100.00
Calvin Christian School (Primary Campus)	School Citizenship Award 2023	\$ 100.00
Channel Christian School	School Citizenship Award 2023	\$ 100.00
Illawarra Primary School	School Citizenship Award 2023	\$ 100.00
Indie School	School Citizenship Award 2023	\$ 100.00
Kingston Primary School	School Citizenship Award 2023	\$ 100.00
Kingston High School	School Citizenship Award 2023	\$ 100.00
Margate Primary School	School Citizenship Award 2023	\$ 100.00
Snug Primary School	School Citizenship Award 2023	\$ 100.00
Southern Christian College	School Citizenship Award 2023	\$ 100.00
St Aloysius Catholic College (Junior School)	School Citizenship Award 2023	\$ 100.00
St Aloysius Catholic College (Middle School)	School Citizenship Award 2023	\$ 100.00
Taroona High School	School Citizenship Award 2023	\$ 100.00
Taroona Primary School	School Citizenship Award 2023	\$ 100.00
Woodbridge School	School Citizenship Award 2023	\$ 100.00
Kingborough Tigers Football Club	Financial assistance	\$ 48.00
		Total \$ 139,844.68

FEES WAIVED

Council's fees and charges are set annually by Council in accordance with the provisions of the *Local Government Act 1993*. Section 207 of this Act states that "a council may remit all or part of any fee or charge paid or payable under this Division". In 2021, Council introduced the Fee Exemptions and Reductions Policy 1.17 which details the conditions under which Council may consider refunding, exempting or reducing fees and charges on a case by case basis. The table below sets out fees and charges waived for the 2023/24 financial year.

Date	Organisation / Individual	Type	Amount
6/07/2023	Tas Building Design	Planning Assessment Fee	\$ 564.00
24/07/2023	Lions Club of Kingborough	Food business Fee	\$ 273.00
24/07/2023	Kingston Beach Surf Life Saving Club	Food business Fee	\$ 273.00
24/07/2023	Bruny Island CWA	Food business Fee	\$ 273.00
5/09/2023	Hobart Refugee Support Group	Hub projector and screen fees	\$ 108.00
26/09/2023	CBC Custom Building for Make a Wish Foundation	Building Fee	\$ 298.00
2/10/2023	Kingston Neighbourhood House	Temporary Food Stall (x10)	\$ 200.00
21/02/2024	Channel Heritage Museum	DA & building certificate	\$ 718.00
28/02/2024	Sandfly Fire Brigade	Temporary Food Business	\$ 20.00
3/04/2024	Julie Houston	Development Application	\$ 1,108.00
2/07/2024	Rotary Club of Kingston	Food business Fee	\$ 284.00
2/07/2024	CWA, Bruny Island	Food business Fee	\$ 284.00
3/07/2024	Middleton Hall Commercial Kitchen	Food business Fee	\$ 204.00
11/07/2024	Kingston Beach Surf Life Saving Club	Food business Fee	\$ 284.00
11/07/2024	Lions Club of Kingborough	Food business Fee	\$ 284.00
30/07/2024	Kingborough Helping Hands	Food business Fee	\$ 204.00
Total			\$ 5,379.00

TENDERS & CONTRACTS

(Section 33A of the *Local Government Act 1993*)

During the year the public tender process was applied in all instances where the value of the works, services or goods was in excess of \$250,000 (excluding GST), which is the amount prescribed in the *Local Government (General) Regulations 2015*. Contracts awarded with a value above \$100,000 are listed below.

Contract	Start Date	Forecast End Date	Value of Tender	Contractor
Wells Parade Footpath Construction	Jul-23	Sep-23	\$ 138,238	Crossroads Civil Pty Ltd
Taroona Foreshore Toilet Refurbishment	Oct-23	Jan-23	\$ 220,932	Channel Construction Pty Ltd
Whitewater Creek to Twin Ovals Footpath Link	Oct-23	Nov-23	\$ 124,682	JRV Civil Contracting Pty Ltd
Dru Point Footpath Upgrade	Oct-23	Dec-23	\$ 119,280	Batchelor Construction Group
Spring Farm to Whitewater Creek Path	Nov-23	Feb-24	\$ 367,129	JRV Civil Contracting
Kingborough Sports Centre Toilet Upgrade	Nov-23	Mar-24	\$ 343,204	Macquarie Builders Pty Ltd
Kelvedon Oval Drainage	Nov-23	Mar-24	\$ 129,983	All Turf Tasmania Pty Ltd
Summerleas Road Footpath Upgrade (vic 106-170)	Nov-23	Feb-24	\$ 168,926	Crossroads Civil Pty Ltd
Snugs Foreshore Toilet Replacement	Mar-24	Jun-24	\$ 223,183	Channel Construction Pty Ltd
Kingston Mountain Bike Park Toilet	Mar-24	Jun-24	\$ 117,749	Channel Construction Pty Ltd
Blowhole Road Reconstruction	May-24	Nov-24	\$ 1,076,854	Duggans Pty Ltd
Spring Farm Playground	May-24	Jul-24	\$ 283,138	Specialised Landscaping Services
KSC Rear Landscaping and Accessibility Upgrade	May-24	Jul-24	\$ 182,008	Tascon Pty Ltd
Whitewater Creek - Summerleas Road Pedestrian Underpass	Jul-24	Dec-24	\$ 1,488,038	Batchelor Construction Group
Kingston Beach Oval Changing Rooms & Carpark Reconstruction	Aug-24	Jan-25	\$ 587,305	Taswide Builders
Roslyn Avenue Stormwater	Aug-24	Sep-24	\$ 138,147	JRV Civil Contracting Pty Ltd
Woodbridge Oval Carpark Upgrades	Sep-24	Nov-24	\$ 143,982	JRV Civil Contracting Pty Ltd
Pelverata Road Rehab Vic 40	Nov-24	Jan-25	\$ 140,746	Crossroads Civil Pty Ltd
Browns Road Reconstruction Stage 2 Reconstruction	Jan-25	Apr-25	\$ 1,486,761	Duggans Pty Ltd
Maranoa Road Denison Street Intersection Upgrade	Jan-25	Mar-25	\$ 236,660	DeKleine Constructions Pty Ltd

PUBLIC INTEREST DISCLOSURES

The *Public Interest Disclosures Act 2002* provides a mechanism to manage and regulate disclosures made to and against a public body in the public interest. It also protects those who make bona fide disclosures.

In compliance with the Act, Council has policies and procedures to deal with such disclosures which may be obtained from Council's website or at the Civic Centre. 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
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.	Nil
86(c)	Number of disclosures determined by the public body to be public interest disclosures that it investigated during the year.	Nil
86(d)	Number and types of disclosed matters referred to the public body during the year by the Ombudsman.	Nil
86(e)	Number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate.	Nil
86(f)	Number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year.	Nil
86(g)	Number and types of disclosed matters that the public body has decided not to investigate during the year.	Nil
86(h)	Number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigations.	Nil
86(i)	Any recommendations of the Ombudsman under this Act that relate to the public body.	Nil



FINANCIAL REPORT

AUDIT PANEL CHAIRPERSON’S REPORT

Composition and Attendance:

During the financial year ended 30th June 2024, the members of the Panel were:

Panel Member	Period	Capacity
Paul McTaggart	Full Year	Independent Chair
Paul Viney	Full Year	Independent Member
Colette Millar	Full Year	Independent Member
Councillor Clare Glade-Wright	July 2023 to February 2024	Councillor Member
Councillor David Bain	Full Year	Councillor Member

The Panel met five times in the financial year ended 30th June 2024 (FY2023: Met five times) with attendance by management, including the General Manager, Chief Financial Officer, Finance Manager, Executive Manager – Information Services and various other Council employees as required.

External Auditors from the Tasmania Audit Office (“TAO”) with their contractors Crowe and representatives of our Internal Auditors (WLF Accounting & Advisory – “WLF”) attended the Audit Panel’s meetings on an “as required” basis.

Panel Member Meeting Attendance:	11th Aug 2023	13th Oct 2023	8th Dec 2023	6th Feb 2024	17th May 2024	Total attended
Paul McTaggart	✓	✓	✓	✓	✓	5 from 5
Paul Viney	✓	✓	✓	✓	✓	5 from 5
Colette Millar	✓	✓	✓	✓	✓	5 from 5
Councillor Claire Glade-Wright		✓	✓			2 from 4
Councillor David Bain	✓		✓	✓	✓	4 from 5

Key Activities as per the Charter

Risk Management

The following “deep risk dives” were completed during the year:

- Information Management;
- Legislative and Regulatory Compliance; and
- Environment and Public Health.

In December there was an Operational risk register and emerging risks review.

The Risk Framework was reviewed by the Panel at the February 2024 meeting with only minor changes required. The Panel continues its focus on cyber security, data retention and climate change susceptible assets.

Insurance

The Panel reviewed the current insurance arrangements with the brokers JLT.

Fraud Control

The Panel at their December 2023 meeting reviewed the fraud control plans and associated policies. These then went to Council for approval.

Compliance

There was review of the legislative compliance by the Panel. This is done via the compliance checklists that management complete.

A legal claims list was reviewed by the Panel.

Internal Audit

There were a number of internal audits performed by WLF from the approved Strategic Internal audit Plan;

- Consultation and Engagement (October 2023);
- Emergency Management and Recovery Arrangements (October 2023);
- Strategic Asset Management (December 2023); and
- Privacy (May 2024).

Internal Audit Plan

A draft new three-year Internal Audit Plan was presented in the May and subsequent approved at the August 2024 meeting.

Other Internal Audit Areas

The Panel continues to review the performance of Internal Audit with an Effectiveness Form received after each report. These showed the audits met or exceeded the expectations of management.

In accordance with good governance the Panel met separately with the Internal Auditors (WLF) without management present.

External Audit and Financial Statements

Crowe completed the external audit on behalf of the TAO. Crowe with TAO attended two Audit Panel meetings during the year. The Audit Panel also met separately with members of both Crowe and the TAO audit team during the year.

FY2023 External Audit

The Panel reviewed and endorsed the signing of the financial statements (and accompanying Management Representation Letters) for the financial year ending June 2023 by the General Manager and Chief Financial Officer at its meeting in August 2023.

FY2024 External Audit

The 2023/24 Financial Audit Services Strategy was outlined by Crowe and TAO at the May 2024 meeting. The Panel considered all reports received from the TAO and Crowe on their activities undertaken in reviewing and auditing the control environment in order to assess the quality and effectiveness of the internal control systems. All matters raised are being monitored to ensure they are being addressed by management.

An outstanding issue involving leases (including peppercorn leases) for some assets constructed on Council land was resolved by a TAO guidance paper. This resulted in these leases not being required to be brought onto the Council's Balance Sheet.

Other Activities in 2022/23

Review of the following;

- Audit Panel Performance;
- Audit Panel Charter;
- Asset Infrastructure Reconciliation and Depreciation Protocols; and
- Gift Registers.

Paul McTaggart
Chair Kingborough Audit Panel

ANALYSIS OF THE ANNUAL FINANCIAL REPORT

The Financial Report meets the requirements of the *Local Government Act 1993* and Australian Accounting Standards and has been audited by the Tasmanian Audit Office.

When evaluating the financial performance of the Council, it is important to distinguish between recurring income and expenditure versus capital income and expenditure, to get a true picture of the underlying financial performance.

The Statement of Comprehensive Income shows a net surplus for 2023/24 of \$1.63 million, before other comprehensive income adjustments. If capital and non-recurring income and expenses of \$4.31 million are eliminated, the underlying financial performance is a deficit of \$2.68 million.

The results for the previous year 2022/23 was an underlying deficit of \$0.086 million.

Council's Long Term Financial Plan (LTFP) was adopted by Council in June 2023. The LTFP covers a 10-year planning horizon and is an important part of Council's overall financial management framework.

The key principles underpinning the LTFP are:

- Council's finances are managed responsibly on behalf of the residents and ratepayers of Kingborough.
- Resources are allocated to activities and services which generate maximum community benefit.
- Future population growth is supported by an infrastructure renewal program and development of new infrastructure.
- A strong municipal economy supports business activity and facilitates higher commercial rate revenue.

- Unexpected events are mitigated by risk management practices and by maintaining a robust financial position.
- Accountability, transparency and good governance underpin the development, implementation and reporting on fiscal objectives.

The Statement of Financial Position as at 30 June 2024 shows an increase in total assets from \$857 million to \$935 million. This increase was primarily due to an increase in infrastructure assets.

The Statement of Cash Flows shows a cash decrease of \$3.17 million during 2023/24 resulting in cash of \$8.69 million at 30 June 2024.

INDEPENDENT AUDITOR'S REPORT



Independent Auditor's Report To the Councillors of Kingborough Council Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Kingborough Council (Council), and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2024 and consolidated 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, the Group'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 the Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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 note 43 (f), nor the Significant Business Activities disclosed in note 42 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 <i>Refer to notes 22 and 44</i></p>	
<p>At 30 June 2024, Council’s assets included land, land under roads, buildings, and infrastructure assets, such as roads and bridges, stormwater and minor infrastructure assets valued at fair value totalling \$773.61 million. The fair values of these assets are based on market values or 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 buildings, land under roads, and minor infrastructure assets. Indexation was applied to buildings, roads and bridges, stormwater, and minor infrastructure 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"> • Assess the scope, expertise and independence of experts involved in the valuations. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Critically assessed the assumptions and other key inputs into the valuation model. • Testing, on a sample basis, the mathematical accuracy of the revaluation 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 the Group'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 Councillors 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 the Group'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 the Group'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 the Group 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Group audit. I remain solely responsible for my audit opinion.

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.



David Bond
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

28 September 2024
Hobart

ANNUAL FINANCIAL REPORT

Kingborough Council
2023-2024 Financial Report

Certification of the Financial Report

The financial report presents fairly the financial position of the Kingborough 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.



David Stewart
Chief Executive Officer

Date : 27/09/2024

Kingborough Council
Consolidated Financial Report
Table of Contents

CONSOLIDATED FINANCIAL REPORT

Consolidated Financial Report

Consolidated Statement of Comprehensive Income

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Consolidated Statement of Changes in Equity

Notes to Financial Report

Introduction

Note 1 Overview

Note 2 Functions/Activities of the Council

Note 3 Rates and fire levies

Note 4 Statutory fees and fines

Note 5 User fees

Note 6 Grants

Note 7 Contributions

Note 8 Interest

Note 9 Other income

Note 10 Investment revenue from water corporation

Note 11 Net gain (loss) on disposal of property, infrastructure, plant and equipment

Note 12 Employee benefits

Note 13 Material and services

Note 14a Depreciation and amortisation

Note 14b Finance costs

Note 15 Other expenses and levies to state government

Note 16 Underlying Result

Note 17 Investment in associates

Note 18 Investment in water corporation

Note 19 Cash and cash equivalents

Note 20 Trade and other receivables

Note 21 Other assets

Note 22 Property, infrastructure, plant and equipment

Note 23a Intangible assets

Note 23b Right-of-use assets

Note 24 Trade and other payables

Note 25 Trust funds and deposits

Note 26a Provisions

Note 26b Lease liabilities

Note 26c Contract liabilities

Note 27 Interest-bearing loans and borrowings

Note 28 Reserves

Note 29 Reconciliation of cash flows from operating activities to surplus (deficit)

Note 29a Reconciliation of liabilities arising from financing activities

Note 30 Reconciliation of cash and cash equivalents

Note 31 Financing arrangements

Note 32 Subsidiaries

Note 33 Superannuation

Note 34 Commitments

Note 35 Contingent liabilities

Note 36 Financial instruments

Note 37 Auditors' remuneration

Note 38 Events occurring after balance date

Note 39 Related party transactions

Note 40 Special committees and other activities

Note 41 Other significant accounting policies and new accounting standards

Note 42 Significant business activities

Note 43 Management indicators

Note 44 Fair value measurement

Note 45 Material budget variations

Note 46 Correction of Prior Period Error

Consolidated 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 fire levies	3	38,462	38,441	36,180
Statutory fees and fines	4	2,279	2,229	2,128
User fees	5	3,581	3,572	3,777
Grants - operating	6(a)	3,094	2,905	4,147
Contributions - cash	7(a)	223	486	201
Interest	8	520	401	639
Other income	9	1,931	2,324	2,133
Investment revenue from Water Corporation	10	1,440	1,478	1,478
		51,530	51,837	50,683
Capital Income				
Capital grants received specifically for new or upgraded assets	6(b)	1,700	2,200	8,237
Contributions - non-monetary assets	7(b)	1,000	910	2,610
Initial recognition of infrastructure assets	7(c)	-	587	(127)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	11(a)	-	873	458
Carrying amount of assets retired	11(b)	(500)	(700)	(434)
Impairment losses of items expenses	11(c)	-	(1,414)	-
Share of net profits/(losses) of investment in associate	17	350	1,296	1,069
Total income from continuing operations		54,080	55,589	62,496
Expenses from continuing operations				
Employee benefits	12	(19,507)	(20,325)	(18,328)
Materials and services	13	(12,209)	(12,250)	(12,864)
Depreciation and amortisation	14(a)	(12,902)	(14,496)	(12,565)
Finance costs	14(b)	(33)	(37)	(99)
Other expenses	15(a)	(4,757)	(4,851)	(4,767)
Fire levies	15(b)	(1,972)	(1,998)	(1,853)
Total expenses from continuing operations		(51,380)	(53,957)	(50,476)
Net surplus / (deficit)	16	2,700	1,632	12,021
Other comprehensive income				
Items that will not be reclassified to surplus or (deficit)				
Fair value adjustment on equity investment assets	18	-	5,137	2,799
Net asset revaluation increment (decrement)	28	-	75,163	69,024
Comprehensive result		2,700	81,932	83,843

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

Consolidated Statement of Financial Position As at 30 June 2024

	Note	2024 \$'000	<i>Restated*</i> 2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	19	8,696	11,864
Trade and other receivables	20	1,317	1,916
Other assets	21	81	86
Total current assets		10,093	13,867
Non-current assets			
Investment in associates	17	6,424	5,125
Investment in Water Corporation	18	100,625	95,488
Trade and other receivables	20	221	278
Property, infrastructure, plant and equipment	22	817,082	741,092
Intangible assets	23(a)	190	237
Right-of-use assets	23(b)	568	767
Total non-current assets		925,109	842,988
Total assets		935,202	856,854
Liabilities			
Current liabilities			
Trade and other payables	24	4,395	5,488
Trust funds and deposits	25	1,570	1,726
Provisions	26(a)	2,508	2,619
Lease Liabilities	26(b)	135	47
Contract Liabilities	26(c)	1,317	1,138
Interest-bearing loans and borrowings	27	2,100	14,623
Total current liabilities		12,025	25,640
Non-current liabilities			
Provisions	26(a)	1,822	1,212
Lease Liabilities	26(b)	418	721
Interest-bearing loans and borrowings	27	11,823	2,100
Total non-current liabilities		14,063	4,033
Total liabilities		26,087	29,673
Net Assets		909,115	827,181
Equity			
Accumulated surplus		306,128	304,928
Reserves	28	602,987	522,253
Total Equity		909,115	827,181

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

* For details regarding the restated balances, please refer to Note 46

Consolidated 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 and fire levies		38,514	36,019
Statutory fees and fines		2,229	2,128
User fees		3,572	3,777
Grants		3,084	1,981
Developer contributions		486	201
Other cash inflows, incl. reimbursements		1,203	1,480
Investment revenue from Water Corporation		1,478	1,478
Interest received		401	639
Payments to suppliers		(18,136)	(16,620)
Payments to employees		(19,779)	(18,453)
Finance costs		(35)	(97)
Payments of fire levies		(1,998)	(1,853)
Net cash provided by operating activities	29	11,020	10,681
Cash flows from investing activities			
Proceeds from sale of property, infrastructure, plant and equipment		1,194	872
Capital grants		2,200	8,237
Payments for property, infrastructure, plant and equipment		(14,601)	(25,836)
Net cash used in investing activities		(11,209)	(16,727)
Cash flows from financing activities			
(Advances) repayments for community organisation loans		37	39
Repayment of lease liabilities (principal repayments)		(217)	(67)
Repayment of interest bearing loans and borrowings		(2,799)	(5,599)
Net cash used in financing activities		(2,979)	(5,627)
Net increase (decrease) in cash and cash equivalents		(3,169)	(11,673)
Cash and cash equivalents at the beginning of the financial year		11,865	23,538
Cash and cash equivalents at the end of the financial year	19	8,696	11,865
Financing arrangements	31		
Restrictions on cash assets	19		

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

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

	Note	Total 2024 \$'000	Accumulated Surplus 2024 \$'000	Asset Revaluation Reserve 2024 \$'000	Fair Value Reserve 2024 \$'000	Other Reserves 2024 \$'000
Balance at beginning of the financial year		827,181	304,928	525,250	(16,244)	13,247
Surplus / (deficit) for the year		1,632	1,632	-	-	-
Other Comprehensive Income:						
Net asset revaluation increment(decrement)	28	75,163	-	75,163	-	-
Fair value adjustment on equity investment assets	18	5,137	-	-	5,137	-
Transfers between reserves and accumulated surplus		0	(433)	-	-	433
Balance at the end of the financial year		909,115	306,128	600,414	(11,107)	13,680

	Note	Total 2023 \$'000	Accumulated Surplus 2023 \$'000	Asset Revaluation Reserve 2023 \$'000	Fair Value Reserve 2023 \$'000	Other Reserves 2023 \$'000
Balance at beginning of the financial year		743,337	292,694	456,226	(19,043)	13,460
Surplus / (deficit) for the year		12,021	12,021	-	-	-
Other Comprehensive Income:						
Net asset revaluation increment(decrement)	28	69,289	-	69,289	-	-
Fair value adjustment on equity investment assets	18	2,799	-	-	2,799	-
Transfers between reserves and accumulated surplus		(265)	213	(265)	-	(213)
Balance at the end of the financial year		827,181	304,928	525,250	(16,244)	13,247

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

* For details regarding the restated balances, please refer to Note 46

Notes to the Financial Report

For the Year Ended 30 June 2024

Note 1 Overview

(a) Reporting Entity

- (i) The Kingborough Council was established in 1908 by an Order of the Governor in Council and is a body corporate with perpetual succession and a common seal. Council's main office is located at 15 Channel Highway, Kingston.
- (ii) The functions of Council in accordance with the *Local Government Act 1993* are to:
- provide for the health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good governance in the municipal area.

(b) Basis of accounting

This financial report is a general purpose financial report that consists of a Consolidated Statement of Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Changes in Equity, Consolidated 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 (AASB) 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.

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management and material subsidiaries and joint ventures, have been included in this financial report. All transactions between these entities and Council have been eliminated in full. Details of entities not included in this financial report based on their materiality are detailed in note 40.

Consolidation

The financial report has been prepared as a consolidated report to include all the external transactions for Kingborough Waste Services Pty Ltd. Full provision to accommodate AASB 10 Consolidated Financial Statements has not been applied due to immateriality.

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 estimates.

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 12 and note 26.

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 33.

Fair value of property, infrastructure, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in notes 14 (a) and in note 22.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 10 and in note 18.

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

Note 2 Functions/Activities of the Council

(a) Revenues, expenses and assets have been attributed to the following functions. Details of those functions are set out in Note 2(c).

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Government and administration						
2023 - 2024	4,902	39,291	44,193	11,798	32,395	5,056
2022 - 2023	12,040	37,833	49,873	10,862	39,011	5,254
Roads, streets and bridges						
2023 - 2024	-	4	4	12,140	(12,136)	366,240
2022 - 2023	-	231	231	12,404	(12,172)	370,769
Drainage						
2023 - 2024	-	1,550	1,550	2,474	(923)	154,179
2022 - 2023	-	1,480	1,480	2,357	(878)	149,031
Waste management						
2023 - 2024	15	5,436	5,451	5,760	(309)	-
2022 - 2023	-	5,077	5,077	4,808	269	-
Environmental health						
2023 - 2024	30	213	244	1,927	(1,683)	-
2022 - 2023	81	223	303	1,876	(1,572)	-
Planning services						
2023 - 2024	-	912	912	2,905	(1,993)	-
2022 - 2023	-	647	647	2,530	(1,883)	-
Building control						
2023 - 2024	-	521	521	857	(336)	-
2022 - 2023	-	659	659	806	(146)	-
Community amenities						
2023 - 2024	-	56	56	1,203	(1,147)	236,590
2022 - 2023	-	418	0	1,068	(1,068)	183,494
Community services						
2023 - 2024	43	455	499	2,420	(1,921)	-
2022 - 2023	29	504	533	2,119	(1,586)	-
Recreation facilities						
2023 - 2024	113	1,750	1,863	10,915	(9,052)	34,987
2022 - 2023	234	1,580	1,814	9,566	(7,752)	32,544
Other - not attributable						
2023 - 2024	-	294	294	1,559	(1,265)	138,150
2022 - 2023	-	1,878	1,878	2,081	(203)	115,762
Total						
2023 - 2024	5,104	50,484	55,589	53,957	1,632	935,202
2022 - 2023	12,384	50,530	62,915	50,476	12,021	856,854

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

Note 2 Functions/Activities of Council (cont.)

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

	2024	2023
	\$'000	\$'000
Current assets	10,093	13,867
Non-current assets	925,109	842,988
	935,202	856,854

(c) The activities of Council are categorised into the following broad functions:

Governance and administration

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

Roads, streets and bridges

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting.

Drainage

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.

Environmental Health/Environmental Management

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 Services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs.

Building control

The development and maintenance of building constructions standards.

Community amenities

Operation and maintenance of housing for aged persons and persons of limited means, Civic Centre, Council halls (excluding indoor sports complexes).

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 active and passive recreation and recreation centres).

Economic development

Maintenance and marketing of tourist facilities, property development and operation of caravan parks.

Other - not attributable

Rates and charges and work not attributed elsewhere.

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

	2024	2023
	\$'000	\$'000
Note 3 Rates and fire levies		
Council uses Capital Value (CV) as the basis of valuation of all properties in the municipality.		
An assessed capital valuation is an assessment of the property value, at a specific date and in accordance with legislation. The Valuer-General determines the CV under the <i>Valuation of Land Act 2001</i> .		
The valuation base used to calculate general rates for 2023/24 was \$13.24 billion (2022/23 \$13.06 billion). The 2023/24 residential rate in the capital value dollar was 0.00208306 (2022/23: 0.00199336).		
General rate	29,494	27,786
Stormwater rate	1,550	1,480
Garbage charge	5,381	5,005
Total rates	36,425	34,270
Volunteer brigade fire district service levy	1,131	1,077
Permanent brigade fire district service levy	479	452
General land fire service levy	405	381
Total fire levies	2,015	1,909
Total rates and fire levies	38,441	36,180

The date of the latest general revaluation of land for rating purposes within the municipality was 1 July 2021, and the valuation was applied in the rating year commencing 1 July 2022. Since that date, the Valuer-General has advised biennial adjustment factors, which have been applied as at 1 July each year of issue.

Accounting policy

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 4 Statutory fees and fines

Dog registration fees & fines	361	350
Building & plumbing fees	517	651
Property & rating certificates	253	257
Planning & subdivision fees	907	644
Health fees & licenses	135	127
Recovered legal & collection costs	57	99
Total statutory fees and fines	2,229	2,128

Accounting policy

Statutory fees and fines are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Note 5 User fees

Revenues from Kingborough Sports Centre	1,203	1,083
Waste disposal charges	1,789	2,127
Rentals & leasing fees	282	280
Other charges	299	287
Total user fees	3,572	3,777

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

	2024	2023
	\$'000	\$'000
Note 5 User fees (continued)		
User fees by timing of revenue recognition		
User fees recognised over time	-	-
User fees recognised at a point in time	3,572	3,777
Total user fees	3,572	3,777

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

Where an upfront fee is charged such as membership fees for the leisure centre, the fee is recognised on a straight-line basis over the expected life of the membership.

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.

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 current replacement cost.

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, 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.

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

	2024	2023
	\$'000	\$'000
Note 6 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	4,071	5,483
State funded grants	1,026	6,864
Others	8	37
Total	5,105	12,384
(a) Operational Grants		
Commonwealth Government Financial Assistance Grants	2,701	3,773
Bruny Island Boat Shed	-	9
Bruny Island Destinations Action Plan	-	34
City Deal Funds	90	206
Community Road Safety Week	2	-
Health & Well Being Strategy	12	-
National Disaster Resilience Grant	-	12
Regional Cat Management	-	1
Youth Space at Kingston Park	14	-
Other	87	112
Total operational grants	2,905	4,147
(b) Capital grants received specifically for new or upgraded assets		
Commonwealth 'Roads to Recovery' Fund	1,192	-
Bruny Island Visitor Economy Roads Package	-	332
City Deal Funds	410	4,919
Kingston Beach Fishing Platform Construction	-	125
Kingston Beach Oval Female Changerooms	32	-
Kingston MTB Pump Track	-	261
Kingston Rivulet Flood Mitigation	-	197
Local Roads and Community Infrastructure	140	1,694
Summerleas Underpass	311	45
Taroona Bike Lane	40	-
Vulnerabe Road User Footpath Improvements	56	-
Whitewater Creek Track	-	455
Woodbridge Foreshore Walk	-	100
Woodbridge Hall Stage Installation	11	-
Other	7	108
Total capital grants	2,200	8,237
Timing of revenue recognition		
Grants recognised over time	392	2,889
Grants recognised at a point in time	4,713	9,495
Total Grants	5,105	12,384

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

	2024	2023
	\$'000	\$'000
(c) 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	82	86
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-
Add: Funds received and not recognised as revenue in the current year	14	53
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(75)	(57)
Balance of unspent funds at 30 June	21	82
Capital		
Balance of unspent funds at 1 July	1,056	3,192
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-
Add: Funds received and not recognised as revenue in the current year	594	705
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(354)	(2,841)
Balance of unspent funds at 30 June	1,296	1,056
Total unspent funds held as a contract liability	1,317	1,138

Accounting policy

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 projects, events and asset construction.

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

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 acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

In both years, the Commonwealth has made early payment of the untied Financial Assistance Grants. In June 2024, Council received 85% of the Financial Assistance Grants for the 2024/25 financial year. In June 2023, Council received 100% of the Financial Assistance Grants for the 2023/24 financial year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being different to budget in 2023/24 by \$0.059m, (2022/23, \$1.173m). These early payments, and the variable amount, impacts the Statement of Comprehensive Income and comparisons from year to year. Financial Assistance Grants are general grants and do not have sufficiently specific performance obligations. As a result, they are recognised as income when received.

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

		2024	2023
		\$'000	\$'000
Note 7	Contributions		
	(a) Cash		
	Capital works projects	320	27
	Payments in lieu of Public Open Space	121	89
	Tree Preservation	45	85
	Total	<u>486</u>	<u>201</u>
	(b) Non-monetary assets - gifted		
	Roads & footpaths	910	2,610
	Total	<u>910</u>	<u>2,610</u>
	(c) Non-monetary assets - other		
	Initial recognition of infrastructure assets	587	(127)
	Total	<u>587</u>	<u>(127)</u>
	Total Contributions	<u>1,984</u>	<u>2,684</u>

Accounting policy

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 8	Interest		
	Interest on financial assets	401	639
	Total	<u>401</u>	<u>639</u>

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 9	Other income		
	Charges for external works	260	247
	Refund of motor tax	296	259
	Other revenues	429	371
	Pensioner Rate Remissions (State Government)	1,339	1,256
	Total other income	<u>2,324</u>	<u>2,133</u>

Other income

	Other income recognised over time	-	-
	Other income recognised at a point in time	2,324	2,133
	Total other income	<u>2,324</u>	<u>2,133</u>

Accounting policy

Charges for external works

Income from external works is recorded as revenue once the external works have been completed and payment is due or received.

Other income

Income from other revenue sources is recorded as revenue on the receipt of funds.

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

	2024	2023
	\$'000	\$'000
Note 10		
Investment revenue from water corporation		
Dividend revenue	1,478	1,478
Total investment revenue from water corporation	1,478	1,478

Accounting policy

Investment revenue

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

Note 11 **Net gain/(loss) on disposal/impairment of property, infrastructure, plant and equipment**

(a) Proceeds of sale:

Plant & vehicles	508	336
Land & Buildings	686	536
Total	1,194	872

Written down value of assets disposed

Plant & vehicles	321	253
Land & Building	-	161
Total	321	414

Net Gain (Loss)

	873	458
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(b) Carrying amount of assets retired

Buildings	(203)	(49)
Road pavements	(451)	(272)
Stormwater drainage	(41)	(113)
Reserves	(5)	-
Total	(700)	(434)

(c) Impairment losses of items expenses

Minor Infrastructure	(1,414)	-
Total	(1,414)	-

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.

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

		2024	2023
		\$'000	\$'000
Note 12	Employee benefits		
	Wages and salaries	17,709	16,039
	Workers compensation	348	263
	Superannuation	2,200	1,919
	Payroll Tax	1,192	1,045
	Other	7	8
	Total	21,456	19,274
	Less: Capitalised amounts	(1,131)	(946)
	Total employee benefits	20,325	18,328

Accounting policy

Employee benefits

Expenses are recognised in the Consolidated 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.

The Employee benefits capitalised shows the amount of salary and wages included in capital projects.

Note 13 **Materials and services**

Building maintenance	8	9
Consultants	189	390
Contract and materials	9,720	10,102
Fuel and oil	529	512
IT consumables	725	536
Plant and vehicles maintenance	21	292
Utilities	1,058	1,023
Total materials and services	12,250	12,864

Accounting policy

Materials and services expense

Expenses are recognised in the Consolidated 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.

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

	2024	2023
	\$'000	\$'000
Note 14(a) Depreciation and amortisation		
Roads and Bridges	7,940	7,307
Stormwater	2,132	1,940
Buildings	2,133	1,493
Plant, Machinery and Equipment	1,008	964
Minor Infrastructure	860	533
Fixtures, Fittings, Furniture, and Computers	64	61
Computers and telecommunications	117	141
Right-of-use of assets	190	64
Total depreciation	14,444	12,503
Intangible assets		
Intangible assets	52	61
Total depreciation and amortisation	14,496	12,565

Accounting policy	
Depreciation and amortisation expense	
Expenses are recognised in the Consolidated 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.	
Buildings, plant and equipment, infrastructure 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 of 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 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 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 residual useful life as determined each year.	
Major depreciation periods used are listed below and are consistent with prior years:	
	Period
Buildings	
buildings	10 - 120 years
building improvements	10 - 120 years
Plant and Equipment	
plant, machinery and equipment	7 - 10 years
fixtures, fittings and furniture	5 - 15 years
computers and telecommunications	4 - 5 years
Roads	
road pavements and seals	10 - 80 years
road substructure	50 - 100 years
road formation and earthworks	200 years
road kerb, channel and minor culverts	80 years
Bridges	
timber	30 years
bridges concrete and steel	100 years
Stormwater	
pits	100 years
pipes	100 years

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

	2024	2023																											
	\$'000	\$'000																											
Note 14(a) Depreciation and amortisation (continued)																													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">Other Infrastructure</td> </tr> <tr> <td style="padding-left: 20px;">paths</td> <td></td> <td style="text-align: right;">15 - 80 years</td> </tr> <tr> <td style="padding-left: 20px;">recreational, leisure and community facilities</td> <td></td> <td style="text-align: right;">10 - 60 years</td> </tr> <tr> <td style="padding-left: 20px;">parks, open space and streetscapes</td> <td></td> <td style="text-align: right;">5 - 60 years</td> </tr> <tr> <td style="padding-left: 20px;">off street car parks</td> <td></td> <td style="text-align: right;">40 - 100 years</td> </tr> <tr> <td colspan="3">Intangible assets</td> </tr> <tr> <td style="padding-left: 20px;">intangible assets</td> <td></td> <td style="text-align: right;">5 - 10 years</td> </tr> <tr> <td colspan="3">Right-of-use of assets</td> </tr> <tr> <td style="padding-left: 20px;">Right-of-use of assets</td> <td></td> <td style="text-align: right;">4 - 10 years</td> </tr> </table>			Other Infrastructure			paths		15 - 80 years	recreational, leisure and community facilities		10 - 60 years	parks, open space and streetscapes		5 - 60 years	off street car parks		40 - 100 years	Intangible assets			intangible assets		5 - 10 years	Right-of-use of assets			Right-of-use of assets		4 - 10 years
Other Infrastructure																													
paths		15 - 80 years																											
recreational, leisure and community facilities		10 - 60 years																											
parks, open space and streetscapes		5 - 60 years																											
off street car parks		40 - 100 years																											
Intangible assets																													
intangible assets		5 - 10 years																											
Right-of-use of assets																													
Right-of-use of assets		4 - 10 years																											
Note 14(b) Finance Costs																													
Interest - Borrowings	24	98																											
Interest - Lease Liability	13	1																											
Total finance costs	37	99																											
Rate used to capitalise finance costs																													

Accounting policy

Finance expense
Expenses are recognised in the Consolidated 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 recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the year.

Finance costs include interest on bank overdrafts, interest on borrowings, unwinding of discounts, and finance lease charges.

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

	2024	2023
	\$'000	\$'000
Note 15 Other expenses and Levies to State Government		
(a) Other expenses		
External Audit Remuneration (Tasmanian Audit Office)	48	48
Councillors Allowances & Expenses (refer Note 39)	478	711
Land Tax	535	531
Liability and Property Insurance	825	614
Rate Remissions	(7)	14
Government funded rate remissions	1,360	1,267
Legal Fees	192	164
Tourism	8	14
Valuation Fees	99	167
Advertising & Marketing	151	125
Bank Charges	97	95
Printing	10	22
Refunds	8	51
Subscriptions	105	102
Postage	133	100
Provision for Rehabilitation	-	(400)
Bruny Island Visitor Engagement Program	-	175
Other expenses	809	967
Total other expenses	4,851	4,767
(b) Levies to State Government		
Tasmanian Fire Service Contribution	1,998	1,853

Accounting policy

Other expenses

Expenses are recognised in the Consolidated 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.

Note 16 Underlying result (see also Note 43)

Council's underlying result for the period is calculated by excluding items included in the operating surplus (deficit) which are either capital in nature, non-recurring, or the result of contributions received in advance.

Surplus / (Deficit)	1,632	12,021
<i>exclude</i>		
Capital grants	(2,200)	(8,237)
Contributions - non-monetary assets	(910)	(2,610)
Contributions - capital projects	(320)	(27)
Initial recognition of infrastructure assets	(587)	127
Profit on sale of land	(686)	(375)
<i>Grant received in advance</i>		
Grants paid in 2022/23 relating to 2023/24	2,979	1,995
Grants paid in 2023/24 relating to 2024/25	(2,587)	(2,979)
Underlying Surplus (Deficit)	(2,680)	(86)

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

	2024	2023
	\$'000	\$'000
Note 17 Investment in associates		
Investments in associates accounted for by the equity method are:		
Copping Refuse Disposal Site Joint Authority (CRDSJA) - 20%	5,743	4,593
Investment in Copping C-Cell Pty Ltd as Trustee (Trust) - 8%	681	532
Total	6,424	5,125
<i>Background</i>		
Council has a 20% (2022/23: 20%) ownership interest in the Authority, being a landfill refuse disposal facility.		
Council has a 8% (2022/23: 8%) ownership in Copping C-Cell Pty Ltd.		
Council uses the equity method to account for its interest.		
Summarised financial information on CRDSJA:		
Current assets	22,154	17,107
Non-current assets	28,569	22,674
Total assets	50,722	39,781
Current liabilities	(5,024)	(4,422)
Non-current liabilities	(13,592)	(9,753)
Total liabilities	(18,615)	(14,175)
Net Assets	32,107	25,606
Minority Interests	(3,394)	(2,641)
Equity Attributable to Owners	28,713	22,965
Share of associates' net assets	5,743	4,593
Total Income	22,811	20,631
Net result	4,767	4,646
Share of associates' result after tax	953	929
Additional equity injection	194	57
Total adjustment in Statement of Comprehensive Income	1,147	986
Summarised financial information on the Trust:		
Current assets	4,299	2,450
Non-current assets	8,166	8,413
Total assets	12,465	10,863
Current liabilities	(896)	(625)
Non-current liabilities	(3,055)	(3,581)
Total liabilities	(3,951)	(4,206)
Net Assets	8,514	6,656
Share of associates' net assets	681	532
Total Income	3,317	2,146
Net result	1,857	1,037
Share of associates' result after tax	149	83
Additional equity injection	-	-
Total adjustment in Statement of Comprehensive Income	149	83

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

2024 2023
\$'000 \$'000

Note 17 Investment in associates (continued)

Accounting policy

Accounting for investments in associates
Council's investment in associates is accounted for by the equity method as Council has the ability to influence rather than control the operations of the entities. The investment is initially recorded at the cost of acquisition and adjusted thereafter for post-acquisition changes in Council's share of the net assets of the entities. Council's share of the financial result of the entities is recognised in the Consolidated Statement of Comprehensive Income.

Note 18 Investment in water corporation

Opening Balance	95,488	92,689
Change in fair value of investment	5,137	2,799
Total investment in water corporation	100,625	95,488

Council has derived returns from the water corporation as disclosed at note 10.

Council does not have significant influence to allow it to use the equity method to account for this interest.

Accounting policy

Equity Investment
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 as 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 28) 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. At 30 June 2024, Council holds a 5.32% (2022/23: 5.45%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Note 19 Cash and cash equivalents

Cash on hand	9	9
Cash at bank	6,251	6,532
Money market call account	2,436	5,323
Total cash and cash equivalents	8,696	11,864

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

Restricted Funds

- Trust funds and deposits (Note 25)	1,570	1,726
- Grants received in advance (Note 26c)	1,317	1,138
	2,887	2,864

Internal committed funds

- Other reserves (Note 28c)	13,680	13,247
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Committed Funds	16,567	16,111
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Commitments exceeding cash and cash equivalents	(7,871)	(4,247)
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**Notes to the Financial Report
For the Year Ended 30 June 2024**

2024 2023
\$'000 \$'000

Note 19 Cash and cash equivalents (continued)

Accounting policy

Cash and cash equivalents

For the purposes of the consolidated statement of cash flows, 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 intermall 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) Contributions received for tree preservation and public open space reserves to support Council activities in those areas.

Note 20 Trade and other receivables

Current

Rates debtors	318	391
Loans and advances to community organisations	30	9
Other debtors	754	1,046
GST receivable	214	470
Total	1,317	1,916

Non-Current

Loans and advances to community organisations	221	278
Total	221	278

Total trade and other receivables	1,537	2,195
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For ageing analysis of the financial assets, refer to note 36

Accounting policy

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 Council's historical experience, an informed credit assessment and forward-looking information. Due to the low number of trade receivables with extended past due payments, Council reviews each debt to determine an appropriate impairment assessment.

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 an increase in credit risk and require review to determine whether a provision is required against the asset. 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.

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

		2024	2023
		\$'000	\$'000
Note 21	Other assets		
	<i>Current</i>		
	Inventories held for distribution	81	86
	Total	81	86

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.

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

Note 22	Property, infrastructure, plant and equipment	2024	2023
		\$'000	\$'000
	Summary		
	at cost	50,658	59,250
	Less accumulated depreciation	(7,182)	(6,538)
		<u>43,476</u>	<u>52,712</u>
	at fair value	1,197,995	1,078,526
	Less accumulated depreciation	(424,389)	(390,146)
		<u>773,606</u>	<u>688,380</u>
	Total	<u>817,082</u>	<u>741,092</u>
	Property		
	Land		
	at fair value at 30 June	86,504	86,431
		<u>86,504</u>	<u>86,431</u>
	Land under roads		
	at fair value at 30 June	75,330	33,205
		<u>75,330</u>	<u>33,205</u>
	Total Land	<u>161,834</u>	<u>119,636</u>
	Buildings		
	at fair value	121,140	96,050
	Accumulated depreciation	(49,570)	(36,442)
		<u>71,570</u>	<u>59,608</u>
	Total Property	<u>233,404</u>	<u>179,244</u>

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

Note 22 (a) Property, infrastructure, plant and equipment (cont.)

	2024	2023
	\$'000	\$'000
Plant and Equipment		
Plant, machinery and equipment		
at cost	10,588	10,221
Accumulated depreciation	(5,906)	(5,444)
	4,682	4,777
Fixtures, fittings and furniture		
at cost	983	922
Accumulated depreciation	(745)	(680)
	238	242
Computers and telecommunications		
at cost	667	649
Accumulated depreciation	(531)	(414)
	136	235
Total Plant and Equipment	5,056	5,254
Infrastructure		
Roads		
at fair value	628,976	601,657
Accumulated depreciation	(282,855)	(268,320)
	346,121	333,337
Bridges		
at fair value	33,985	31,084
Accumulated depreciation	(13,955)	(13,002)
	20,030	18,082
Stormwater		
at fair value	218,505	203,004
Accumulated depreciation	(67,799)	(62,916)
	150,706	140,088
Minor infrastructure		
at fair value	33,555	27,095
Accumulated depreciation	(10,210)	(9,466)
	23,345	17,629
Total Infrastructure	540,202	509,136
Work in Progress		
Buildings, at cost	3,186	3,620
Other Infrastructure, at cost	11,642	15,545
Roads and Bridges, at cost	20,119	19,350
Stormwater, at cost	3,473	8,943
	38,420	47,458
Total Property, Infrastructure, Plant and Equipment	817,082	741,092

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

Note 22 Property, infrastructure, plant and equipment (cont.)

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 28)	Depreciation and amortisation (note 14)	Written down value of disposals	Impairment losses or items expensed (a)	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	87,645	(200)	(265)	-	(161)	-	(588)	86,431
Land under roads	33,079	126	-	-	-	-	-	33,205
Total land	120,724	(74)	(265)	-	(161)	-	(588)	119,636
Buildings	54,612	-	5,647	(1,493)	(97)	-	939	59,608
Total buildings	54,612	-	5,647	(1,493)	(97)	-	939	59,608
Total property	175,336	(74)	5,382	(1,493)	(258)	-	351	179,244
Plant and Equipment								
Plant, machinery and equipment	4,687	1,257	-	(963)	(204)	-	-	4,777
Fixtures, fittings and furniture	275	30	-	(62)	(1)	-	-	242
Computers and telecommunications	312	64	-	(141)	-	-	-	235
Total plant and equipment	5,274	1,351	-	(1,166)	(205)	-	-	5,254
Infrastructure								
Roads	319,694	1,675	11,956	(6,984)	(184)	-	7,180	333,337
Bridges	17,085	-	975	(323)	(88)	-	43	18,082
Stormwater	90,098	717	49,924	(1,940)	(113)	-	1,402	140,088
Minor infrastructure	16,245	12	787	(533)	-	-	1,118	17,629
Total infrastructure	443,122	2,404	63,642	(9,780)	(385)	-	9,743	509,136
Works in progress								
Buildings	3,145	845	-	-	-	-	(370)	3,620
Other Infrastructure	13,087	3,576	-	-	-	-	(1,118)	15,545
Roads	11,548	15,397	-	-	-	-	(7,594)	19,351
Stormwater	5,523	4,821	-	-	-	-	(1,402)	8,942
Total works in progress	33,303	24,639	-	-	-	-	(10,484)	47,458
Total property, infrastructure, plant and equipment	657,035	28,320	69,024	(12,439)	(848)	-	(390)	741,092

(a) Impairment losses or items expensed

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.

Items of works in progress that were expensed instead of being capitalised are also recognised in the Statement of comprehensive income under other expenses.

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

Note 22 Property, infrastructure, plant and equipment (cont.)

2024	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 28)	Depreciation and amortisation (note 14)	Written down value of disposals	Impairment losses or items expensed (*) (note 11(c))	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	86,431	219	(146)	-	-	-	-	86,504
Land under roads	33,205	417	41,708	-	-	-	-	75,330
Total land	119,636	636	41,562	-	-	-	-	161,834
Buildings	59,608	-	12,114	(2,133)	(203)	-	2,184	71,570
Total buildings	59,608	-	12,114	(2,133)	(203)	-	2,184	71,570
Total property	179,244	636	53,676	(2,133)	(203)	-	2,184	233,404
Plant and Equipment								
Plant, machinery and equipment	4,777	1,193	-	(1,008)	(321)	-	41	4,682
Fixtures, fittings and furniture	242	60	-	(64)	-	-	-	238
Computers and telecommunications	235	3	-	(117)	-	-	15	136
Total plant and equipment	5,254	1,256	-	(1,189)	(321)	-	56	5,056
Infrastructure								
Roads	333,337	-	15,316	(7,563)	(442)	-	5,473	346,121
Bridges	18,082	909	844	(377)	(9)	-	581	20,030
Stormwater	140,088	-	7,512	(2,132)	(41)	-	5,279	150,706
Minor infrastructure	17,629	-	(2,183)	(860)	(5)	(1,414)	10,178	23,345
Total infrastructure	509,136	909	21,489	(10,932)	(497)	(1,414)	21,511	540,202
Works in progress								
Buildings	3,620	1,417	-	-	-	-	(1,851)	3,186
Other Infrastructure	15,545	3,269	-	-	-	-	(7,172)	11,642
Roads and bridges	19,351	8,327	-	-	-	-	(7,559)	20,119
Stormwater	8,942	1,701	-	-	-	-	(7,170)	3,473
Total works in progress	47,458	14,714	-	-	-	-	(23,752)	38,420
Total property, infrastructure, plant and equipment	741,092	17,515	75,165	(14,254)	(1,021)	(1,414)	(0)	817,082

(*) Impairment losses or items expensed

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.

Items of works in progress that were expensed instead of being capitalised are also recognised in the Statement of comprehensive income under other expenses.

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

Note 22 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, infrastructure, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

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	1
Land under roads	1
Buildings	5,000
Plant, machinery and equipment	1,000
Roads and bridges	5,000
Stormwater	5,000
Minor Infrastructure (paths, recreation and community facilities)	5,000
Fixtures, fittings and furniture	1,000
Computers and telecommunications	2,000
Intangible assets	1,000
Right of use assets	1,000

Revaluation

Council has adopted the following valuation bases for its non-current assets as noted in note 44.

Land	fair value
Land under roads	fair value
Plant, machinery and equipment	cost
Furniture, fittings and furniture	cost
Computers and telecommunications	cost
Stormwater	fair value
Roads and bridges	fair value
Buildings	fair value
Minor Infrastructure (paths, recreation and community facilities)	fair value
Investment in water corporation	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, 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.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. The valuation is performed either by experienced Council officers or independent experts.

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.

Impairment of assets

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

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

Land under roads

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

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

	2024 \$'000	2023 \$'000
Note 23(a) Intangible assets		
Software	707	702
Less: Accumulated amortisation	(517)	(465)
Total	190	237
Total intangible assets	190	237
Reconciliation of intangible assets		
	Software	
	\$'000	\$'000
Gross carrying amount		
Balance 1 July	702	702
Additions	5	-
Written off	-	-
Balance 30 June	<u>707</u>	<u>702</u>
Accumulated amortisation		
Balance 1 July	(465)	(404)
Amortisation expense	(52)	(61)
Written off	-	-
Balance 30 June	<u>(517)</u>	<u>(465)</u>
Net book value 30 June	190	237

Accounting policy

Intangible assets

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

In accordance with Council's policy, the threshold limits applied when recognising intangible assets is \$1,000 and consistent with the prior year.

The estimated useful lives for current and comparative periods are as follows:

Software	5 years
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Note 23(b) Right-of-use assets

Right-of-use assets and concessional leases

	Plant & Equipment \$'000	Total \$'000
2024		
Opening Balance 1 July 2023	767	767
Additions	-	-
Disposals / derecognition	-	-
Depreciation expense	(199)	(199)
Balance at 30 June 2024	568	568
2023		
Opening Balance 1 July 2022	128	128
Additions	703	703
Disposals / derecognition	-	-
Depreciation expense	(64)	(64)
Balance at 30 June 2023	767	767

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

Accounting policy

Leases - 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 26b 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 22. 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 24	Trade and other payables		
	Trade payables	2,227	3,730
	Accrued expenses	1,381	1,041
	Rates and Charges in advance	459	445
	Other	328	271
	Total trade and other payables	<u>4,395</u>	<u>5,488</u>

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 25	Trust funds and deposits		
	Refundable building deposits and contract retentions	1,570	1,726
	Total trust funds and deposits	<u>1,570</u>	<u>1,726</u>

Accounting policy

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

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

Note 26(a) Provisions

	Annual leave	Long service leave	Other leave	Quarry Rehabilitation	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Balance at beginning of the financial year	1,355	1,990	86	400	3,831
Additional provisions	1,477	496	351	-	2,324
Amounts used	(1,195)	(332)	(296)	(2)	(1,825)
Balance at the end of the financial year	1,637	2,154	141	398	4,330
2023					
Balance at beginning of the financial year	1,296	1,828	96	800	4,020
Additional provisions	1,352	485	372	-	2,209
Amounts used	(1,293)	(323)	(382)	(400)	(2,398)
Balance at the end of the financial year	1,355	1,990	86	400	3,831

	2024	2023
	\$'000	\$'000
Provisions		
Current		
Annual leave	1,637	1,355
Long service leave	332	778
Other leave	141	86
Rehabilitation of Bruny Island quarry site	398	400
	2,508	2,619
Non-current		
Long service leave	1,822	1,212
	1,822	1,212

The following assumptions were adopted in measuring the present value of employee benefits:

Weighted average increase in employee costs	5.50%	3.50%
Weighted average discount rates	4.36%	3.08%
Weighted average settlement period	12	12
Employee numbers (Full Time Equivalents)	204	201

Accounting policy

Quarry Rehabilitation

Council is obliged to restore the quarry site at Pybrus Hill on Bruny Island to ensure the site is safe. To undertake the rehabilitation task, Council is seeking to purchase the quarry site and undertake initial works to ensure the site is safe. Work commenced in early 2024 and continued throughout the early part of the year. Works will continue to be implemented progressively over the coming years. The expected cost of works has been estimated based on the work required to make the site safe and ready for the depositing of fill in the future as it becomes available.

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

Note 26(a) Provisions (cont)

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 and other leave is recognised in the provision for employee benefits.

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 consolidated 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) Sick leave

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

iv) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the consolidated 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, which is a sub fund of the Tasplan Superannuation Fund (Tasplan). The Quadrant Defined Benefits 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.

v) 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.

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

	2024	2023
Note 26(b) Lease Liability	\$'000	\$'000
Lease Liability	553	768
Concessional Leases	-	-
	<u>553</u>	<u>768</u>
Current	135	47
Non-Current	418	721
	<u>553</u>	<u>768</u>

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

As at 30 June 2024	Minimum lease payments					Total
	Within 1	1-2	2-3	3-4	4-5	
	Year	Years	Years	Years	Years	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Lease payments	144	147	147	135	-	573
Finance charges	(9)	(6)	(4)	(1)	-	(20)
Net present value	<u>135</u>	<u>141</u>	<u>143</u>	<u>134</u>	<u>-</u>	<u>553</u>
As at 30 June 2023						
Lease payments	47	18	-	-	-	65
Finance charges	-	-	-	-	-	-
Net present value	<u>47</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65</u>

Council has a number of peppercorn leases that have an annual cost of between \$0 and \$18 and therefore are not material.

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 residual value guarantees

Council has no exposure to residual value payments.

	2024	2023
Note 26(c) Contract Liability	\$'000	\$'000
Current		
Funds received to acquire or construct an asset controlled by Council	1,296	1,056
Funds received prior to performance obligation being satisfied (Upfront payments)	21	82
Upfront Fees	-	-
	<u>1,317</u>	<u>1,138</u>

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Council recognised the following contact liabilities with customers:

Grants received in advance includes funding for the construction of a new facility for the provision of community structures. The funds received are under an enforceable contract which require 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.

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.

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

Note 27	Interest-bearing loans and borrowings	2024	2023
		\$'000	\$'000
	Current		
	Borrowings	2,100	14,623
		<u>2,100</u>	<u>14,623</u>
	Non-current		
	Borrowings	11,823	2,100
		<u>11,823</u>	<u>2,100</u>
	Total	<u>13,923</u>	<u>16,723</u>
	Borrowings		
	Council's loan portfolio has been reviewed by Tascorp effective 30 June 2024 to determine the market value. Their advice is that having regard to the fixed rates of interest applicable for the remaining life of each loan, that the market value is \$14,028,737 compared to the actual value of \$13,922,500		
	Borrowings are secured by a Deed of Charge over the present and future receivables of the Council representing Council's general revenue from general rates, service rates, permit fees, rents and other charges imposed by Council.		
	The maturity profile for Council's borrowings is;		
	Not later than one year	2,100	14,623
	Later than one year and not later than five years	11,823	2,100
	Later than five years	-	-
	Total	<u>13,923</u>	<u>16,723</u>

Accounting policy

Interest bearing liabilities

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 Consolidated 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.

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

Note 28 Reserves

	2024 \$'000	2023 \$'000
Asset revaluation reserve	600,414	525,250
Fair value reserve	(11,107)	(16,244)
Other reserves	13,680	13,247
Total	602,986	522,253

	Balance at beginning of reporting year \$'000	Increment \$'000	Decrements \$'000	Balance at end of reporting year \$'000
(a) Asset revaluation reserve				
2024				
Property				
Land and land under roads	101,135	41,562	-	142,697
Buildings	36,284	12,114	-	48,398
	137,419	53,675	-	191,095
Infrastructure				
Roads	270,902	15,316	-	286,218
Bridges	13,037	844	-	13,881
Stormwater drainage	101,708	7,512	-	109,220
Minor infrastructure	2,183	-	(2,183)	0
	387,831	23,671	(2,183)	409,319
Total asset revaluation reserve	525,250	77,346	(2,183)	600,414
2023				
Property				
Land and land under roads	101,400	-	(265)	101,135
Buildings	30,637	5,647	-	36,284
	132,037	5,647	(265)	137,419
Infrastructure				
Roads	258,946	11,956	-	270,902
Bridges	12,062	975	-	13,037
Stormwater drainage	51,784	49,924	-	101,708
Minor infrastructure	1,396	787	-	2,183
	324,189	63,642	-	387,831
Total asset revaluation reserve	456,227	69,289	(265)	525,250

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

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

Note 28 Reserves (Continued)

	Balance at beginning of reporting year	Increment	Decrements	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
(b) Fair Value reserve				
2024				
Change in fair value of investments				
- Water Corporation	(16,244)	5,138		(11,107)
Total fair value reserve	(16,244)	5,138	-	(11,107)
2023				
Change in fair value of investments				
- Water Corporation	(19,043)	2,799	-	(16,244)
Total fair value reserves	(19,043)	2,799	-	(16,244)

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	Increment	Decrements	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
(c) Other reserves				
2024				
Specific purpose reserves	1,522	221	(835)	908
Asset replacement reserves	1,331	1,236	(1,311)	1,256
Unexpended capital reserves	10,394	14,878	(14,756)	10,516
Infrastructure Replacement Reserve	-	1,000	-	1,000
Total other reserves	13,247	17,335	(16,902)	13,680
2023				
Specific purpose reserves	1,964	174	(616)	1,522
Asset replacement reserves	1,207	1,626	(1,502)	1,331
Unexpended capital reserves	10,289	10,394	(10,289)	10,394
Total other reserves	13,460	12,194	(12,407)	13,247

The specific purpose reserves were established to identify funds received for public open space, tree preservation and public car parking. Asset replacement reserves are funds set aside for the replacement of plant, vehicles and equipment. Infrastructure Replacement Reserve was established in 2023/2024.

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

	2024	2023
	\$'000	\$'000
Note 29 Reconciliation of cash flows from operating activities to surplus (deficit)		
Surplus/(Deficit)	1,632	12,021
Non cash items		
Depreciation/amortisation	14,496	12,565
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(873)	(458)
Contributions - non monetary assets	(910)	(2,610)
Carrying Amount of assets retired	700	434
Share of net (profit)/loss of investment in associate	(1,296)	(1,069)
Initial recognition of infrastructure assets	(587)	127
Add (less) items classified as investing or financing included in Surplus/(Deficit)		
Capital grants received specifically for new or upgraded assets	(2,200)	(8,237)
Change in assets and liabilities:		
Decrease/(increase) in trade and other receivables	621	(823)
Decrease/(increase) in inventories	6	(4)
Increase/(decrease) in trade and other payables	(1,249)	1,090
Increase/(decrease) in provisions	499	(189)
Increase/(decrease) in contract liabilities	179	(2,165)
Net cash provided by/(used in) operating activities	11,020	10,680
Note 29a 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 Consolidated Statement of Cash Flows as cash flows from financing activities.		
	Interest-bearing loans and borrowings	Lease liabilities
	\$'000	\$'000
2024		
Balance at 1 July 2023	16,722	764
Acquisitions / New Leases	-	-
Changes from financing cash flows:		
Cash Received	-	-
Cash Repayments	(2,799)	(211)
Balance as at 30 June 2024	13,923	553
2023		
Balance at 1 July 2022	22,323	131
Acquisitions / New Leases	-	703
Changes from financing cash flows:		
Cash Received	-	-
Cash Repayments	(5,600)	(70)
Balance as at 30 June 2023	16,722	764
Note 30 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 19)	8,696	11,864
Total reconciliation of cash and cash equivalents	8,696	11,864
Note 31 Financing arrangements		
Business Card - Credit Limit	26	26
Total amount unused at reporting date	15	20

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

Note 32 Subsidiaries

Kingborough Waste Services Pty Ltd

Kingborough Waste Services Pty Ltd (KWS) is an incorporated entity that has been formed by Kingborough Council to operate the Barretta Waste Transfer Station. KWS has operated and managed the Barretta Waste Transfer Station from 1 July 2011.

The directors of KWS are:

- Mr Bob Calvert (Independent Chairperson)
- Ms Debra Mackeen (Independent Director)
- Mr David Reeve (Council employee)
- Mr Tim Jones (Council employee)

Council has provided a financial guarantee to KWS to discharge any debt that KWS owes, where KWS is unable to pay the debt itself. The KWS Chairman is remunerated \$10,000 per annum, and the independent director, \$8,000 per annum.

	2024 \$'000	2023 \$'000
Financial Performance		
Revenue		
User Charges	1,344	1,331
Recycling Sales	593	572
Council Charges	1,908	1,546
Sundry Charges	37	30
Grant Income	15	-
Total Revenue	3,897	3,479
Expenditure		
Employee Costs	1,433	1,280
Disposal Costs	1,075	952
Hire & Maintenance	626	463
Other Expenses	613	693
Total Expenses	3,747	3,388
Surplus / (Deficit)	150	91
 Financial Position		
Assets	1,485	1,448
Liabilities	1,036	1,149
Net Assets	449	299

The financial performance includes any internal transfers with Kingborough Council. Council provides corporate support to KWS and Council remains the owner of the infrastructure and equipment at the site. KWS charge Council a fee based on tonnage for garbage collection waste, recycling collection waste, and green waste disposed of at the Barretta Waste Transfer Station. Internal transfers are eliminated on consolidation.

Accounting Policy

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control was obtained until the date control is lost. Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements.

Subsidiaries

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

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

Note 33 Superannuation

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 \$0 (2022-23, \$0), and the amount paid to accumulation schemes was \$2,114,000 (2022-23, \$1,919,000).

During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$0, and the amount to be paid to accumulation schemes is \$2,210,940.

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.

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.

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

Note 34 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	2023
Capital commitments	\$'000	\$'000
Road construction	4,897	2,695
Stormwater drainage	209	272
Other infrastructure	1,355	1,196
Transform Kingston	-	823
Total	6,460	4,986

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 current replacement cost.

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 consolidated 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	2023
Maturity analysis of operating lease payments to be received	\$'000	\$'000
Year 1	254	143
Year 2	181	57
Year 3	124	48
Year 4	108	20
Year 5	72	6
Later than 5 years	56	11
Total	795	285

Contractual Commitments

Contractual commitments for operational expenditure at end of financial year but not recognised in the financial report are as follows and are due and payable in accordance with the periods stated.

		2024	2023
	Period	Future Commitment	Future Commitment
Public toilet, barbecue cleaning and hall cleaning	Expired	*	124
Kerbside Collection Service - Garbage & Recycling	10/18 - 10/25	1,962	3434
Kerbside Green Waste Collection	07/20-10/25	683	1,195
Internal Audit Services	07/22 - 06/26	95	142
Baretta Landfill Gas Monitoring	02/22 - 01/25	52	140
Haulage, Trailer Maintenance, Yard Truck - Baretta	06/21-05/26	47	72
Supply & Transport of Bins - Barretta & Bruny	06/21 - 05/26	338	515
Roadside Slashing & Spraying Services	11/20 - 06/25	223	414
Office Cleaning	12/22 - 12/26	347	78
Park and Reserve Mowing	09/23 - 08/25	81	-
Total		3,828	6,114

* The contract for the public toilet, barbecue and hall cleaning had expired and was out for public tender as at 30/06/2024

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

Note 35 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 does not act as guarantor for loans raised by sporting clubs operating from Council's properties.

Council is not aware of any incident or action that may cause a future liability to be created. All existing claims against Council are covered by policies of insurance, and the maximum limits of the liability as set out in those policies, is believed to be adequate to meet all contingencies of those claims without further financial liability on Council.

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

Note 36 Financial instruments

(a) Interest Rate Risk

The exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

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	4.36%	8,696	-	-	-	-	8,696
Trade and other receivables	8.81%	318	-	-	-	1,219	1,537
Investment in Water Corporation		-	-	-	-	100,625	100,625
Total financial assets		9,014	-	-	-	101,844	110,858
Financial liabilities							
Trade and other payables		-	-	-	-	4,395	4,395
Trust funds and deposits		-	-	-	-	1,570	1,570
Interest-bearing loans and borrowings	3.86%	-	2,100	11,823	-	-	13,923
Total financial liabilities		-	2,100	11,823	-	5,965	19,888
Net financial assets (liabilities)		9,014	(2,100)	(11,823)	-	95,878	90,970

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	3.08%	11,864	-	-	-	-	11,864
Trade and other receivables	8.13%	243	-	-	-	1,952	2,195
Investment in Water Corporation		-	-	-	-	95,488	95,488
Total financial assets		12,106	-	-	-	97,440	109,547
Financial liabilities							
Trade and other payables		-	-	-	-	5,488	5,488
Trust funds and deposits		-	-	-	-	1,726	1,726
Interest-bearing loans and borrowings	3.47%	-	14,623	2,100	-	-	16,723
Total financial liabilities		-	14,623	2,100	-	7,214	23,936
Net financial assets (liabilities)		12,106	(14,623)	(2,100)	-	90,226	85,610

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

Note 36 Financial Instruments (cont.)

(b) Fair Values

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 Consolidated Statement of Financial Position		Aggregate net fair value	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	8,696	11,864	8,696	11,864
Investment in Water Corporation	100,625	95,488	100,625	95,488
Trade and other receivables	1,537	2,195	1,537	2,195
<i>Total financial assets</i>	<u>110,858</u>	<u>109,547</u>	<u>110,858</u>	<u>109,547</u>
<i>Financial liabilities</i>				
Trade and other payables	4,395	5,488	4,395	5,488
Trust funds and deposits	1,570	1,726	1,570	1,726
Interest-bearing loans and borrowings	13,923	16,723	14,029	16,223
<i>Total financial liabilities</i>	<u>19,888</u>	<u>23,936</u>	<u>19,994</u>	<u>23,437</u>

(c) Credit Risk

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 Consolidated Statement of Financial Position.

(d) Risks and mitigation

The risks associated with Council's main financial instruments and the policies for minimising these risks are detailed below.

Market risk

Market risk is the risk that the fair value or future cash flows of Council's 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 Council is exposed are discussed below.

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 that we use. Non derivative interest bearing assets are predominantly short term liquid assets. Interest rate liability risk arises primarily from long term loans and borrowings at fixed rates, however with minor holdings, there is limited exposure to this risk for Council.

Our loan borrowings are sourced from either Tascorp or major Australian banks. 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 each year.

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

Note 36 Financial Instruments (cont.)

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. We 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,
- benchmarking of returns and comparison with budget.

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

Interest charged on outstanding rates debtors is regulated by the *Local Government Act 1993* and contains a component of the official 10-year long-term bond rate.

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 has exposure to credit risk on some financial assets included in our Consolidated 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 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.

We may also be subject to credit risk for transactions which are not included in the Consolidated Statement of Financial Position, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in note 35.

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

	Financial Institutions (AA credit rating)	Government agencies (BBB credit rating)	Other Appd creditors	Total
2024				
Cash and cash equivalents	8,696	-	-	8,696
Trade and other receivables	-	-	1,537	1,537
Total contractual financial assets	8,696	-	1,537	10,233

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

Note 36 Financial Instruments (cont.)

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 asset 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 be invested various 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.

Council's objective is to maintain a balance between continuity of funding determined through forecasting of expected cash flows, and income generation through the investment of surplus funds in short-term investments. Income streams from rates, user charges and grants are considered to be highly stable and reliable. Investments are spread between secure financial institutions in marketable financial products that can be converted to cash at short notice.

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 Financial Liabilities. For lease liabilities refer to Note 26(b). These amounts represent undiscounted gross payments including both principal and interest amounts.

2024	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	4,395	-	-	-	-	4,395	4,395
Trust funds and deposits	1,570	-	-	-	-	1,570	1,570
Interest-bearing loans and borrowings	-	2,100	11,823	-	-	13,923	13,923
Total financial liabilities	5,965	2,100	11,823	-	-	19,888	19,888

2023	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	5,488	-	-	-	-	5,488	5,488
Trust funds and deposits	1,726	-	-	-	-	1,726	1,726
Interest-bearing loans and borrowings	-	14,623	2,100	-	-	16,723	16,723
Total financial liabilities	7,214	14,623	2,100	-	-	23,936	23,936

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

Note 36 Financial Instruments (cont.)

(f) 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 (Base rates are sourced from Reserve Bank of Australia):

- 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	
		Profit	Equity	Profit	Equity
2024	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	8,696	(87)	(87)	87	87
Trade and other receivables	318	(3)	(3)	3	3
Financial liabilities:					
Interest-bearing loans/borrowings	11,823	118	118	(118)	(118)

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2023	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	11,864	(119)	(119)	119	119
Trade and other receivables	243	(2)	(2)	2	2
Financial liabilities:					
Interest-bearing loans/borrowings	2,100	21	21	(21)	(21)

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

Note 36 Financial Instruments (cont.)

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

	Financial Institutions (AA credit rating)	Government agencies (BBB credit rating)	Other Appd creditors	Total
2023				
Cash and cash equivalents	11,864	-	-	11,864
Trade and other receivables	-	-	2,195	2,195
Total contractual financial assets	11,864	-	2,195	14,059

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 & Other Receivables was:

	2024	2023
	\$'000	\$'000
Current (not yet due)	1,469	2,113
Past due by up to 30 days	29	31
Past due between 31 and 60 days	1	47
Past due between 61 and 90 days	-	1
Past due by more than 90 days	38	3
Total Trade & Other Receivables	1,537	2,195

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

Note 37 Auditor's remuneration	2024	2023
	\$'000	\$'000
Audit fee to conduct external audit - Tasmanian Audit Office	48	48
	48	48

Note 38 Events occurring after balance date

Nil

Note 39 Related party transactions

(i) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors	Name	Position	Period of Appointment
	P Wreidt	Mayor	2023-24
	C Glade-Wright	Deputy Mayor	2023-24
	A Antolli	Councillor	2023-24
	D Bain	Councillor	2023-24
	K Deane	Councillor	2023-24
	F Fox	Councillor	2023-24
	G Cordover	Councillor	2023-24
	A Midgley	Councillor	2023-24
	M Richardson	Councillor	2023-24
	C Street	Councillor	2023-24

(ii) Councillor Remuneration

Short term employee benefits

2024	Period	Allowances \$	Vehicles ² \$	Total Compensation AASB 124 \$	Expenses ³ \$	Total allowances and expenses \$
Mayor	Full year	116,453	2,528	118,981	2,186	121,167
Deputy Mayor	Full year	56,393	-	56,393	667	57,060
Councillors	Full year	266,187	-	266,187	7,032	273,219
Total		439,033	2,528	441,561	9,885	451,446

Councillor Remuneration

Short term employee benefits

2023	Period	Allowances \$	Vehicles ² \$	Total Compensation AASB 124 \$	Expenses ³ \$	Total allowances and expenses \$
Mayor	Full year	112,467	1,356	113,823	1,505	115,328
Deputy Mayor	Full year	54,275	-	64,784	454	65,238
Councillors	Full year	255,506	-	244,997	5,094	250,091
Total		422,248	1,356	423,604	7,053	430,657

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. Expenses relate to the reimbursement of costs such as internet, telephone, mileage, conference and meeting attendance costs.

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

(iii) **Key Management Personnel Remuneration**

2024

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		
		₹	₹	₹	₹	₹	₹	₹
\$20 001 - \$40 000	1***	31,047	740	163	2,596	10,278	-	44,824
\$40 001 - \$60 000	2****	80,147	2,082	1,838	9,642	72	5,682	99,463
\$120 001 - \$140 000	1	100,356	-	-	12,544	-	7,702	120,602
\$160 001 - \$180 000	1**	98,494	1,205	-	3,123	62,679	-	165,501
\$180 001 - \$200 000	3	460,124	28,356	2,326	57,516	-	22,808	571,130
\$200 001 - \$220 000	1	168,462	10,000	779	20,408	-	13,168	212,817
\$380 001 - \$400 000	1*	286,466	8,027	-	23,114	76,340	-	393,946
Total		1,225,095	50,411	5,105	128,943	149,368	49,360	1,608,282

* The General Manager ceased employment on 19 April 2024 and was paid out his leave entitlements.

** The Chief Finance Officer ceased employment on 14 August 2023 and was paid out his leave entitlements.

*** The Director Environment, Development and Community ceased employment on 28 July 2023.

**** The Director Environment, Development and Community was employed from 1 July 2023 until 23 November 2023.

Key Management Personnel Remuneration

2023

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		
		₹	₹	₹	₹	₹	₹	₹
\$40 001 - \$60 000	2*	60,215	1,667	2,562	5,701	17,284	-	87,428
\$140 001 - \$160 000	1***	129,122	2,500	3,461	12,516	5,039	-	152,638
\$160 001 - \$180 000	2**	271,061	17,500	1,908	33,883	-	14,431	338,783
\$180 001 - \$200 000	1	166,984	10,000	-	19,886	-	(12,171)	184,699
\$220 001 - \$240 000	2	349,600	20,000	779	39,304	-	21,738	431,420
\$260 001 - \$280 000	1	237,606	10,000	-	24,949	-	2,300	274,855
Total		1,214,588	61,667	8,710	136,239	22,322	26,297	1,469,824

* The Director Environment, Development and Community ceased employment on 26 August 2022.

** The Director Environment, Development and Community was employed from 21 June 2022 until 15 September 2022.

*** The Executive Manager Organisational Development ceased employment on 24 March 2023.

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 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 benefits paid or accrued as a consequence of termination

6 Non-Monetary benefits include annual and long-service leave movements.

(iv) **Remuneration Principles**

Councillors

Section 340A of the *Local Government Act 1993* entitles councillors to allowances prescribed in regulations. Mayors and Deputy Mayors are entitled to allowances in addition to those payable to them as councillors.

The Local Government Division of the Department of Premier and Cabinet publish each year a table of allowances. These allowances are applied to Councillors from 1 November of each year.

Executives

Remuneration levels for key management personnel are set in accordance with market forces. The remuneration of the General Manager is periodically reviewed by an independent consultants.

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 6 months prior to termination of the contract. Whilst not automatic, contracts can be extended.

Termination benefits

There were no termination payment during the current year.

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

(v) Interest in other entities

Interest in subsidiaries

The group consists of Council and Kingborough Waste Services (KWS), which is 100% owned by Council.

Note 32 contains details of Council's investment in KWS.

The following transactions occurred with subsidiaries:

Subsidiary	Grant and subsidies provided by council	Goods and services supplied by council, on normal terms and conditions		
		Rental accommodation	Commercial rates and charges	Other
Kingborough Waste Services \$(000)	\$ -	\$ -	\$ 1,908	\$ 98

Council received \$0 in dividends from KWS in 2023/24 (\$400k 2022/23).

Transactions with associates

Council received \$121k in income tax equivalents from the Copping Refuse Disposal Site Joint Authority during 2023/24.

The investment in associates is accounted for using the equity method and details of the investment are in Note 17.

Council agreed to reinvest these payments back into the Authority.

(vi) Transactions with related parties

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

(vii) 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
- Use of Council's gymnasium

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 40 Special committees and other activities

As they are not considered to be of a material nature, the accounts and cash assets of the following Special Committees have not been consolidated into the financial statements of Council.

Cash Flow for 2023/24	Income	Expenditure	Cash 30 June
	\$	\$	\$
Adventure Bay Hall	1,795	2,891	5,720
Kettering Hall & Recreation Committee	4,903	4,118	6,491
Lower Longley Hall Committee	24,055	3,715	28,114
Lunawanna Hall Committee	2,701	1,417	7,661
North Bruny Community Centre Committee	8,412	5,832	8,848
Snug Hall Management Committee	6,254	4,115	18,478
Taroona Hall Management Comm	11,726	10,625	10,131
Woodbridge Hall Management Comm	7,626	6,736	10,174

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

Note 41 Other significant accounting policies and new accounting standards

(a) Taxation

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and 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 Consolidated 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 Consolidated 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 Consolidated Statement of Financial Position. Commitments are disclosed at their nominal value inclusive of the GST payable.

(f) Budget

The estimated revenue and expense amounts in the Consolidated Statement of Comprehensive income represent revised budget amounts and are not audited.

(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.

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

(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 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit

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.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to Council's activities, or have no material impact.

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

Note 42 Significant Business Activities

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

	Sports Centre	
	2024	2023
	\$'000	\$'000
<i>Revenue</i>		
User Charges	1,203	1,082
Grants	-	19
Other revenues	39	87
Total Revenue	1,242	1,188
<i>Expenditure</i>		
<i>Direct</i>		
Materials, Contracts, Employee Costs	1,556	1,465
Other expenses	-	-
Total Expenses	1,556	1,465
Net Operating Surplus/(Deficit)	(314)	(277)
<i>Capital and Competitive Neutrality Cost</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	773	555
Opportunity cost of capital	980	794
Total Capital Costs	1,753	1,349
<i>Competitive neutrality adjustments</i>		
Rates and land tax	20	18
	20	18
Net Surplus/(Deficit)	(2,087)	(1,644)

Accounting policy

Significant business activities

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 the Sports Centre as defined above is considered a significant business activity. 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:

- The opportunity cost is based on applying the weighted average interest rate on cash and cash equivalents (note 36).
- Materials, Contracts and employee costs are based on actual expenditure on each activity.
- Loan guarantee fees are not included as Council believes that no material advantage is obtained.
- Tax calculation has not been included as it is considered to be not material.
- Depreciation is based on assets associated with the activity.

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

43 Management indicators (cont.)	2024	2023	2022	2021
	\$'000	\$'000	\$'000	\$'000
(g) Asset sustainability ratio				
<u>Capex on replacement/renewal of existing assets</u>	8,656	11,531	6,274	7,903
Annual depreciation expense	14,496	12,565	12,090	11,493
Asset sustainability ratio %	60%	92%	52%	69%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base. The benchmark is based on spending the equivalent of annual depreciation expense on asset renewal. This is a long term benchmark as asset renewal is not as linear as this and there are periods when required renewal spend will be less than depreciation expense and periods when it will be more than.

The capital expenditure on the replacement/renewal of existing assets has fluctuated between 52% and 92% over the past four years, depending on asset renewal plans. This reflects, in overall terms, the asset life of Council's infrastructure being relatively young and that Council is thus in a period of lower asset renewal requirement, relative to the long term.

	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
	2024 \$'000	2024 \$'000	2024 \$'000
By asset class			
Land	-	636	636
Buildings	1,105	312	1,417
Infrastructure	6,295	6,414	12,709
Plant & Equipment	1,256	-	1,256
Total	8,656	7,362	16,018

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

Note 43	Management indicators	Benchmark	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000
	(a) Underlying surplus or (deficit). See also Note 16.					
	Net result for the year		1,632	12,021	5,430	7,390
	Less non-operating income:					
	capital grants		(2,200)	(8,237)	(2,155)	(4,192)
	contributions-non-monetary assets		(910)	(2,610)	(211)	(2,093)
	contributions - capital		(320)	(27)	(30)	(8)
	initial recognition of infrastructure assets		(587)	127	(2,495)	(62)
	profit on sale of land		(686)	(375)	(153)	(815)
	Add non-operating expenses					
	grants received in advance in prior year		2,979	1,995	1,213	1,232
	grants received in advance in current year		(2,587)	(2,979)	(1,995)	(1,213)
	Underlying surplus/(deficit)	> 0	<u>(2,680)</u>	<u>(86)</u>	<u>(396)</u>	<u>240</u>

The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations by excluding non-recurring revenue and expenses and capital income. As a minimum a breakeven result should be aimed for.

The 2023/24 financial result was impacted by increased depreciation from revaluations and indexation of assets.

(b) Underlying surplus ratio

<u>Underlying surplus or (deficit)</u>		(2,680)	(86)	(396)	240
Recurrent income*		<u>51,964</u>	<u>50,765</u>	<u>47,831</u>	<u>41,804</u>
Underlying surplus ratio %	0-2%	(5.2%)	(0.2%)	(0.8%)	0.6%

This ratio expresses the underlying result as a % of revenue.

The ratio for 2023/24 of (5.2%) was significantly below the benchmark of 0%. Refer (a) above.

(c) Net financial liabilities

<u>Liquid assets less</u>		10,012	13,780	24,631	24,566
total liabilities		<u>26,087</u>	<u>29,673</u>	<u>35,899</u>	<u>32,231</u>
Net financial liabilities	0	(16,075)	(15,893)	(11,268)	(7,665)

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, which is unlikely, additional revenue would be needed to fund the shortfall.

This indicator shows that the Council is not in a position to cover its total liabilities from its liquid assets. This outcome is not a concern as a significant proportion of the total liabilities is debt which can be rolled over into new borrowings.

(d) Net financial liabilities ratio

<u>Net financial liabilities</u>		(16,075)	(15,893)	(11,268)	(7,665)
Recurrent income*		<u>51,964</u>	<u>50,765</u>	<u>47,831</u>	<u>44,726</u>
Net financial liabilities ratio %	0% - (50%)	(30.9%)	(31.3%)	(23.6%)	(17.1%)

This ratio expresses the net financial liabilities measure as a % of revenue. Council's result is within benchmark.

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

43 Management indicators (cont.)	2024	2023	2022	2021
	\$'000	\$'000	\$'000	\$'000

(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.

Road Infrastructure

<u>Fair value (Carrying amount)</u>	346,121	351,419	336,779	274,562
Current replacement cost	628,976	632,741	601,600	538,621

Asset consumption ratio %	40% - 80%	55%	56%	56%	51%
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Buildings

<u>Fair value (Carrying amount)</u>	71,570	59,608	54,612	51,686
Current replacement cost	121,140	96,050	86,256	79,353

Asset consumption ratio %	40% - 80%	59%	62%	63%	65%
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Stormwater

<u>Fair value (Carrying amount)</u>	150,706	140,088	90,098	87,285
Current replacement cost	218,505	203,004	126,681	121,758

Asset consumption ratio %	40% - 80%	69%	69%	71%	72%
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This ratio indicates the level of service potential available in Council's existing asset base.

All ratios are in the acceptable range and indicate an acceptable level of service potential is available in the 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.

Road Infrastructure

<u>Projected capital funding outlays**</u>	38,000	4,384	4,840	4,580
Projected capital expenditure funding***	38,000	4,384	6,050	5,725

Asset renewal funding ratio %	100%	100%	100%	80%	80%
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Buildings

<u>Projected capital funding outlays**</u>	10,000	896	929	875
Projected capital expenditure funding***	10,000	896	1,162	1,094

Asset renewal funding ratio %	100%	100%	100%	80%	80%
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Stormwater

<u>Projected capital funding outlays**</u>	10,000	1,164	794	769
Projected capital expenditure funding***	10,000	1,164	993	961

Asset renewal funding ratio %	100%	100%	100%	80%	80%
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** 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 assets identified in Council's long-term strategic asset management plan.

This ratio indicates Council has the capacity to fund its forecast asset replacement requirements (ten year horizon).

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

Note 44 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 and land under roads
 - Buildings
 - Roads, including footpaths & cycleways
 - Bridges
 - Stormwater
 - Minor infrastructure

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

(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.

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	Level 2	Level 3	Total
		\$'000	\$'000	\$'000	\$'000
Recurring fair value measurements					
Investment in water corporation	18	-	-	100,625	100,625
Land	22 (a)	-	86,504	-	86,504
Land Under Roads	22 (a)	-	-	75,330	75,330
Buildings	22 (a)	-	-	71,570	71,570
Roads (including footpaths & cycleways)	22 (a)	-	-	346,121	346,121
Bridges	22 (a)	-	-	20,030	20,030
Stormwater	22 (a)	-	-	150,706	150,706
Minor Infrastructure	22 (a)	-	-	23,345	23,345
		-	86,504	787,727	874,231

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

44 Fair Value Measurements (cont.)

As at 30 June 2023

	Note	Level 1	Level 2	Level 3	Total
		\$'000	\$'000	\$'000	\$'000
Recurring fair value measurements					
Investment in water corporation	18	-	-	95,488	95,488
Land	22 (a)	-	86,431	-	86,431
Land Under Roads	22 (a)	-	-	33,205	33,205
Buildings	22 (a)	-	-	59,608	59,608
Roads (including footpaths & cycleways)	22 (a)	-	-	333,337	333,337
Bridges	22 (a)	-	-	18,082	18,082
Stormwater	22 (a)	-	-	140,088	140,088
Minor Infrastructure	22 (a)	-	-	17,629	17,629
		-	86,431	697,437	783,868

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

AASB 13 Fair Value Measurement, requires the fair value of non-financial assets to be calculated based on their "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

Council has adopted AASB 13 *Fair Value Measurement* in relation to its recurring fair value measurement. There have been no changes in valuation techniques over the past year.

Investment in water corporation

Refer to Note 18 for details of valuation techniques used to derive fair values.

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

44 Fair Value Measurements (cont.)

Land

During 2021/22 the Valuer-General undertook the revaluation of all properties in Kingborough, with the exception of certain non-rateable properties. During 2023/2024, new adjustment factors were provided by the Valuer-General but these resulted in no changes in land valuations.

The average municipal value of land is derived by multiplying the area of land by the municipal unit site value. The municipal unit site value is calculated by dividing the total land value of properties in the municipality, as determined by the Valuer-General, by the total area of those properties. The most significant input into this valuation approach is price per square metre.

Land under roads

The road reservations are classified based upon their location, Residential, Rural, Commercial or Industrial.

The value of the Land Under Road network at 30 June 2024 is based on valuation data determined by the Valuer-General. 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.

Land under roads is classified as Level 3 in the fair value hierarchy due to the significant unobservable estimates required to provide the value.

Unobservable inputs including average municipal rate impact on the fair value of land and land under roads. An increase in municipal rates would increase the value of land under roads.

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

44 Fair Value Measurements (cont.)

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 assets with recurring fair value measurements are detailed in note 22 (Property, infrastructure, plant and equipment) and note 18 (Investment in water corporation). 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, infrastructure, plant and equipment and investment in water corporation (recurring fair value measurements) is set out in note 18 and 22.

(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. (refer note 36)

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 36 is provided by Tascorp (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).

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

44 Fair Value Measurements (cont.)

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. Where construction is outsourced, CRC is based on the actual cost of the works for the first year, and standard replacement rates thereafter. Construction costs were escalated by 4.5% for the 2023/24 year, in accordance with the ABS Road and Bridge Construction - Australia Index.

Bridges

A full valuation of bridges assets was undertaken by AusSpan, effective 1 July 2021. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area. Costs were escalated by 4.5% for 2023/24, in accordance with the ABS Roads and Bridges Construction-Australia Index.

Stormwater

A full revaluation of stormwater assets was undertaken by Council Engineers and effective from 1 July 2022. This revaluation resulted in a substantial increase in stormwater asset values due to the sharply rising prices experienced post covid.

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. Costs were escalated by 4.5% for 2023/24, in accordance with the ABS Roads and Bridges Construction-Australia Index.

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.

Minor Infrastructure

A full revaluation of Minor Infrastructure assets was undertaken effective 1 July 2023. This revaluation was determined based upon component valuations provided by Knowledge Asset Management Pty Ltd. The CRC is based on the unit price for each component type. Values were escalated by 4.5% for 2023/24, in accordance with the ABS Roads and Bridges Construction-Australia Index.

(d) Unobservable inputs and sensitivities

Investment in water corporation

Carrying amount (at fair value)	Key unobservable inputs	Expected range of inputs	Description of how the change in inputs will affect fair value
100,625	Council's percentage holding in the Water Corporation, currently 5.32%	None	Any percentage increase or decrease in the ownership interest of the Water Corporation will have the same direct percentage impact on Council's investment in the Water Corporation.
	Net assets of the Water Corporation	Variable based on the net asset value of the Water Corporation at balance date	Any percentage increase or decrease in the ownership interest of the Water Corporation will have the same direct percentage impact on Council's investment in the Water Corporation.

Refer Note18 for further details.

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

44 Fair Value Measurements (cont.)

Buildings

Buildings were independently revalued in July 2023 by Knowledge Asset Management Pty Ltd and Matrix Management Group Pty Ltd. For 2023/24, buildings have been escalated by ABS Building Construction-Tasmania Index leading to a 4.6% increase in value. Buildings acquired during the year have been valued at their acquisition cost.

Council has determined their remaining useful life as the basis for future depreciation

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). As these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Unobservable inputs including useful life impact on the fair value of buildings. An increase in useful life would increase the value of buildings.

Infrastructure assets

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) 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 'modern day equivalent' 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 in Note 14.

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

Unobservable inputs including useful life and unit rates to construct infrastructure assets impact on the fair value of roads, bridges and drainage assets. An increase in useful life or unit rates would increase the value of infrastructure.

Roads (including footpaths & cycleways)

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 based on the installed or renewed length and are categorised into a road hierarchy based on the type of road and vehicle numbers. Roads are valued based on typical construction type (pavement, seal, kerb etc) for the given width and hierarchical classification of the road. 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. Council last revalued its roads on 1 July 2021.

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

Note 45 Material Budget Variations

Council's original budget was adopted by the Council in June 2023. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity and decisions made by the Council. No budget is estimated for expenditure included in Other Comprehensive Income due to the uncertain nature of the outcomes. Material variations of more than 10% are explained below:

Revenues

1 Contributions - Cash

The positive variance of \$263,000 (+118%) primarily relates to the receipt of funds for the design and construction of an upgraded water main on Channel Highway, Kingston.

2 Interest

The negative variance of \$119,000 (-23%) is caused by lower interest receipts due to the low level of cash and investment balances throughout the year.

3 Other Income

The increase of \$393,000 (+20%) largely relates to reimbursements for unscheduled private works performed and unbudgeted payouts from insurance claims.

4 Capital Grants Received

The positive variance of \$500,000 (+29%) relates to multiple grants received for capital works projects, including the Taroona Bike Lane and Sports Precinct Connector Track.

5 Carrying Amount of Assets Retired

The carrying amount of assets retired was \$200,000 (+40%) over budget due to asset write-offs being above expectations. This asset is difficult to budget for due to the uncertain nature of infrastructure planning and timing.

Expenses

6 Depreciation & Amortisation

Depreciation expenses were \$1,594,000 (+12%) over budget largely due to the increased replacement costs resulting from the revaluation of assets, and from the capitalisation of a large amount of work in progress (WIP) projects.

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

Note 46 Correction of Prior Period Error

Comparative figures have been restated in the Consolidated Statement of Financial Position and Consolidated Statement of Changes in Equity. These changes are a result of prior period error in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

Council in its 2019/2020 financial accounts made disclosures in relation to the funding and construction of a new changeroom at Kelvedon Park in Taroona, adding the costs incurred in construction (\$630,000) to the WIP - Buildings account for capitalisation. Similarly, in 2021/2022, Council also capitalised the contributions (\$210,000) it made towards the construction of a new changeroom at Lightwood Park in Kingston to WIP - Other Infrastructure.

A reassessment of the treatment of these buildings has ascertained they will not be an asset to Council, but instead will be an asset of the football clubs who will fully manage and maintain the assets. On this basis, the costs incurred for these projects will need to be reversed from the previous Statement of Financial Position as a prior period error in order to treat the transactions as operating expenditure.

The adjustment reflected characteristics of assets and equity that existed in the prior period, an adjustment to the prior period balances has been made. This is classified as an error in accordance with AASB 108. The prior period adjustment is detailed below, with the Statement of Financial Position balances as at 1 July 2022 restated as follows:

* Property, Infrastructure, Plant & Equipment has been decreased by \$840,000 to recognise the new asset created from the construction of the building will not be a Council asset.

* Accumulated surplus was reduced by \$840,000 as a result of the change in the treatment from an asset to increased expenditure in 2021/22

The following tables discloses the impact on the 1 July 2022 statements that have been restated for the adjustment of prior period errors discussed above.

Due to the minor nature of the impact of the prior period errors, Council has chosen to disclose the error by using a note in the accounts rather than producing an additional column in the financial reports.

Revised - Statement of Financial Position	1 July 2022 (unadjusted)	1 July 2022 (adjusted)	Prior year error adjustment
Adjustment: Note 22 - Property, Infrastructure, Plant and Equipment	\$'000	\$'000	\$'000
Work In Progress			
Buildings	3,775	3,145	(630)
Other Infrastructure	13,297	13,087	(210)
Total	17,072	16,232	(840)
Revised - Statement of Changes in Equity	1 July 2022 (unadjusted)	1 July 2022 (adjusted)	Prior year error adjustment
Accumulated Surplus	\$'000	\$'000	\$'000
Balance at 1 July 2022	293,534	292,694	(840)

