



GLENORCHY CITY COUNCIL

ANNUAL GENERAL MEETING

MONDAY, 5 DECEMBER 2022

6.00pm

Council Chambers

AGENDA

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1. WELCOME BY MAYOR BEC THOMAS

2. APOLOGIES

3. CONFIRMATION OF MINUTES

That the electors present at this Annual General Meeting CONFIRM the minutes of the Annual General Meeting held on 29 November 2021.

NOTE: Pursuant to Section 72B(6) of the *Local Government Act* the Motion without Notice put forward by Mr Basil Giffard reading use of former Merton Water Catchment for housing development was addressed in item 9 “Increasing Housing Density in Glenorchy” at the next ordinary Council meeting on 20 December 2021.

4. PRESENTATION OF 2021-22 ANNUAL REPORT

Council released the *Glenorchy City Council Annual Report 2021-22 (Annual Report)* on Saturday, 19 November 2022.

The Annual Report was prepared and published in accordance with the requirements of section 72 of the *Local Government Act 1993*.

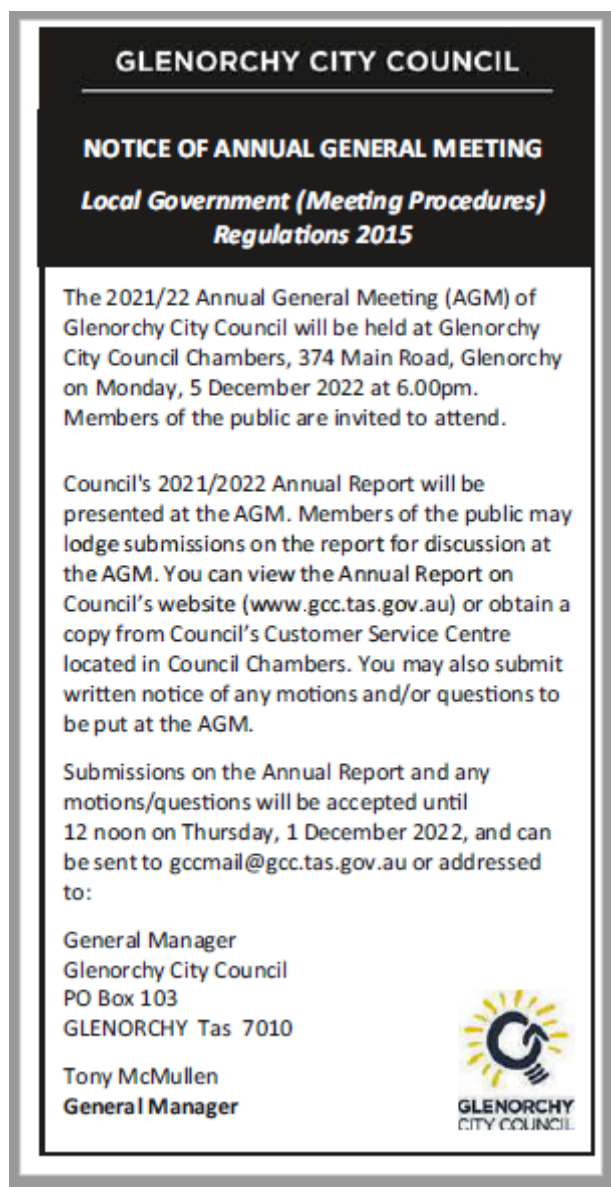
On Saturday, 19 November 2022, Council:

- published a public notice in The Mercury advertising the availability of the Annual Report from 21 November 2022 and inviting electors to lodge submissions on the Annual Report for discussion at this AGM as required under section 72(2)(d) (a copy of which is extracted below), and
- made copies of the Annual Report available for public inspection on its website as required under section 72(2)(b)

On 25 November 2022, Council made copies of the Annual Report available on its website and at the Council offices at 374 Main Road, Glenorchy free of charge, as required under section 72(2)(b) and (c).

Hard copies of the Annual Report will be made available to members of the public attending this Annual General Meeting.

The public notice of 19 November 2022 advised that written notices of motion and/or questions to be put at the AGM would be received until 12:00 noon on Thursday, 1 December 2022.



*Copy of public notice published in
The Mercury, 19 November 2022*

Recommendation:

1. That the electors present at this Annual General Meeting NOTE the tabling of the Glenorchy City Council Annual Report 2021/22.

5. QUESTIONS ON/WITHOUT NOTICE AND NOTICES OF MOTION

6. MEETING CLOSE

ATTACHMENT 1

DRAFT MINUTES OF GLENORCHY CITY COUNCIL ANNUAL GENERAL MEETING 2020-21

MONDAY, 29 NOVEMBER 2021

ANNUAL GENERAL MEETING MINUTES

MONDAY, 29 NOVEMBER 2021



Chairperson: Alderman Bec Thomas (Mayor)

Hour: 5.00 p.m.

Present (in Chambers): Alderman Bec Thomas (Mayor), Steven King (Deputy Mayor), Peter Bull, Melissa Carlton, Jan Dunsby, Simon Fraser, Sue Hickey, Gaye Richardson and Angela Ryan.

Present (by video link): Alderman Kelly Sims

**In attendance
(in Chambers):**

Council Staff

Tony McMullen (General Manager), Sam Fox (Director Strategy and Development), Emilio Reale (Director Infrastructure and Works), Jenny Richardson (Director Corporate Services), Bryn Hannan (Executive Officer), Tina House (Chief Financial Officer), Marina Campbell (Manager Community), Robbie Shafe (Manager Customer Services)

Members of the Public

ALLFORD, Jenny – Glenorchy
GIFFARD, Basil – Glenorchy
HANGAN, Michael – Moonah
NICHOLS, Bridget – Glenorchy
STEENBERGEN, Eddy – Rosetta
SWAIDEK, Frances – Glenorchy

In attendance (by video link):

Tracey Ehrlich (Manager Corporate Governance), Georgi (Senior Communications Advisor), Erin McGoldrick (Manager City Strategy and Economic Development) and Marian Maclachlan (Executive Assistant to the General Manager)

The Annual General Meeting was live streamed on Council's website, Facebook page and YouTube channel. The peak number of viewers watching the live stream of the meeting was 16 viewers.

The Chair advised prior to the commencement of the meeting that the meeting would be recorded, as well as the meeting being live streamed to members of the public.

The Chair opened the meeting at 5:01pm.

1. WELCOME BY MAYOR

The Chair acknowledged and paid respect to the Tasmanian Aboriginal Community as the original and traditional owners and ongoing custodians of the land and their elders, past, present and emerging.

The Chair read a statement regarding Work Health and Safety at the Council meeting.

2. APOLOGIES

Alderman Sims

3. CONFIRMATION OF MINUTES

Recommendation:

Moved: ALD. JAN DUNSBY

Seconded: ALD. STEVEN KING

That the minutes of the Annual General meeting held on Tuesday, 9 March 2021 be confirmed.

The motion was put.

FOR: Aldermen Bull, Dunsby, King, Thomas, Richardson, Fraser, Carlton, Ryan and Sims

AGAINST:

ABSTAINED: Alderman Hickey

The motion was CARRIED.

4. PRESENTATION OF 2020-21 ANNUAL REPORT

File Reference: Annual Report

Recommendation:

Moved: ALD. JAN DUNSBY

Seconded: ALD. GAYE RICHARDSON

That Council:

ACCEPT the Annual Report 2020-21.

The motion was put.

FOR: Aldermen Bull, Dunsby, King, Thomas, Richardson, Fraser, Carlton, Ryan and Sims

AGAINST:

ABSTAINED: Alderman Hickey

The motion was CARRIED.

5. QUESTIONS ON/WITHOUT NOTICE AND NOTICES OF MOTION

Questions on Notice – Michael Hangan, West Moonah Hobart City Deal, new Bridgewater Bridge

Q. Whilst the Hobart City Deal is briefly mentioned within the Annual Report on Page 9, could further details be provided with regards to actions and outcomes presently known towards the following:

- The new Bridgewater Bridge project, and
- Activation of the Northern Suburbs Transit Corridor,

as the Hobart City Deal and partially the above projects are of high importance and significance to the ratepayers of Glenorchy City Council municipality.

New Bridgewater Bridge

A. The new Bridgewater Bridge is a \$576 million project, jointly funded by the Australian and Tasmanian Governments. The project is being managed by the Department of State Growth, and, as such, Council has had limited input into the process so far, although has been kept up to date with progress by the Department, through the project team.

At its ordinary meeting on 30 November 2020, Council resolved to provides its consent, as the landowner of land within the project footprint, to the Bridgewater Bridge project being declared a major project under the *Land Use Planning and Approvals Act 1993*. This was on the basis of advice given to Council to the effect that the project was of a significant scale, complexity and impact that it ought to be assessed as a Major Project. Further information can be found in the report to the 30 November 2020 Council meeting.

Council also resolved to advise the Minister for Planning that Council makes no objection to the declaration of the new Bridgewater Bridge project as a Major Project. Council provided comments on the assessment criteria for the project.

Council officers also a briefing from State Growth officers the reference design, which was released for public comment and consultation in late 2020.

However, at the current stage in the project's life span, Council is not privy to any further information about the project other than what is currently available in the public domain.

Further information can be found on the Project's website at:
www.bridgewaterbridge.tas.gov.au/home

Hobart City Deal

A: The Mayor of Glenorchy signed the Hobart City Deal, along with the Prime Minister, Premier and the Lord Mayor of Hobart and Mayors of Clarence and Kingborough on 24 February 2019.

The Hobart City Deal is a 10-year agreement between the governments and the councils to deliver a range of initiatives to benefit Greater Hobart.

The initiatives most relevant to Glenorchy are:

- establishing a reliable, sustainable and cost-effective transport system including activation of the former rail corridor
- delivering a diverse range of affordable housing options
- establishing governance to support better strategic planning for the city in the form of a Greater Hobart Act, and
- investing to support Hobart as a smart, liveable and investment ready city.

More information is provided on the Hobart City Deal website: <https://www.hobartcitydeal.com.au/home>

Key achievements under the City Deal for Glenorchy to date have been:

- Work to investigate future use of the Northern Suburbs Transit Corridor for which there is a commitment to activate the corridor within 5 to 10 years.
- This has included development of a Transit Mode Analysis which shortlisted the preferred modes to light rail and bus rapid transit, input into how \$25M in Federal Congestion funding is to be allocated to the corridor and a Growth Strategy currently under development to identify the objectives and opportunities for development along the Corridor.
- Development of Affordable Housing in Glenorchy by the State and Federal Governments, including 101 social housing units directly funded under the Hobart City Deal (77 of these are now complete), and a further 219 new lots and homes including:
 - 57 lots of land
 - 83 social housing dwellings
 - 18 homelessness accommodation
 - 34 supported accommodation,

- 27 home ownership,

funded under Tasmanian Government initiatives.

In addition, the Federal government in partnership with community housing providers has delivered the following additional social housing in the city:-

Provider	No of dwellings	Type	Location
CCT	4	Social	Glenorchy
	49	Social	Claremont
HCT	26	Social	Rosetta
	6	Social	Granton
SAAT	3	Supported (disability)	Glenorchy
	3		Berriedale
Total	91		

- \$83.5M of committed State government investment in the MyState Bank Arena precinct including the future indoor sports facility next door.
- Development of a Greater Glenorchy Plan.
- Development of a Greater Hobart Act which establishes a Greater Hobart Committee to enable joint co-operation of the State Government and the 4 inner metropolitan Councils on infrastructure and strategic planning initiatives for Greater Hobart. These currently include the development of a Greater Hobart Vision, significant work towards a MetroPlan for Greater Hobart to assist metropolitan strategic planning around settlement patterns, infrastructure and economic development and the development of a workplan for Greater Hobart.

Here is the link to the Greater Hobart Committee website:

<https://www.greaterhobart.tas.gov.au/home>

- Progress towards the construction of a new Bridgewater Bridge, with a contractor to be appointed soon and construction expected to begin in 2022.

The City Deal's next Implementation Plan is expected to be released in the first quarter of 2022, with negotiation of the next three years of the rolling plan to be undertaken after that.

5.1. NOTICE OF MOTION – BASIL GIFFARD: USE OF FORMER MERTON WATER CATCHMENT

Motion – Basil Giffard, Glenorchy

Moved: BASIL GIFFARD, GLENORCHY

Seconded: ALD. SUE HICKEY

That Glenorchy City Council urgently review suitable areas for medium density development in the Municipality of Glenorchy, and prioritise the work necessary to prepare these areas for residential development.

The motion was put.

FOR: Mr Giffard, Mr Steenbergen, Mr Hangan, Ms Nichols, Ms Swiadek, Ms Allford, Aldermen Bull, Dunsby, King, Thomas, Richardson, Fraser, Carlton and Ryan.

AGAINST:

The motion was CARRIED unanimously.

The Chair closed the meeting at 5.46.pm.

Confirmed,

CHAIR

ATTACHMENT 2

GLENORCHY CITY COUNCIL ANNUAL REPORT 2021-22



2021



2022



Annual
Report



GLENORCHY
CITY COUNCIL



Acknowledgment of Country

**WE COMMIT TO
IMAGINING AND
REALISING A VISION
FOR THE FUTURE
OF GLENORCHY
TOGETHER.**

The City of Glenorchy acknowledges the muwinina people who are the original and current inhabitants, the traditional owners and the custodians of this land.

We recognise and cherish the value of continuing Aboriginal knowledge and cultural practice, and what it can teach us about history, culture, the environment and the arts.

We acknowledge and respect the contemporary Tasmanian Aboriginal community who continue (and must be supported) to maintain their Indigenous rights, identity and their ancient and irreplaceable culture.

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Message from the Mayor

BEC THOMAS

ANNUAL REPORT TIME PROVIDES US WITH AN OPPORTUNITY TO REFLECT ON THE YEAR THAT WAS: ACHIEVEMENTS, CHALLENGES, PERFORMANCE AGAINST BUDGET AND THE DELIVERY OF OUR ANNUAL PLAN. I COMMEND THIS ANNUAL REPORT TO YOU, OUR COMMUNITY, AS A COMPREHENSIVE REFLECTION.

With the operational highlights summarised in the General Manager's message and given the term of the current Council is coming to a close, I take this opportunity to instead reflect on the challenges and achievements of this Council during its almost five-year term.

We were fortunate to have a fairly stable and consistent team this term, with eight of the ten members elected in 2018 serving out the full term as listed in alphabetic order below:

- Peter Bull
- Melissa Carlton
- Jan Dunsby
- Simon Fraser
- Steven King
- Gaye Richardson
- Kelly Sims
- Bec Thomas

Elected Deputy Mayor in 2018, Matt Stevenson, departed in 2020 to move interstate and Kristie Johnston vacated her seat as Mayor in 2021 on her election to State Parliament. I was elected Deputy Mayor in 2020 and Mayor in 2021 and we welcomed Angela Ryan and Sue Hickey to fill the Aldermanic vacancies respectively.

Overall, the term was geared towards rebuilding the trust and faith of the community coming out of a period of significant dysfunction as documented in the 2017 Board of Inquiry report.

I am pleased to confirm Council recently received correspondence noting the completion of the requirements under the Ministerial Directions issued by the Minister for Local Government in 2018 following the almost \$1m Board of Inquiry investigation.

In terms of financial performance, returning a \$2m underlying surplus in 2021/22 is an outstanding result, representing a significant turnaround from the numerous deficits of the past ten years. Noting the challenges of COVID and associated cost increases, it is certainly something to be recognised and celebrated.

Improved financial management enabled us to keep rate rises at a minimum and in line with our long term financial management plan in 2022/23, at 3.5%, despite CPI coming in at around 6%.

Other significant decisions and achievements of the outgoing council include:

- increased community engagement through community yarns and pop-up chats;
- improved safety with a security presence in the Glenorchy CBD;
- completion of the CBD revitalisation project;
- completion of the \$3.4m project to construct a new cell at the Jackson St landfill site;
- completion of the new sports facility building at the Ian 'Jesse' James recreation ground in Eady St;
- sale of the DEC and Wilkinson's Point;
- introduction of the FOGO service to reduce waste to landfill;
- significant progress on projects to improve roads, footpaths, sports facilities, playgrounds, and the environment;
- reaching agreement with TasWater and on the decommissioning of the Tolosa Dam and seeing works commence on this project;
- resolving to continue and invest in our childcare services at Berriedale and Benjafield Park;
- securing federal funding for a ferry terminal at Wilkinson's Point, a commercial kitchen at the multicultural hub and \$1.5m for playground upgrades; and
- ongoing advocacy to the state government for a collaborative approach to addressing hooning and anti-social behaviour in our city.

I am proud of what this Council has achieved, but there is so much more to be done.

We've heard you want to see Council's resources focused on quality roads and footpaths, public open spaces and playgrounds, keeping the City safe, clean and tidy and environmental management.

One of the first and most important tasks for the newly elected Council will be to develop a new strategic plan, setting out the strategic priorities for the organisation for the next four years.

In undertaking this task, it is crucial the new Council listens to and delivers on what matters most to the people it represents.

People are attracted to the opportunity to be involved in local government for a wide range of reasons and with different ideas about the role of local government and it's not something you can truly understand until you've been part of it.



**ONE OF THE FIRST
AND MOST IMPORTANT
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PLAN, SETTING OUT
THE STRATEGIC
PRIORITIES FOR THE
ORGANISATION FOR
THE NEXT FOUR YEARS.**

It is my great wish that the newly elected members will bring an open mind to the table, participate fully and respectfully and genuinely represent the interests of the people.

On behalf of the community, I wholeheartedly thank all other 11 people who served alongside me on Council during the 2018 – 2022 term, as well as the Council staff who supported us during this time.

I appreciate and admire the courage and commitment of my fellow Aldermen in serving our community and note particular thanks to those not re-contesting this election – Simon Fraser, Gaye Richardson, Melissa Carlton, Peter Bull and Angela Ryan.

This term has involved a significant journey of rebuilding the stability of the organisation and trust and faith of the community and I am proud of what we have achieved as a Council.

With sound governance and our books back on track, we're well placed to deliver for the people, thanks to the sensible and selfless approach we've taken this term.

And in closing, best wishes to all of the incoming elected members fortunate enough to be successful in their bid to join Council.

May the stability and productivity we've worked so hard on over the past five years continue, in the interests of the people of Glenorchy we are so privileged to represent.

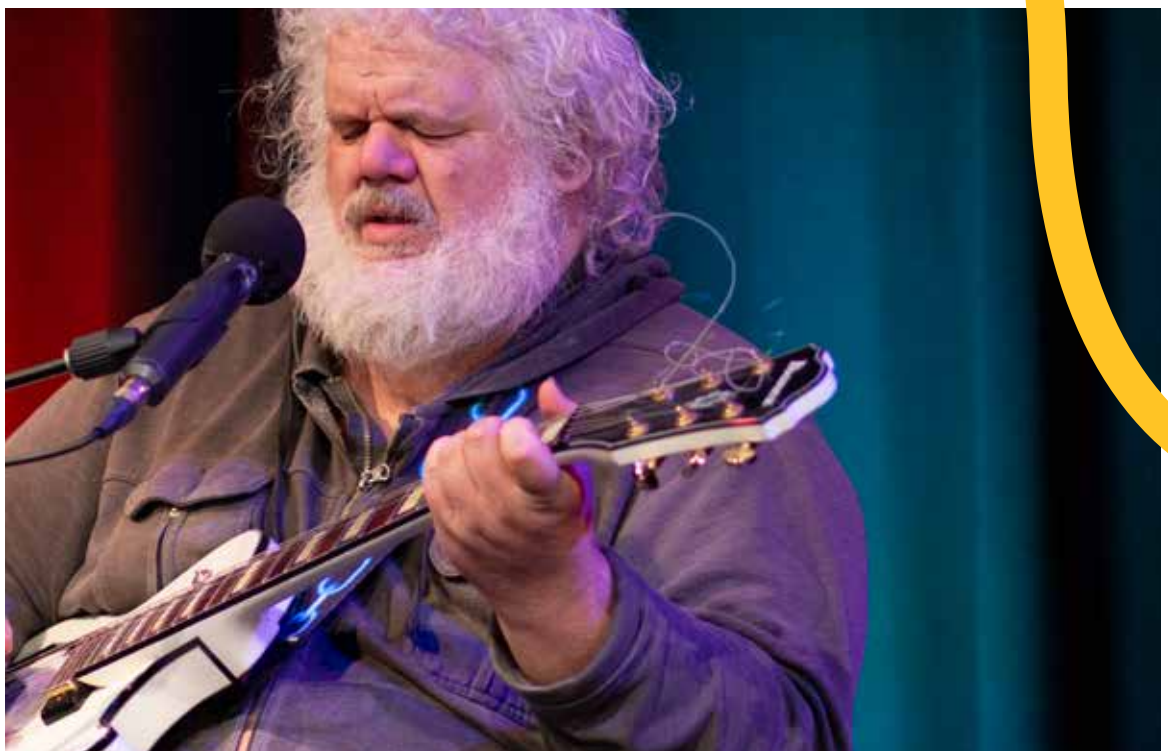
Our future is bright, Glenorchy.



Ald. Bec Thomas
Mayor



THIS TERM HAS
INVOLVED A
SIGNIFICANT JOURNEY
OF REBUILDING THE
STABILITY OF THE
ORGANISATION AND
TRUST AND FAITH OF
THE COMMUNITY AND
I AM PROUD OF WHAT
WE HAVE ACHIEVED
AS A COUNCIL.





Message from the General Manager

TONY MCMULLEN

2021/22 - THE YEAR THAT WAS ...

I AM PLEASED TO PRESENT YOU WITH MY GENERAL MANAGER'S REPORT FOR THE 2021/22 FINANCIAL YEAR.

It has been a busy year – with many achievements despite changes around the Council table, the ongoing effects of COVID-19 and a change of Federal government.

I want to acknowledge the work of our elected members and staff in 2021/22, who strive together to make Glenorchy a better place every day.

In July, we welcomed our new Mayor, Bec Thomas and new Alderman, Sue Hickey, following a by-election and at the August Council meeting, Alderman Steven King was elected to fill the vacant Deputy Mayor position.

With the relaxation of Tasmania's borders in December 2021, Council, took precautionary vaccination and building access measures to protect members of the public and staff from COVID-19, which were relaxed as public health advice responded to a "new normal".

In the lead-up to the May 2022 Federal election, Council identified a clear set of election priorities to seek funding on and worked with its Greater Hobart counterparts on shared priorities, achieving success in funding commitments from the incoming Federal government.

Here is a summary of Council's strategic and operational highlights from 2021/22:

FINANCIAL PERFORMANCE

Council has worked hard in 2021/22 to keep its operating costs under control, working against a tide of significant cost escalation pressures.

It was pleasing to see Council achieving a greatly improved result in 2021/22 of a \$2m underlying surplus compared to the \$6.3M deficit posted in 2020/21.

From an asset management perspective, it was also great to achieve a much-improved asset sustainability ratio of 65% in 2021/22 compared to 46% in 2020/21 which reflects Council's increased capital expenditure on replacement or renewal of its existing assets – though there is still work to do in this space.

BUILDING OUR FUTURE – CAPITAL WORKS

Council had a very successful year in the capital works area despite the challenges wrought by COVID which saw procurement and supply chain delays and cost escalation.

Council completed 94% of its capital renewal program (excluding the major grant funded projects) in 2021/22 – which represented a significant improvement in capital works delivery.

Council also made significant progress in its delivery of major capital projects.

- The \$5.8m multi-year CBD Revitalisation project was completed and opened in September 2021, giving our city heart a facelift.
- The life of the Jackson Street Landfill was extended by at least a decade by the substantial completion of a \$2.5m new waste disposal cell in June 2022.
- The completion in June 2022 of the \$1.18m Eady Street (Ian ‘Jessie’ James Ground) Amenities Building to provide a new home for the Glenorchy Stags RUFC, Wellington Cricket Club and Glenorchy Knights Football Club.
- Agreement reached with TasWater on a \$6.2m jointly-funded, 18 month project to decommission the former Tolosa Dam and establish an open parkland including water features, including formation for future walking trails.
- Project planning and procurement for the \$8.96m North Chigwell Junior Soccer Hub, \$3.84m KGV Football Park upgrade, \$3.4m Giblins Reserve Playspace, \$620,000 Montrose Bay Foreshore Skatepark.
- After an extensive investigation of alternative sites in Glenorchy, the proposal to relocate the BMX Track at Berriedale to Pembroke Park in Sorell awaits a decision of the Sorell Council subject to tender processes and funding availability.



IT WAS PLEASING
TO SEE COUNCIL
ACHIEVING A GREATLY
IMPROVED UNDERLYING
RESULT IN 2021/22
OF A \$2m SURPLUS
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\$6.3m DEFICIT POSTED
IN 2020/21.

IMPROVING OUR SERVICES

Council continued in 2021/22 to strive to improve its services to the community. Some key initiatives were:

- In May 2022, Council voted to commence a targeted service review to improve its financial sustainability and focus on a “back to basics” delivery of strong priority Council services for the Glenorchy community. The first phase of the review, completed prior to the end of the 2021/22 year, saw a \$1m reduction in Council’s employee costs.
- Glenorchy’s new planning scheme came into effect from August 2021 with the adoption of the Glenorchy Local Provisions Schedule creating more consistent planning scheme rules across the State for the benefit of developers and the community while still protecting those values that make Glenorchy unique.
- Council commenced a major project to upgrade its core technology. The objectives of this multi-year project are to improve our outcomes for customers, improve productivity and create a better user experience.



CARING FOR OUR COMMUNITY

Council was very active in the community space in 2021/22 – tackling issues of priority concern for the Glenorchy community:

- Council opened the Glenorchy Jobs Hub in August 2021 (with partner STEPS) in St Matthews Church in the Glenorchy CBD. Fully funded by the Tasmanian Government, the Hub has helped more than 500 local residents into work since then, using an approach that is tailored to the needs of individual job seekers and employers.
- In March 2022, Council resolved to investigate the potential release of two large, Council-owned land parcels (almost 10 Ha in total) in Glenorchy and Austins Ferry to increase badly-needed housing supply in the city.
- In November 2021, Council brought in security guards in the Glenorchy CBD as a trial to help address anti-social behaviour in the area. In March 2022, Council voted to extend the trial with a review in November 2022. The Mayor also continued to convene a regular CBD roundtable with key stakeholders and held high level discussions with Premiers, Ministers and senior officials to address this important issue.

- Council adopted the Community Strategy 2021–2030 in August 2021, after extensive community consultation. The strategy sets a clear direction for Council’s community function over the next ten years, based around four key priority areas which aim for an inclusive, safe, healthy and learning community.
- In June 2022, Glenorchy City declared itself a Refugee Welcome Zone, joining 166 other Australian Councils (including 11 in Tasmania) as a commitment in spirit to welcoming refugees into the community, upholding the human rights of refugees, demonstrating compassion for refugees and enhancing cultural and religious diversity in the community.

WORKING WITH OTHER GOVERNMENTS

In 2021/22, Council worked with its council neighbours and State and Federal Governments on the following initiatives:

- The incoming Federal Government confirmed its election commitments of \$1.5m for the transformation and rejuvenation of playspaces across our city and \$100,000 towards the Council-owned Multicultural Hub in Moonah to upgrade the existing kitchen facility, with the timetable for funding to be confirmed. As a member of the Greater Hobart Strategic Partnership, Council was also successful in securing \$20m for expansion of a River Derwent ferry service.

- Council joined with other Southern councils in taking steps to establish a new Southern Tasmanian Regional Waste Management Authority, to oversee the region's recycling contract and to liaise with the State Government on waste initiatives, including waste education. Council also worked with other councils on the shared procurement of comingled recycling processing and food organics garden organics (FOGO) disposal services.
- Through 2021/22, Council worked closely with the Hobart, Clarence and Kingborough Councils and the State Government to co-ordinate future planning for Greater Hobart and together with the Federal Government on the Hobart City Deal. Significant progress was achieved on the development of a Greater Hobart Plan (expected to be finalized early in 2022/23), work on future planning for the Northern Suburbs Transit Corridor and joint Council advocacy – which led to the funding announcement for an expansion of the River Derwent Ferry service.

SPEAKING UP FOR OUR COMMUNITY

An important Council role is to advocate on behalf of its community.

- During 2021/22, Council made submissions to the Government on a range of issues, including the Future of Local Government Review, the Responsible Gambling Mandatory Code of Practice Review & Gaming Control Regulations, the State Planning provisions, the introduction of a Container Refund Scheme, the Greater Hobart Plan and the Dog Management Act.
- In October 2021, Glenorchy City Council achieved national recognition, winning two awards in the Economic Development Australia 2021 Awards for Excellence for its Economic Recovery Program during the pandemic in the Economic Recovery and Resilience category and for its Showcase Moonah Creative Hub, which won the Economic Development Diversity and Inclusion category.

SHAPING OUR FUTURE

- In June, Council adopted its budget estimates for the 2022/23 financial year, taking a 'back to basics' approach, with a focus on affordability and responsibility. Mindful of the cost-of-living pressures being faced by its ratepayers, Council has limited its annual rate revenue increase for 2022/23 to 3.5%, consistent with its Long-Term Financial Management Plan, forecasting a deficit of \$4.5m for 2022/23, with a return to surplus in the 2026/27 financial year and budgeting for a record \$31.5m capital works program.
- In April 2022, Council adopted a new Dog Management Policy. The Policy sets out a code relating to responsible ownership of dogs, a fee structure for dog registration and locations of areas designated for on and off lead usage where owners can exercise their animals.
- In December 2021, Council endorsed its Planning for Play 2041 – Playspace Strategy which identifies Council's ageing playspace infrastructure and provides guidance for the future development and improvement of play opportunities across the City.
- Council adopted Active Glenorchy 2040 – A Framework for Sport and Recreation Infrastructure in December 2021 to guide Council in making strategic and financially sustainable decisions on future sport and recreation investment.
- Significant masterplanning work was carried out using economic recovery funding, with Council adopting the Regional Sport, Recreation and Entertainment Masterplan (February 2022), the Marine and Innovation Masterplan (November 2021) and the CityScape Civic Heart Masterplan (April 2022). Initiatives from these masterplans will be explored as external funding opportunities arise.



Tony McMullen
General Manager

About Glenorchy



Located on the western shore of the Derwent River, the City of Glenorchy is Tasmania's fourth largest local government area with a population of just over 51,000 people distributed over an area of 121km.

The Muwinina Aboriginal people inhabited the area for some thousands of years. Europeans began settling Glenorchy in 1804. In 1864, Glenorchy was proclaimed a municipality and in 1964 it was granted City status.

Glenorchy is a vibrant, progressive City with unique physical, built and community assets that has experienced significant growth in the last few years.

From 2016 to 2021, the City's population increased by 4,167 people (9.0%). This represents an average annual population change of 1.74% per year over the period. The largest change in age over this time was an increase of nearly 3,500 people in the 25–34-year age group. With a median age of 37, the local government area has the equal second youngest demographic in Tasmania.

Data from Profile .id based on updates from the 2021 census.



Glenorchy is culturally diverse, with 21.6% of people living in the City born overseas. Of the people born overseas, 33% arrived from 2016 onwards. Our residents come from 72 different countries and nearly 19% speak a language other than English at home.

5.4% of the City's population identify as Aboriginal or Torres Strait Islanders, which is higher than Greater Hobart area.

Glenorchy City's Gross Regional Product – the amount of wealth generated by businesses, organisations and individuals working in the area – was \$2,608m in 2021, approximately 7.5% of Tasmania's Gross Regional Product. There are more jobs in Greater Glenorchy than resident workers. This means the City not only provides work for its residents, but it also employs and attracts people from across the region.

Healthcare and social assistance is the largest employer in the City of Glenorchy, making up 15.1% of total employment. This sector also employs more of the City's resident workforce than any other industry sector. Other large employment areas are the manufacturing industry making up 13.1% of total employment and construction and retail trade each making up 10.8% of total employment.

GLENORCHY CONTINUES TO BE A WELCOMING PLACE FOR OUR DIVERSE COMMUNITY TO LIVE, WORK, STUDY AND PLAY.



Your Council



Aldermen



MAYOR

Alderman Bec Thomas

MAYOR 23 JULY 2021

First elected 2018

Elected Deputy Mayor 2020

Elected Mayor 2021

COMMITTEE MEMBERSHIP

- Healthy Communities Advisory Committee – until August 2021
- Healthy Communities Reference Group – from September 2021
- General Manager's Performance Review Committee
- Glenorchy Planning Authority
- Aldermanic Representative Dog Management Policy review Target Reference Group
- Glenorchy Community Awards Working Group



DEPUTY MAYOR

Alderman Steven King

DEPUTY MAYOR 30 AUGUST 2021

First elected 2008

Re-elected 2014, 2018

Elected Deputy Mayor 2021

COMMITTEE MEMBERSHIP

- Glenorchy Carols Committee – until August 2021
- Glenorchy Carols Working Group – from September 2021
- Glenorchy Planning Authority
- Glenorchy Audit Panel (Proxy)



Alderman Simon Fraser

First elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy LEARN Committee
- Glenorchy Emergency Management Committee



Alderman Peter Bull

First elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy Audit Panel
- Citizen and Young Citizen of the Year Selection Committee – until August 2021
- Glenorchy Community Awards Working Group – from September 2021



Alderman Jan Dunsby

First elected 2014

Re-elected 2014, 2018

COMMITTEE MEMBERSHIP

- General Manager's Performance Review Committee
- Glenorchy Planning Authority
- Access Advisory Committee – until August 2021
- Access and Inclusion Reference Group – from September 2021
- Safer Communities Committee – until August 2021
- Safer Communities Reference Group – from September 2021
- Citizen and Young Citizen of the Year Selection Committee – until August 2021
- Glenorchy Community Awards Working Group – from September 2021



Alderman Angela Ryan

First elected 2020

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Audit Panel



Alderman Gaye Richardson

First elected 2018

COMMITTEE MEMBERSHIP

- General Manager's Performance Review Committee
- Glenorchy Carols Committee - until August 2021
- Glenorchy Carols Working Group - from September 2021
- Glenorchy Arts and Culture Advisory Committee - until August 2021
- Glenorchy Arts and Culture Reference Group - from September 2021



Alderman Kelly Sims

First elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Glenorchy Arts and Culture Advisory Committee - until August 2021
- Glenorchy Arts and Culture Reference Group - from September 2021
- Healthy Communities Advisory Committee - until August 2021
- Healthy Communities Reference Group - from September 2021



Alderman Melissa Carlton OAM

First elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy Access Advisory Committee - until August 2021
- Glenorchy Access and inclusion Reference Group - from September 2021
- Wellington Trust



Alderman Sue Hickey

First elected 2011

Re-elected 2021

COMMITTEE MEMBERSHIP

- Safer Communities advisory Committee - until August 2021
- Safer Communities Reference Group - from September 2021



Executive Leadership Team



GENERAL MANAGER

Tony McMullen



DIRECTOR COMMUNITY AND CUSTOMER SERVICES

David Ronaldson

- Customer Services
- Community
- Public Compliance
- Information Management
- Emergency Management



DIRECTOR STRATEGY AND DEVELOPMENT

Samantha Fox

- Planning Services
- Building and Plumbing
- Environmental Health
- City Strategy and Economic Development



DIRECTOR CORPORATE SERVICES

Jenny Richardson

- Corporate Governance
- People and Culture
- Finance, ICT
- Executive Support and Communications



DIRECTOR INFRASTRUCTURE AND WORKS

Emilio Reale

- Property, Environment and Waste
- Infrastructure, Engineering and Design
- Works

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

OUR VISION



To deliver the
community's
vision, goals
and priorities
from the City
of Glenorchy
Community Plan
2015-2040.

OUR MISSION



Our values

PEOPLE

We believe that each person is equal and has a positive contribution to make. The rights and opinions of all are heard, valued and respected.

DIVERSITY

We value differences that enrich our community and the positive contributions everyone can make in improving the quality of community life.

PROGRESS

We value innovation, flexibility and imagination in building a better and sustainable community.

PROSPERITY

We commit ourselves to achieving social and economic prosperity for all.

ENVIRONMENT

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



Our goals

MAKING LIVES BETTER

As a Council, we exist to make a positive difference in the lives of the people in our community.

OPEN FOR BUSINESS

A vibrant economy is important for the jobs and wealth it brings to our community. We need to strengthen the perception of Council as encouraging development.

VALUING OUR ENVIRONMENT

Our environment underpins our way of life in Glenorchy. Council has a responsibility to manage the environment for future generations.

LEADING OUR COMMUNITY

The community looks to Council to advocate for its needs and lead it into a preferred future. Prudent governance of Council and the community's assets is an integral part of this.



Year in Review



Highlights



THE STRATEGY SETS A CLEAR DIRECTION FOR COUNCIL'S COMMUNITY-FOCUSED ACTIVITIES OVER THE NEXT TEN YEARS

THE 2022 FINANCIAL YEAR SAW COUNCIL FOCUS ON DELIVERY OF SERVICES TO OUR COMMUNITY.

Plans for the future funded from COVID interest free loans provided the means to also look to the future and set in place directions and opportunities for investment to continue to grow our city sustainably.

MAKING LIVES BETTER

2021-2030 Community Strategy

Council adopted the Community Strategy 2021-2030 on 30 August 2021, after extensive community consultation closing in early August 2021. The strategy sets a clear direction for Council's community-focused activities over the next ten years and is based on four key priority areas:

Accessible, inclusive and diverse – we are a welcoming, accessible and inclusive community caring for all.

Safe – we are a safe community with a strong sense of belonging, ownership and pride.

Healthy – we are healthy, thriving, vibrant and strongly connected community.

Education and learning for life – we are a community that is engaged in diverse learning opportunities to achieve our aspirations..

Moonah Sounds of the World

Moonah Arts Centre (MAC) presented five evening events in response to the COVID-related cancellation of the flagship multicultural event, Moonah Taste of the World, showcasing the incredible talent of more than 17 different acts from our community. In addition, there were a series of free cultural workshops at the MAC and the Moonah Bazaar market held in partnership with Citizen Tasmania. 557 people came along to the MAC to the concerts and were transported around the world celebrating music and dance.

Dog Management Policy

Council adopted a new GCC Dog Management Policy after 8 months of intensive work from officers and the community. The Dog Management Policy sets out a code relating to responsible ownership of dogs, a fee structure for dog registration and locations of areas designated for on and off lead usage where owners can exercise their animals.

Development of the policy was greatly assisted by the Dog Management Policy Targeted Reference Group that included specialist representatives from the industry, members of the community and council officers.

Montrose Skatepark

The \$620,000 Federal, State and Council funded project is for the construction of a new regional skatepark at the Montrose Bay Foreshore Reserve. The skatepark has been designed based on extensive community consultation and members of the skateboarding fraternity. It also has wide-ranging community support.

A planning permit has been granted and the procurement process for construction is underway. Construction of the facility will occur during the 2022/23 financial year, subject to contractor availability.

26TEN Project

Council was pleased to welcome the former Minister for Education, Sarah Courtney, to officially launch the Glenorchy 26TEN Community: Local Literacy for Work State funded program on 9 December 2021 at Glenorchy Library.

Glenorchy is one of four communities around the State to focus on improving literacy and numeracy skills. The launch celebrated the start of the program and the establishment of a Glenorchy 26TEN Ambassador program where people in businesses, community organisations and groups are able to refer people to literacy supports in the Glenorchy area. The Ambassador role will be invaluable to help reach people and to identify gaps in local literacy support

OPEN FOR BUSINESS

Activity City

Activity City (www.activitycity.com.au) is an initiative of Council to support local businesses in the municipality and to encourage residents to buy local. The project was first launched under the Economic Recovery Program at the start of the pandemic and continues to engage with local businesses with over 150 businesses currently registered. Activity City provides an online business directory for the public and includes resources for business operators, such as information about accessing business grants, free advice and program and to link business to government funding.

Jobs Hubs delivery

The Glenorchy Jobs Hub, an initiative to get local people into local jobs, launched this year. The Council-led, State Government funded project placed its first jobseeker into work on its first day of operations.

The Hub is run by STEPS and is an important partnership with those local businesses who have pledged their commitment to work with local jobseekers and create further job opportunities across various industries including local government. The Hub offers job coaching, interview practice and upskilling pathways for those looking for work or seeking a career change.

New Planning Scheme Approved

The Tasmanian Planning Commission advised on 11 August 2021 that the Glenorchy Local Provisions Schedule had been approved and came into effect from 18 August 2021. This Schedule along with the Tasmanian Planning Provisions makes up the new planning scheme applying to Glenorchy. This concludes a long and extensive project by Council to reach this milestone.

Council has been working towards this outcome since the State Government introduced the concept for a single planning scheme for Tasmania in 2015.

The new planning scheme creates more consistent planning scheme rules across the State for the benefit of developers and the community while still making provision for those characteristics that make Glenorchy unique.

Economic Development Awards

In October, Glenorchy City Council achieved national recognition, beating over one hundred entries from across the country to win two awards in the Economic Development Australia 2021 Awards for Excellence. **The Glenorchy Economic Recovery Program** won the award in the Economic Recovery and Resilience category. Other shortlisted nominees were Cairns Regional Council and Melbourne Innovation Centre.

The Showcase Moonah Creative Hub won the Economic Development Diversity and Inclusion category.

The Economic Recovery Program was established in 2020 in response to the COVID-19 pandemic. Showcase Moonah was a creative placemaking project to activate the Moonah Hub. It funded 14 community-led projects, delivered by local artists, creatives and innovators to promote and celebrate Moonah. Success was ensured by enabling local business, innovators, and creatives to showcase Moonah with their own activities and events.

Prince of Wales Bay Marine and Innovation Masterplan

At its November 2021 meeting, Council endorsed the Marine and Innovation Masterplan to strengthen and protect the Prince of Wales Bay Marine and Innovation Precinct's economic viability.

The Prince of Wales Bay (POWB) precinct has organically grown since its inception, with development accelerating from the late 1980s. The precinct now encompasses over 50 businesses covering metal engineering, defence, technology, innovation and boat repair and manufacturing. The Prince of Wales Bay Marine precinct is at a critical juncture where it needs to invest in strategies to help grow its market share, remain competitive and ensure long-term sustainability.

The draft Masterplan was developed by combining the background research, growth analysis and opportunity mapping with stakeholders. It was formally endorsed in November.

Funding opportunities, future development opportunities and infrastructure needs for the area will now be identified, and the development of a Special Area Plan for the precinct will also be considered at a later date.

Cityscape Civic Heart Masterplan

The CityScape Civic Heart Masterplan sets out a long-term vision for the centre of Glenorchy. The vision is for a modern, efficient, fully accessible precinct that will house Council Chambers, the Library, commercial tenancies and other government services.

The vision also includes redesigning the open public spaces, to provide a Civic Heart for all of Glenorchy to enjoy. A place where our City's civic, commercial and community services thrive together and a central sub-precinct that reflects our City's diversity and community spirit.

The Cityscape Civic Heart Masterplan articulates how developers, public, and private service providers can progress the development of a precinct that balances, incorporates and aligns with the community needs and economic demands that our civic heart is facing in the coming decades.

Development of this Masterplan was an initiative under Council COVID-19 Economic Recovery Program. Council adopted the Cityscape Civic Heart Masterplan at its April 2022 meeting.

VALUING OUR ENVIRONMENT

Landfill Extension

The project to construct a new cell at the Jackson Street landfill to enable additional disposal space, extended the landfill's life to between 2030 and 2038 (depending on the tipping rate).

Council used an existing quarry void with a lining installed to a carefully shaped bund to capture all leachate from the landfill cell.

A budget of \$3.35m was allocated to complete this project. This project is partly funded from phase 2 of the Local Roads and Community Infrastructure Program (\$1.6m) with the balance being funded by Council.

Works were substantially complete by end of June with the project fully completed on the 14th July 2022.



Tolosa Reservoir

Work to transform the former Tolosa Reservoir site into an open parkland will soon begin after Glenorchy City Council and TasWater reached an agreement to jointly fund remediation works for the area.

Since 2018, significant work has been undertaken to develop a master plan that will guide the decommissioning and remediation of the site.

The partnership will see TasWater and Glenorchy City Council jointly fund the first stage of works under the master plan for the former reservoir area.

The initial dam decommissioning and remediation works, to be carried out by TasWater, will see the 20-metre-high dam wall partially demolished with the fill from the wall used to create an open parkland with completed earthworks, levelled, usable areas, water features, established grassed areas and the formation of future walking trails (to be completed in further stages). TasWater will then hand the area back to the Council to continue to develop in future stages.

The initial works will be the first step towards completion of the full vision outlined in the master plan – which will rely on further future investment by Council and other levels of government.

Work at the site is expected to begin in late 2022 and be completed by April 2024.

CBD Revitalisation Completion

The transformation of the Glenorchy central business district (CBD) is now complete with the revitalised CBD opened by Mayor Bec Thomas on 21 September. The three-year, \$5.8m project has given our city heart a facelift, improving public spaces for the benefit of the community and local businesses.

Key project milestones included:

- Critical upgrades to underground infrastructure, some close to one hundred years old.
- Accessible and widened footpaths with lower kerbs and a slower traffic speed have created a safer space for pedestrians and road users alike.
- Accessible parking and new seating to encourage the community to spend more time in the CBD and support the local businesses in the area.
- New street lighting, which was recently awarded Dark Sky compliance, a first in Tasmania, here in Glenorchy.

Regional Sport and Recreation Hub Masterplan (Glenorchy Park)

Glenorchy is home to major sport, recreation and entertainment facilities all within walking distance to each other. This cluster is at a key stage in its growth with the potential to be one of Tasmania's major sporting and entertainment precincts and to become the sporting and event heart for Hobart.

This project is part of the *Future Glenorchy* program and the *Economic Recovery Program* which will see Glenorchy City Council strategically coordinate several projects aimed at growing Glenorchy and improving the liveability of the City.

The Glenorchy Regional Sport and Recreation Hub Masterplan examined the supporting infrastructure, relationship of existing key facilities, transport planning and parking impacts and has developed an overall urban design vision for the precinct. Key facilities in the precinct include Mystate Bank Area (formally Derwent Entertainment Centre), Elwick Racecourse, KGV Precinct, Hobart Showgrounds, Wilkinsons Point and the YMCA, with Mona within walking distance of the precinct. This masterplan was endorsed by Council at its February 2022 meeting.

Playspace Strategy

Council endorsed its *Planning for Play 2041 – Playspace Strategy* on 20 December 2021.

The Strategy provides guidance for future development and aims to improve play opportunities across the municipality. The future provision of play space infrastructure will provide opportunities for children to participate in physical activity in a safe environment. This will in turn provide long-term health and social benefits to the local community which are key outcomes for all levels of Government and Councils.

The Strategy identifies opportunities for nine new playspaces in the city in areas of new development and/or where there are geographical gaps in provision. The Strategy also identifies 10 playspaces for removal, which are either poorly located or in areas of relative oversupply to be completed over the next 20-years.





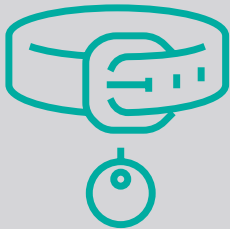
15,549

**CUSTOMER REQUESTS CREATED
FOR FOLLOW-UP ACTION**



58,277

**CUSTOMERS SERVED
IN THE CALL CENTRE**



8,326

DOGS REGISTERED



261

**DOG BARKING COMPLAINTS
INVESTIGATED**



362

**PROPERTIES INSPECTED
FOR FIRE ABATEMENT
WITH 90 NOTICES ISSUED**



490

**INFRINGEMENT NOTICES ISSUED
FOR BREACHES OF THE
*DOG CONTROL ACT 2000***



24,364

**RECEIVED AND REGISTERED
INCOMING DOCUMENTS**

LEADING OUR COMMUNITY

Eady St Pavilion

The new \$1.18m Federal, State and Council funded project to build a new sports facility building for Glenorchy Stags Rugby Union Football Club, Wellington Cricket Club and Glenorchy Knights Football Club has been completed.

Football (Soccer) Projects

\$8.96m in federal funding has been allocated to create a Junior Soccer Hub at North Chigwell. The works will comprise a new sports facilities building, new and upgraded pitches and new lighting. Standing tenders are in place for lighting.

A tender for the design components for the North Chigwell facility, which closed on 26 June 2022, has been awarded to ArTas architects, who are now commencing concept plans.

A tender for the ground works has been awarded to the Baker Group for the development of the natural turfs which will commence in October 2022.

Works on this projects will be progressing in the 2022/23 financial year.

\$3.84m in federal funding has been allocated to KGV Football Park for much-needed upgrades to the existing facilities including a replacement synthetic pitch, lighting upgrades and refurbished change room facilities.

Quotes for synthetic turf at KGV have been received and an order now placed. Drainage plans have also commenced. The replacement lighting and synthetic pitch have now been scheduled to commence in September 2022 and are expected to be completed this calendar year.

Detailed architectural design has commenced for the KGV change room facility.

Advocacy on Gaming

Council takes a firm stance on gaming because of its significant harmful impacts on problem gamblers, their families and the wider community.

Last year Council adopted a Statement on Gambling and continues to be active in this space to provide a voice for our community. At the August Council meeting, Council's most recent response to the State Government's second round of consultation for its Future Gaming in Tasmania Policy was adopted. Council also made a submission to the first round of consultation and the fifth Social and Economic Impact Study of Gambling in Tasmania.

BUILDING IMAGE AND PRIDE

Deliver Community Yarns and Pop Up engagement activities

Council works hard in a range of ways to talk directly with our community and listen carefully to what you say. One method of achieving this is via our Community Yarn process that throughout the last year saw 3 Community Yarns held in Moonah, Claremont and Glenorchy with over 60 community members being involved. Council also conducted 2 Pop-Up chats at Moonah and Claremont with over 70 people involved. Topics discussed at these sessions are fed back into Council's planning for the future or Service Request process for direct action.

Glenorchy Carols - Claremont Style

Glenorchy Carols - A Not So Silent Night was held for the first time at the Claremont Village Green on 10 December 2021. Around 1,200 community members enjoyed an evening of great entertainment and activities.

Hosted by ABC's Ryk Goddard and local performer Naarah, entertainment on stage included solo performers, dance groups, two trios and several choirs accompanied by the Glenorchy City Concert Brass and Mr and Mrs Claus. A highlight of the evening was over 70 local school children singing "Glenorchy Christmas Cheer" as part of the Not so Silent Choir, with work being undertaken in schools throughout the year. "Glenorchy Christmas Cheer" is Glenorchy's own Christmas carol written by Naarah, Glenorchy City Concert Brass and local school students.

The event produced several partnerships within the community, including ABC Radio Hobart, The Y, Metro Tasmania, Claremont and Glenorchy Girl Guides and Claremont Men's Shed.

Workplace Culture Staff VOICE Survey

A staff engagement survey was undertaken in the second half of 2021. Pleasingly our staff engagement had increased by 4% on the prior survey undertaken in 2019. Council as an employer rated extremely well in the areas of engagement, teamwork, values, work health safety and supervision. Management are working with teams to provide more career opportunities and to further enhance leadership.

Directorate Highlights – In addition to the above key initiatives, each directorate of Council delivered a range of actions, briefly described below.

COMMUNITY & CUSTOMER SERVICES

- Facilitated the Glenorchy School for Seniors successful transition to the Golden Years Club and supported facilitators to deliver presentations to between 30 and 40 people every week.
- Launched Council's commitment to the Refugee Welcome Zone Declaration at Moonah Arts Centre with 60 people attending a celebratory Refugee Week Dinner at the Multicultural Hub.
- Supported the Multicultural Council of Tasmania to deliver the Multicultural Hub service in Moonah with 20,151 people participating in cultural activities during the year.
- Delivered the HAPPY Youth Mentor program to 40 students at Montrose Bay High School.
- Delivered meaningful programs and events to our community including, the Full Gear Motorcycle Safety program to 12 young people, *Walk in my shoes*, *Ride in My Wheels* International Day for People with a Disability event to 300 people, Youth Week Market on the Lawns to 350 people, *Connections through Art* program with 20 people at the Salvos.
- Raised awareness of issues for people facing homelessness through Action August activities, including a collection of food, blankets and clothing.
- Supported Mission Australia's, Youth Beat program to deliver weekly programs on Council front lawns.
- Glenorchy City Council operates two education and care services, Benjafield and Berriedale. Both services have experienced high demand and utilisation during the past 12 months and have waiting lists for children for immediate and future care.
- A nation-wide workforce shortage in the education and care sector, along with the ongoing impacts of COVID-19, have seen challenges in maintaining a skilled and knowledgeable childcare workforce.
- Educators have participated in professional development opportunities to further develop their skills and knowledge including Trauma Informed Practice, Growing Brain Development and Regulation in Children. Educators have also

participated in Learning Circles and networking opportunities through the Department of Education Working Together Program.

- The Working Together Program continues to provide high quality education and care opportunities for children from eligible families. This program supports six families at Berriedale and seven families at Benjafield on a weekly basis, providing 20 hours of education and care per week per child, including ongoing holistic support to their family as required. This program is supported by ECIS (Early Childhood Intervention Services).
- The services are compliant under the Education and Care Services National Law and Regulations. Both services have a 'Meeting' rating against the National Quality Standard.
- Worked with Council officers on 24 community engagement opportunities throughout the year including several Council policies and strategies, Montrose Skatepark, Glenorchy Park and Council's budget priorities.
- Delivered a range of events including four citizenship ceremonies, the Glenorchy Community Awards, the Glenorchy Volunteer Awards, ANZAC Day ceremony, Glenorchy Carols and hosted a vice regal visit to Glenorchy by the Governor of Tasmania.
- Lodged submissions on behalf of Council on Community Support Levy Funding under the Future Gaming Market, the Future of Gaming in Tasmania Stage Two Consultation and the Review of the Responsible Gambling Mandatory Code of Practice for Tasmania.

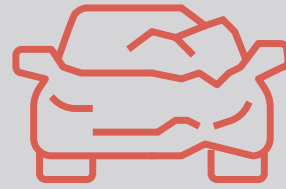


**COUNCIL AS AN
EMPLOYER RATED
EXTREMELY WELL IN THE
AREAS OF ENGAGEMENT,
TEAMWORK, VALUES,
WORK HEALTH SAFETY
AND SUPERVISION.**



6,773

**PARKING INFRINGEMENT
NOTICES ISSUED**



5

**ABANDONED VEHICLES
COLLECTED AND DISPOSED**



80,000+

CUSTOMER INTERACTIONS



30,535

VISITORS TO MAC



37,025

**VISITORS TO
CHAPEL ST DOG PARK**



3,101

**COMPLETED
SERVICE REQUESTS**



5,306

**TONNES OF WASTE DIVERTED
FROM LANDFILL BY FOGO**



The Customer Service teams continue to receive various requests and then undertake numerous functions from these requests. Some statistics and significant information from our teams are:

- Customer Requests created – 15,549.
- Customers served on the phone and at the counter – 58,277.
- Dogs registered – 8,326.
- Dog barking complaints investigated – 261.
- Properties inspected for fire abatement – 362 - Notices issued – 90.
- Infringements issued for Dog Control Act – 490.
- Received and registered incoming documents – 24,364.
- Parking infringements – 6,263.
- Abandoned vehicles – 5.
- Reviewed Council's Dog Management Policy, creating a Targeted Reference Group for the project.
- Installed 'do not feed the ducks' signs at Windermere Bay, Bilton Bay and Risdon Rd.
- Installed and implemented parking sensors on Main Rd, Glenorchy.
- Improved the hiring process for Tolosa Park huts, allowing customers to see availability online.
- Maintained a high level of customer satisfaction across the year – 87.1%.

CORPORATE SERVICES

Our Staff

Council staff numbers again remained consistent throughout the year commencing with 255 combined casual and permanent employees and ending the year with 254 combined casual and permanent employees. We have welcomed 52 new employees during this period.

Our staff have also again taken on various forms of professional development and training with much enthusiasm. We have 19 people signed up to the Cert IV in Leadership and Management, 6 people went on from the Cert IV in project management to undertake the diploma of project management, 1 Cert II in public safety (fire fighting operations), 2 Cert IV in Business, 2 Cert IV in Human Resource management, 4 Cert IV in Civil Construction, 1 Cert III in plumbing and 1 Cert III in horticulture.

Highlights from within our various business units that provide an insight into the tasks undertaken by staff are as follows:

People and Governance

- Streamlined the recruitment process for Council through improved systems;
- Supported 6 Audit Panel meetings and resolved overdue audit findings;
- Trained and supported staff in the implementation of the Code for Tenders and Contracts;
- Completed audits in ICT Security Controls, Management of Portable and Attractive Assets, Succession Planning and Single Point Staff Dependencies;
- Delivered the 26Ten program to relevant staff, providing for increased literacy and improved life skills; and
- Reviewed Council's safe systems of work.

Finance

Our finance team members

- Maintained high level of rates debt collection.
- Developed, prepared, presented and enabled adoption of Council's 2021/22 annual budget and annual accounts.
- Reviewed and updated a number of policies/processes around debt collection, reconciliations and investments.
- Completed and submitted all statutory reports/submissions on time.
- Improved the end of financial year finalisation process to achieve greater productivity and less stress.

ICT

Commenced a multistage procurement process to upgrade Council's core ICT business systems to ensure the technologies at the core of servicing our community are efficient and effective for our customers and our staff. Following extensive business analysis and staff engagement, the Expression of Interest (EOI) phase was developed and the EOI opened 25 September 2021. Based on the assessment of the EOI a decision to take a subset of vendors forward was made in December 2021. The subsequent Request for Tender was released 7 March 2022, vendor presentations were provided in May 2022, and a further shortlisting decision was made in June 2022.

INFRASTRUCTURE AND WORKS

- Developed Planning for Play 2041, a strategy to guide playspace development and renewal in Glenorchy.
- Developed Active Glenorchy 2040, a framework to guide sport and recreation development and investment in Glenorchy.
- Progressed new Playspace designs and implementation program for Glenorchy.
- Progressed plans, tenders and preliminary work on Federally funded football (soccer) projects at North Chigwell and KGV.
- Completed design and development application and for the Glenorchy Skate Park at Montrose Bay Foreshore Reserve.
- Completed the construction of the new Ian 'Jessie' James sports ground amenities building, (Eady Street).
- Completed design and grant process for the Playspace at Goblins Reserve.
- Developed a Bushfire Mitigation Strategy and commenced implementation to reduce the threat to human life and property in Glenorchy from major bushfires.
- Developed a new Asset Management Policy and 10 year asset management plans for Council's major assets including transport, stormwater and property assets.
- Carried out an extensive asset condition assessment and renewal demand modelling for Glenorchy's infrastructure networks. This will assist in future financial and asset management planning in road, stormwater and property renewal and upgrade capital works.
- Completed detailed flood modelling for all urban catchments within the Glenorchy municipality.
- Completed survey and design of approximately \$2m worth of civil projects (roads & stormwater) that were approved for construction.
- Developed new Nature Strip and Footpath Trading policies to encourage vibrant and dynamic street frontages.
- Developed a new Food Van policy.
- Completed rural road repairs at Fairy Glen Road.
- Completed Stage 2 of the shared path from the Intercity Cycleway to MONA under the State Government's Vulnerable Road User Program.

- Completed road safety projects under the Federal Government's Black Spot program including; Clydesdale Avenue guardrail, Harbord Road traffic calming, Marys Hope Road / Gentile Crescent intersection upgrade and Second Avenue bollard installation.
- Completed the Jackson Street Landfill Extension Project, including leachate SCADA monitoring and gas bore installation.
- Developed and now approved a Master Plan for Tolosa Park Dam Reintegration project in conjunction with TasWater.
- Administered Council's Land Disposal program with numerous community engagement and investigation processes undertaken.

STRATEGY AND DEVELOPMENT

- Assessed record numbers of development applications in 2021/22.
- Initiated external audit of Council's Corporate and Heritage Collections.
- Project management and oversight of heritage conservation works at historic, Austins Cottage at Austins Ferry.
- Provided a response on the Review of the State Planning Provisions Scoping Paper. With the Tasmanian Planning Scheme - Glenorchy in operation for nearly a year, Council identified the positives and negatives of the new scheme and participated in the ongoing improvement of planning controls.
- Several parcels of surplus Council land were successfully rezoned for residential use. These properties are 5A Taree Street Chigwell, land at the corner of Edgar Street and Hilton Road in Claremont and land off Bournville Crescent, Claremont. These parcels can now be sold to help increase the City's housing supply.
- Council has been working with the City Deal partners to prepare the Greater Hobart Plan for consultation. Once approved, the Greater Hobart Plan will guide future planning for residential and employment opportunities in the City.
- The immunisation team have reviewed/improved/implemented changes to the Immunisation Program to reduce waste, provide emergency back up plans, advertise on social media and deliver an efficient, safe program.
- Facilitated several major developments under our \$1.9b development pipeline, including applications for the development of the Nyrstar Cellhouse and continued upgrade of the MyState Band Arena.
- Made significant progress in implementing the Glenorchy Economic Development Strategy, endorsed by Council in February 2020.
- Developed and endorsed the CityScape Civic Heart Masterplan under the Economic Recovery Program.
- Development and endorsed the Prince of Wales Bay Marine and Innovation Masterplan under the Economic Recovery Program.
- Development and endorsed the masterplan for the Glenorchy Regional Sport and Recreation Hub (Glenorchy Park) under the Economic Recovery Program.
- Established the Glenorchy Jobs Hub in the heart of the Glenorchy CBD to help local people secure local jobs with close to 500 local jobseekers securing a job in the first 10 months of the Hub opening.





\$13.83m
IN CAPITAL EXPENDITURE



8.71km

OF FOOTPATHS IN POOR
CONDITION REPLACED

9.53km

OF NEW FOOTPATHS
ACQUIRED



12.48km

OF ROADS
RESURFACED



337

STORMWATER PROPERTY
CONNECTIONS ACQUIRED

7.56km

OF STORMWATER
PIPES ACQUIRED

370

STORMWATER
PITS ACQUIRED



Moonah Arts Centre



THE MOONAH ARTS CENTRE (MAC) IS A HUB FOR ARTS AND CULTURE IN GLENORCHY. MAC'S AIM IS TO ENRICH COMMUNITY BY PROVIDING ACCESSIBLE AND AFFORDABLE ARTS AND CULTURAL EXPERIENCES. MAC IS OWNED AND OPERATED BY COUNCIL AND HOUSES COUNCIL'S ARTS AND CULTURE PROGRAM. IN 2021/22, MAC WAS VISITED BY 30,535 PEOPLE. VISITORS ENGAGED WITH MAC'S DIVERSE PROGRAM, INCLUDING EXHIBITIONS, WORKSHOPS, PERFORMANCES AND EVENTS.

The Moonah Arts Centre (MAC) is a hub for arts and culture in Glenorchy. MAC's aim is to enrich community by providing accessible and affordable arts and cultural experiences. MAC is owned and operated by Council and houses Council's Arts and Culture Program. In 2021/22, MAC was visited by 30,535 people. Visitors engaged with MAC's diverse program, including exhibitions, workshops, performances and events.

While the COVID-19 pandemic restricted the operations of the venue, the MAC team continued to work with the community, providing access and advice so workshops and events could continue with guided safety measures in place. Interstate borders opening saw a rise of cases and in turn, hire cancellations. Opening hours were also reduced for a period.

By mid-year, MAC's hireable spaces were in regular use again, with external hirers presenting a variety of workshops and events. In the past 12 months MAC's hireable spaces have seen over 1,580 days of activity, 97% of which were arts and cultural activities.

With the easing of COVID-19 restrictions, MAC has remained an important gathering space for the Glenorchy community. The MAC's programming and venue hire spaces have also proved an important asset to Glenorchy, helping the community to stay in touch with each other and reconnect with others.

Within the arts sector, MAC maintains its place as a key facility in nurturing and providing opportunities for emerging local artists. MAC provides accessible opportunities for exhibition, development and performance. MAC's capacity to provide this service has an outward positive effect within the local community, and the ecology of the arts in Southern Tasmania.

MAC's visual arts program presented 32 exhibitions across its spaces (15 of these from the Glenorchy LGA). 17 exhibitions were the works from solo artists and 15 were group exhibitions, including 6 school groups and one collaborative



WITHIN THE ARTS SECTOR, MAC MAINTAINS ITS PLACE AS A KEY FACILITY IN NURTURING AND PROVIDING OPPORTUNITIES FOR EMERGING LOCAL ARTISTS.

work by children and families from Chigwell. 171 artists presented work for exhibition. 4 exhibitions showcased the work of culturally and linguistically diverse artists, 1 showcased artwork by LGBTQ+ artists, 4 showcased the work of young artists (11-18yrs) from Glenorchy and 1 showcased artwork by artists with disability. 7 artists/ curators talks were held alongside the exhibitions.

The Aboriginal Creative Development Program was launched in July under the guidance of the MAC Aboriginal Arts Advisory Group with funding from Arts Tasmania. The program supported 7 artists to undertake their own creative projects. Project outcomes for artists continue into 2022/23.

MAC's Friday Night Live program presented 6 evenings of music throughout July and August. Performances by 14 performance groups featuring Latin American sounds and dance, jazz, folk, blues, funk and experimental improvisation.

A new initiative this year was the Family Fun Open Days during the July, April and October school holidays. The Family Fun Open Days offer intergenerational workshops that encourage creative play. Activities included silent disco, circus skills, origami, percussion, drawing, portrait painting and self-guided activities to engage visitors with the exhibitions. These free events boasted a total attendance of 800 over the 3 school holiday periods.

Also new to MAC's program were the Silent Discos for children, young people and all ages audiences. These popular events were programmed alongside the October and April school holidays. Local DJs engaged all age groups promoting community connection along with fun exercise.



MACabaret returned with sold out performances in October. 2 shows, for all ages and for adult audiences, by Tasmania's leading circus and cabaret performers. 25 performers astonished audiences with a variety show of aerial stunts, circus, clowning, dance, comedy, physical theatre, burlesque, and song. MACabaret provided an opportunity for Tasmanian performers who have been hit hard by the impact of COVID-19 affecting live theatre across the country.

Mosaic Support Services Festival of Arts moved into the MAC during November. As part of the festival was the exhibition RILL which presented the work of 30 artists living with disabilities. Each artist had a unique and rich practice and a willingness to experiment. RILL presented a striking, varied body of work, and a testament to the power, freedom and humour to be harnessed in creative self-expression.

In December Glenorchy Carols was held in a new venue, the Claremont Village Green, approximately 1,200 people attended on a not-so-summery night. Artists Naarah and Betsy Hanson worked with schools to create the Not So Silent Choir. More than 100 performers including 70 local school students gathered at Claremont with the Glenorchy City Concert Brass to present Glenorchy's own carol, Glenorchy Christmas Cheer and other Christmas songs. Performers included the Choir of High Hopes, Nourish Choir, Bright Stars and a variety of smaller acts and roving performers.

Leading up to Glenorchy Carols, *Glenorchy Christmas Cheer* video was released on websites and social media pages, receiving over 13,000 online views. The carol, written in collaboration by Naarah and local students, was recorded at the MAC earlier in the year.

Another Carols partnership saw the Claremont Men's Shed create wooden Christmas ornaments to decorate and take home. The Goodwood Girl Guides assisted artists to provide arts activities for families.

The MAC ended 2021 with the second annual Glenorchy Youth Open exhibition. School aged artists from Glenorchy in primary, secondary or college presented artworks in a range of different mediums – celebrating the creativity of our younger community.

In March, MAC presented major multidisciplinary project *Kindred* to coincide with Harmony Week. *Kindred* included visual art, workshops and performances to showcase the practices of Aboriginal and culturally diverse artists and



practitioners. MAC engaged two emerging curators, Sharifah Emalia Al-Gadrie and Takani Clark, to curate and facilitate the program, which presented 31 artists and performers from diverse backgrounds. 3 workshops were held at MAC, including East-African Basket Weaving, taught by Glenorchy artists Lemlem Atakilt Yigzaw and Elsa Gebremedhin. The project was funded by Arts Tasmania and Thrive Grants, and involved partnerships with Multicultural Council of Tasmania, Nayri Niara and Kickstart Arts, building on MAC's important community relationships.

Another first was the Glenorchy Youth Arts Festival held at the MAC in April, a partnership with Rock Challenge Tasmania, Modern Musician and Glenorchy Youth Task Force. The Youth Week event showcased some of the best acts that competed in the 2021 statewide Rock Challenge. An audience of over 70, witnessed a showcase of 25 young performers who were most grateful for the opportunity to perform outside of school and college venues.

MAC on Stage Series presented Tasmanian performers at 2 events in May and June. *SHE* presented a breathtaking line up of Tasmanian female performers. *WORD!* was a variety night showcasing some of Tasmania's finest performers and wordsmiths, featuring a mix of standup comedy, poetry, hip hop and storytelling. 195 people attended these unique performances by 19 outstanding artists.

In May and June, MAC presented a series of events in response to the COVID-related cancellation of the flagship multicultural event, Moonah Taste of the World Festival. Moonah Sounds of the World was a series of 5 concerts which celebrated the rich diversity of culture, music and dance in Tasmania, and featured local multicultural communities. The concert series showcased the

incredible talent of more than 17 different acts from our community. In addition, there was a series of free cultural workshops and the Moonah Bazaar market held in partnership with Citizen Tasmania. 557 people came along to the MAC and were transported around the world celebrating music and dance.

MAC continued partnerships with Tasmania Performs offering residencies to emerging performing artists. Other partnerships included Archipelago Productions, Hera Direen, Michelle Maynard, Diversity Arts, Fengyi Liu and Sally Chen, Mark Buckland, Chigwell Child & Family Centre and the Soup Collective.

Marketing continues to be a high priority. In April, we began a 3-month brand awareness campaign with television station TDT creating a 30 second advertisement. On average each month, the ad was played 2,355 times in total across the TDT network of 4 channels in Tasmania.

The April School Holiday Workshops saw an average capacity of 81% tickets sold per event. More than 400 people visited MAC in April for the Family Fun Open Day – more than double the attendance from the last event in October. Many visitors mentioned they had seen the TV advertisement, which prompted them to visit the MAC website to find out more.

Moonah Sounds of the World had a high level of online engagement with a total reach of 68,918 people and importantly 2,831 link clicks recorded across Facebook events and content, promotional videos and the MAC website.

Online interest finished the year on a high, with Facebook audience reaching 6,252 followers (a year-on-year increase of 1,165 people) and Instagram audience of 3,407.

Our Performance



Strategic Planning and Performance Reporting



COUNCIL'S VISION FOR GLENORCHY CITY AND OUR COMMUNITY IS SET OUT IN THE CITY OF GLENORCHY COMMUNITY PLAN 2015-2040. OUR STRATEGIC PLANNING FRAMEWORK AIMS TO ACHIEVE THE GOALS SET OUT IN THE COMMUNITY PLAN BY IMPLEMENTING OBJECTIVES AND STRATEGIES SET OUT IN A 10-YEAR STRATEGIC PLAN. THOSE OBJECTIVES AND STRATEGIES ARE ACTIONED ANNUALLY THROUGH COUNCIL'S ANNUAL PLAN.

HOW DO WE MEASURE OUR PERFORMANCE?

Council's performance is measured against the actions identified in our Annual Plan which guides Council's operations from year to year. The Annual Plan has a life of four years but is updated annually at the same time as Council's budget. It sets out the specific actions that Council will pursue for the following 12 months, each of which is aligned with an objective and strategy from the Strategic Plan. The management team reports to Council on the progress of assigned annual plan actions each quarter during the financial year.

ANNUAL PLAN PERFORMANCE

The Glenorchy City Council Annual Plan identified 102 actions for the 2021/22 financial year. Of those, 12 actions were designated as 'priority' items, of which 9 were 'complete' or 'on track' at the end of the year, while the remaining three are close to completion and being actively progressed. The report also identifies that only 2 further actions were behind completion being either delayed due to the COVID-19 pandemic or weather intervening in competition of works.

Making Lives Better

OBJECTIVE 1.1 KNOW OUR COMMUNITIES AND WHAT THEY VALUE

STRATEGY 1.1.1 GUIDE DECISION MAKING THROUGH CONTINUED COMMUNITY ENGAGEMENT BASED ON OUR COMMUNITY PLAN

Actions	Status
1.1.1.02 Support the operation of Council's Special Committees and Reference Groups	
1.1.1.03 Engage with our communities to guide our decision-making, using the Community Engagement Strategy	

STRATEGY 1.1.2 ENCOURAGE DIVERSITY IN OUR COMMUNITY BY FACILITATING OPPORTUNITIES AND CONNECTIONS

Actions	Status
1.1.2.04 Implement the Community Development Strategy	

OBJECTIVE 1.2 SUPPORT OUR COMMUNITIES TO PURSUE AND ACHIEVE THEIR GOALS

STRATEGY 1.2.1 ENCOURAGE AND SUPPORT COMMUNITIES TO EXPRESS AND ACHIEVE THEIR ASPIRATIONS

Actions	Status
1.2.1.04 Provide and maintain a range of community and recreation facilities	

STRATEGY 1.2.2 BUILD RELATIONSHIPS AND NETWORKS THAT CREATE OPPORTUNITIES FOR OUR COMMUNITIES

Actions	Status
1.2.2.03 Partner with other stakeholders to support priority initiatives which address social disadvantage	
1.2.2.04 Convene inter-agency groups to address gaps in services such as Thrive to 25(T25) and Linkages	

ACTION STATUS:

Complete	On Track	Behind	Overdue
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STRATEGY 1.2.3 PROMOTE CREATIVE EXPRESSION AND PARTICIPATION AND LIFE-LONG LEARNING AS PRIORITIES FOR OUR COMMUNITIES

Actions	Status
1.2.3.01 Deliver and support community and cultural events and awards	
1.2.3.04 Plan, promote and present an annual program of arts and cultural exhibitions, workshops, concerts and events	

OBJECTIVE 1.3 FACILITATE AND/OR DELIVER SERVICES TO OUR COMMUNITIES

STRATEGY 1.3.1 DIRECTLY DELIVER DEFINED SERVICE LEVELS TO OUR COMMUNITIES

Actions	Status
1.3.1.02 Implement year one actions from the Customer Service Strategy	
1.3.1.03 Deliver waste services to reduce waste to landfill including a kerbside FOGO service	
1.3.1.04 Deliver Customer Service Charter commitments	

STRATEGY 1.3.2 IDENTIFY AND ENGAGE IN PARTNERSHIPS THAT CAN MORE EFFECTIVELY DELIVER DEFINED SERVICE LEVELS TO OUR COMMUNITIES

Actions	Status
1.3.2.01 Facilitate the operation of the Glenorchy Jobs Hub to connect local people with local jobs	

Open for Business

OBJECTIVE 2.1 STIMULATE A PROSPEROUS ECONOMY

STRATEGY 2.1.1 FOSTER AN ENVIRONMENT THAT ENCOURAGES INVESTMENT AND JOBS

Actions	Status
2.1.1.01 Implement the Open for Business improvement plan	
2.1.1.02 Implement amendments to the planning scheme to facilitate growth	
2.1.1.03 Finalise and implement the Glenorchy Local Provisions Schedule	
2.1.1.04 Commence Identifying amendments required to Glenorchy's planning scheme to facilitate growth	
2.1.1.05 Review industrial and commercial land use supply and demand	
2.1.1.06 Provide quality, sustainable, compliant childcare services for Glenorchy children	
2.1.1.07 Undertake structure planning for the future release of residential land in Granton	

STRATEGY 2.1.2 BUILD RELATIONSHIPS WITH GOVERNMENT AND THE PRIVATE SECTOR THAT CREATE JOB OPPORTUNITIES FOR OUR COMMUNITIES

Actions	Status
2.1.2.01 Implement the Economic Development Strategy and Economic Recovery Plan	

OBJECTIVE 2.2 IDENTIFY AND SUPPORT PRIORITY GROWTH SECTORS

STRATEGY 2.2.1 TARGET GROWTH SECTORS BASED ON OUR UNDERSTANDING OF THE CITY'S COMPETITIVE ADVANTAGES

Actions	Status
2.2.1.02 Facilitate major developments and investments	
2.1.2.03 Develop investment and funding prospectuses to enable growth and diversification of the City's economy: 2 Communication(s)	

ACTION STATUS:

Complete	On Track	Behind	Overdue
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Valuing Our Environment

OBJECTIVE 3.1 CREATE A LIVEABLE AND DESIRABLE CITY.

STRATEGY 3.1.1 REVITALISE OUR CBD AREAS THROUGH INFRASTRUCTURE IMPROVEMENTS

Actions	Status
3.1.1.01 Complete Stage 3c of the Glenorchy CBD Revitalisation infrastructure project	
3.1.1.02 Implement the Greater Glenorchy Plan year one priority projects:	

STRATEGY 3.1.2 ENHANCE OUR PARKS AND PUBLIC SPACES WITH PUBLIC ART AND CONTEMPORARY DESIGN

Actions	Status
3.1.2.01 Identify and investigate opportunities for delivery of public art as per the Public Art Policy: 4 Quarter(s)	
3.1.2.06 Invest strategically in parks, reserves and sporting facilities	
3.1.2.07 Review and update Council's Open Space Strategy	
3.1.2.08 Develop the Tolosa Park master plan with TasWater	

STRATEGY 3.1.3 MANAGE THE CITY'S TRANSPORT NETWORK AND THE ASSOCIATED INFRASTRUCTURE TO PROMOTE SUSTAINABILITY, ACCESSIBILITY, CHOICE, SAFETY AND AMENITY FOR ALL MODES OF TRANSPORT

Actions	Status
3.1.3.01 Maintain a road network that meets the transport needs of the community	
3.1.3.02 Renew Council infrastructure through the delivery of the capital works programs	
3.1.3.03 Provide a network of pathways that is safe and provides access to all abilities	

STRATEGY 3.1.4 DELIVER NEW AND EXISTING SERVICES TO IMPROVE THE CITY'S LIVEABILITY

Actions	Status
3.1.4.04 Ensure assessments under the Planning Scheme meet Council's statutory obligations	
3.1.4.05 Ensure assessments under building legislation meet Council's statutory obligations	
3.1.4.07 Implement the Expiry of Permits Project Plan	

OBJECTIVE 3.2 MANAGE OUR NATURAL ENVIRONMENTS NOW AND FOR THE FUTURE

STRATEGY 3.2.1 IDENTIFY AND PROTECT AREAS OF HIGH NATURAL VALUES

Actions	Status
3.2.1.01 Support stewardship of our natural environment with a priority on managing fire risk within Wellington Park	
3.2.1.02 Implement the Bushfire Mitigation Program	

STRATEGY 3.2.3 ENHANCE, PROTECT AND CELEBRATE THE DERWENT FORESHORE

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

Leading Our Community

OBJECTIVE 4.1 GOVERN IN THE BEST INTERESTS OF OUR COMMUNITIES

STRATEGY 4.1.1 MANAGE COUNCIL FOR MAXIMUM EFFICIENCY, ACCOUNTABILITY AND TRANSPARENCY

Actions	Status
4.1.1.02 Develop and monitor Council's Annual Plan	
4.1.1.03 Implement the Project Management Framework	
4.1.1.04 Deliver on all priority Audit panel recommendations	
4.1.1.06 Issue Council's Annual Report	
4.1.1.07 Analyse Council's costs to deliver services and review revenue settings	

ACTION STATUS:

Complete	On Track	Behind	Overdue
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STRATEGY 4.1.2 MANAGE THE CITY'S ASSETS SOUNDLY FOR THE LONG-TERM BENEFIT OF THE COMMUNITY

Actions	Status
4.1.2.01 Improve Council's Asset Management maturity	
4.1.2.02 Provide stormwater infrastructure with a priority on reducing the risk of flooding	
4.1.2.03 Sustainably manage Council's property, parks and recreation infrastructure and facilities	
4.1.2.04 Ensure we are prepared for disaster and maintain Emergency Management Strategies	

STRATEGY 4.1.3 MAXIMISE REGULATORY COMPLIANCE IN COUNCIL AND THE COMMUNITY THROUGH OUR SYSTEMS AND PROCESSES

Actions	Status
4.1.3.01 Ensure residents comply with dog management regulations: 4 Quarter(s)	
4.1.3.02 Ensure businesses comply with public health requirements	
4.1.3.03 Ensure residents comply with parking regulations: 4 Quarter(s)	

OBJECTIVE 4.2 PRIORITISE RESOURCES TO ACHIEVE OUR COMMUNITIES' GOALS

STRATEGY 4.2.1 DEPLOY THE COUNCIL'S RESOURCES EFFECTIVELY TO DELIVER VALUE

Actions	Status
4.2.1.01 Implement the year one program in the Information, Communication and Technology Strategy 2022-25	
4.2.1.03 Implement the Corporate Risk Management Directive	
4.2.1.04 Implement best practice procurement processes	
4.2.1.05 Prepare the plan for core technology review and implementation to ensure establishment technology requirements are fit for purpose	
4.2.1.06 Commence investigations into Council's range of service offerings	

STRATEGY 4.2.2 ENSURE THAT WE HAVE A SKILLED, CAPABLE AND SAFETY-FOCUSED WORKFORCE

Actions	Status
4.2.2.01 Revise and update the Workforce Development Plan	
4.2.2.02 Revise and update the People and Culture Strategy	
4.2.2.03 Measure and improve staff satisfaction	
4.2.2.04 Measure and improve safety performance	
4.2.2.04 Implement the provisions of the 2021 Enterprise Agreement	

OBJECTIVE 4.3 BUILD STRONG RELATIONSHIPS TO DELIVER OUR COMMUNITIES' GOALS

STRATEGY 4.3.1 FOSTER PRODUCTIVE RELATIONSHIPS WITH OTHER LEVELS OF GOVERNMENT, OTHER COUNCILS AND PEAK BODIES TO ACHIEVE COMMUNITY OUTCOMES

Actions	Status
4.3.1.01 Participate in the development of the Metro Plan as part of the Hobart City Deal	
4.3.1.02 Deliver the Australian government funded recreation projects	

Building Image and Pride

OBJECTIVE 5.1.1 WE WILL SHOW PRIDE IN OUR CITY AND OTHERS WILL SEE IT

Actions	Status
5.1.1.01 Implement the Communications Strategy	
5.1.1.02 Review Welcoming Cities Standards for Local Government against Councils policies and practice	
5.1.1.04 Circulate quarterly community newsletter for Glenorchy	
5.1.1.05 Partner with Destination Southern Tasmania to promote Glenorchy to visitors	
5.1.1.10 Implement the Arts and Culture Strategy	

ACTION STATUS:

Complete	On Track	Behind	Overdue
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Statutory Reporting



Public Health Statement

SECTION 72(1)(AB)

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

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

Council's Public and Environmental Health program is managed by the Environmental Health Section under the Strategy & Development Directorate. The program includes actions to support the Public Health Goals and Objectives in the 2021/2022 Annual Plan.

In 2021/2022 the Environmental Health Services included positions for a Coordinator Environmental Health Services, a Senior Environmental Health Officer, two full-time Environmental Health Officers, one part-time Environmental Health Officer and an Environmental Health Technical Officer. A contractor was engaged from time to time to cover shortfalls within the Section due to periods of leave and staff vacancies. Council's public and school-based immunisation programs are also overseen by the Environmental Health Section with the delivery of vaccinations contracted out to authorised nurse immunisers.

Environmental Health Services' expenditure budget for the 2021/2022 financial year was \$864,994. The section also generated \$186,861 in income, with majority of this income being generated from licencing.

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

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

The key regulatory areas under these Acts include:

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

The following tables outline the statistics for Environmental Health activities undertaken by Council during the 2021/2022 financial year under various legislation.

Food Act 2003				
	2021/2022		2020/2021	
	Number	Inspections	Number	Inspections
Registered food businesses	412	440 (routine) 91 (follow-up)	351	590 (routine) 87 (follow-up)
Temporary food permits	178	6	139	0
Improvement Notices	4	8	0	0
Prohibition Orders	1	3	1	1
Infringement Notices	4	N/A	3	N/A

Public Health Act 1997				
	2021/2022		2020/2021	
	Number	Inspections	Number	Inspections
Notifiable disease notification/investigations	7	3	9	9
Gastroenteritis outbreak investigations in vulnerable population settings	1	1	2	2
Vaccinations administered at Council immunisation clinics	299	N/A	333	N/A
Vaccinations administered at school immunisation clinics	973	N/A	1022	N/A
Influenza vaccinations administered to Council staff				
Registered cooling tower and warm water systems	22	0	22	0
Immunisation record requests	46	N/A	66	N/A
Registered public health risk activity premises (tattooing and ear/body piercing)	9	15	8	8
Licenced operators – Public Health Risk activity	19	N/A	25	N/A
Registered water carters	2	2	2	0
Licenced special events (Place of Assembly)	2	0	3	1
Water samples	Derwent Estuary Program	5 sites 81 samples	5 sites	84 samples
	Pools & Spas	9 pools 92 samples	11 pools	84 samples

Building Act 2016				
	2021/2022		2020/2021	
	Number	Inspections	Number	Inspections
Plumbing Permits assessed (on-site wastewater approvals)	5	5	10	10
Food Verification assessments (approval of plans for new or alterations to existing food premises)	19	19	14	14

Local Government Act 1993				
Environmental Management and Pollution Control Act 1994				
Litter Act 2007				
	2021/2022		2020/2021	
	Number	Inspections	Number	Inspections
Public/environmental health nuisances investigated	378	181	339	124
Development application referrals	126	N/A	104	N/A
Abatement Notices issued	5	15	3	7
Environmental Protection Notices issued	1	9	0	0
Infringement notices (litter, nuisance)	1	N/A	0	N/A

*This is the 'total number of infringements issued across all the legislation except for the *Food Act 2003* which is reported separately.

2021/2022 Public Health Goals and Objectives	Actioned
Enhance, protect and celebrate the Derwent Foreshore	Yes
Maximise regulatory compliance in Council and the community through our systems and processes	Yes

FOOD BUSINESSES IN GLENORCHY

The Environmental Health Section continues to ensure that food safety remains a high priority for the City. Inspections of food businesses in Tasmania are undertaken according to their assigned risk rating and inspection frequency in line with the Tasmanian Food Business Risk Classification System. In addition to routine food premise inspections, Council Officers also followed up consumer complaints as well as responding to food-borne illness notifications.

The number of registerable food premises increased by approximately 17.4% in the 2021/2022 period. Whilst the exact reason that food business numbers have increased is not known, it is thought that the reduction of Covid-19 restrictions has increased business confidence. The overall number of inspections conducted were down compared to the 2020/2021 year, however inspections were still completed in line with the Tasmanian Food Business Risk Classification System. Inspection numbers were down in the 2020/2021 year primarily due to staffing issues with periods of leave and vacant positions however all high-risk premises have been inspected according to schedule. There has been an increase in the number of complex inspections in the 2021/2022 year resulting in the requirement of enforcement action to be taken, such as the issuing of Improvement Notices and Prohibition Notices.

IMMUNISATION PROGRAMS

Council continues to run an accredited immunisation program to provide vaccines under the National Immunisation Program including for early childhood, school aged children, at risk individuals, the elderly and pregnant women. In the 2021/2022 period, 974 grade 7 and grade 10 students were immunised as a part of the school-based immunisation program, which is consistent with last year's figure.

Council administered 249 vaccines as part of the Council run public immunisation clinics, numbers were down compared against the 2020/2021 year. This decrease in numbers is most likely due to the introduction of a booking system for our clinic which caps the number of attendees at each monthly clinic. Council has noticed an increasing demand for our public immunisation clinics with sessions booking out one to two months in advance.

Council also adopted a new software program provided by the Department of Health to manage immunisation clients in 2021/2022. The program was initially designed solely for managing coronavirus vaccinations at State run clinics but has been expanded to include all vaccinations.

In the 2021/2022 reporting period staff undertook a full operational review of the Council immunisation program. Key changes that were made include: the introduction of a booking system for attendees at our public immunisation sessions; the review of immunisation history data transferred through to the Australian Immunisation Register; and many internal improvements. Another key improvement was the strengthening of relationships with key external stakeholders such as high schools within our program, the Communicable Diseases Prevention Unit at the Department of Health, our contract nursing team, and local medical practices in the Glenorchy area.

RECREATIONAL WATER QUALITY

In 2021/2022 Council continued to participate in the Derwent Estuary Recreational Water Quality Program. The program runs between 1 December and the 31 March yearly. During this period Council staff collect weekly water samples from one (1) swimming site located at Windermere Beach and four (4) environmental sites.

Results in 2021/2022 supported the maintenance of a 'good' rating for Council's only swimming beach (Windermere Beach) and an upgraded rating for two (2) environmental sites (Elwick Bay and Cameron Bay) from 'fair' to 'good'. Elwick Bay regained its 'good' rating after being downgraded following the 2020/2021 sampling season results. One environmental site located at Berriedale Bay was downgraded from a rating of 'fair' to 'poor'.

COMMUNITY ENQUIRIES

In providing support to our community the Environmental Health team responded to 378 nuisance requests from the public. This was an increase of approximately 11% from the amount of nuisance requests responded to in the 2020/2021 period. These nuisance requests included a range of nuisance related issues such as noise, smoke pollution, litter and rubbish dumping, and unsightly premises. Many of these required specific responses or on-site inspections and investigations with the focus being to mediate suitable outcomes rather than to use more rigorous enforcement methods.

Meeting Attendance

SECTION 72(1)(CC)

COUNCIL MEETINGS

Aldermen	2021-2022 (13 held)
Ald Bec Thomas [^] (Deputy Mayor - 20/01/20) (Mayor - 21/07/22)	12
Ald Steven King (Deputy Mayor - 30/08/22)	13
Ald Peter Bull	12
Ald Melissa Carlton	10
Ald Jan Dunsby	13
Ald Simon Fraser	11
Ald Gaye Richardson	12
Ald Angela Ryan [^]	10
Ald Kelly Sims	8
Ald Sue Hickey [^]	12

[^] Ald Thomas was elected as Mayor on 21 July 2022

[^] Ald Hickey was elected as an Alderman 21 July 2022

[^] Ald King was elected Deputy Mayor on 30 August 2022 following the election of Bec Thomas as Mayor.

AUDIT PANEL MEETINGS

Committee Members	2021-2022 (6 held)
Mr M Derbyshire (Chair)	6
Mr. M Stevens [†]	4
Ms. B. Webster	6
Mr R De Santi [†]	2
Ald. Bull	5
Ald. Ryan	6

[†] Mr Steven's term of the panel expired on 31 December 2021 (last meeting attended on 3 December 2021).

[†] Mr De Santi was elected as an independent member of the panel on 01 January 2022 (first meeting attended on 25 February 2022).

GLENORCHY PLANNING AUTHORITY MEETINGS

Aldermen	2021-2022 (12 held)
Ald Bec Thomas	12
Ald Jan Dunsby	9
Ald Simon Fraser (proxy)	3
Ald Steven King	9
Ald Kelly Sims	5
Ald Gaye Richardson (proxy)	3
Ald Angela Ryan	10
Ald Melissa Carlton (proxy)	1

NOTE: Due to social distancing restrictions around COVID-19, Council and Glenorchy Planning Authority meetings were predominantly conducted by video link, with the open part of the meetings streamed live on Council's Facebook page.

Contracts for the Supply of Goods and Services

REGULATION 29(1)

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

Description of Contract	Period or duration of the contract	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Business name of the successful contractor	Address of Successful Contractor
Mechanical vegetation control standing offer	1 February 2022 to 7 February 2025	2 years	\$2,000,000 (estimated)	Statewide Contracting (TAS) Pty Ltd	6 Jones Street, Westbury Tas 7303
				MSD Constructions Pty Ltd	MSD Constructions Pty Ltd
				Statewide Earthworks Pty Ltd	52 Atkins Road Granton Tas 7030
Responsive placement and finishing of concrete works standing offer	25 January 2022 to 24 January 2025	2 years	\$7,000,000 (estimated)	Butterworth Kerb and Channel Pty Ltd	99 Bastick Street Rosny Park Tas 7018
Standing offer for supply and installation of sports and public space lighting	17 January 2022 to 16 January 2027	3 years	\$10,000,000 (estimated)	RBD Electrical Contracting Pty Ltd	3 Bay Drive Spreyton Tas 7310
Standing offer for supply and installation of synthetic sports field surfacing	17 January 2022 to 16 January 2027	3 years	\$5,000,000 (estimated)	Tuff Turf Holdings Pty Ltd	58-60 Sunmore Close Heatherton Vic 3202
				Polytan Asia Pacific Pty Ltd	Factory 2 Dunlopillo Drive Dandenong South Vic 3175
Asphalt works and bituminous pavement resurfacing standing offer	9 September 2021 to 8 September 2024	3 years	\$14,000,000 (estimated)	Roadways Pty Ltd	Jackson Street Glenorchy TAS 7010
Responsive supply of asphalt standing offer	23 September 2021 to 21 September 2024	3 years	\$1,980,000 (estimated)		

Description of Contract	Period or duration of the contract	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Business name of the successful contractor	Address of Successful Contractor
Eady Street amenity building construction	10 August 2021 to 8 February 2022	NIL	\$1,082,493	Maveric Builders Pty Ltd	14 Mertonvale Circuit Kingston TAS 7050
Cyclical and responsive weed spraying standing offer	12 November 2021 to 12 November 2024	2 years	\$388,000 (estimated)	Statewide Contracting (TAS) Pty Ltd	6 Jones Street, Westbury Tas 7303
Lease of road sweeper truck	3 August 2021 to 3 August 2026	NIL	\$351,975.84	LeasePlan Australia Pty Ltd	Level 7, South Wharf Tower, 30 Convention Centre Place, South Wharf VIC 3008
Digitisation of records	15 July 2021 to 15 July 2023	3 years	\$343,474 (estimated)	Acrodata Tasmania Pty Ltd	Unit 5, 12B Duncan Street Montrose 7010
Supply of premixed concrete and fine crushed rock (panel arrangement)	22 March 2022 to 22 March 2025	2 years	\$725,000 (estimated)	Hazell Bros Group Pty Ltd	14 Farley Street Derwent Park TAS 7009
				Boral Construction Materials Group Pty Ltd	61 Lindsay St Invermay TAS 7248
				Tasmanian Tree Care Pty Ltd	26 Roaring Beach Road South Arm TAS 7022
Standing offer for reactive tree works	1 June 2022 to 30 May 2025	2 years	\$1,250,000 (estimated)	Stornoway Pty Ltd	126 Brighton Road Brighton TAS 7030
				Active Tree Service Pty Ltd	3/110 Mornington Road Mornington TAS 7018

REGULATION 23(5)(B)

The following contracts, where the contract does not specify extensions, were extended by Council resolution:

Brief description of the reason for the extension	Description of the goods and/or services	Duration or estimated duration of the extension	Value or estimated value over the extension (excluding GST)	Business name and address of the supplier
Extension is required to enable completion of a tender process applicable to the Hobart, Glenorchy and Kingborough councils.	Composting services (treatment and processing of FOGO material)	12 months	Unable to estimate (tonnage rates apply)	Pure Living Soil Pty Ltd 849 Interlaken Road Oatlands TAS 7120
Extension is required until a new contract is awarded for southern regional councils, because Cleanaway is the only available provider of this service.	Provision of recycling services ('Southern MRF')	12 months	Unable to estimate (tonnage rates apply)	Cleanaway Pty Ltd Level 4 441 St Kilda Road Melbourne VIC 3000

REGULATION 27(A) AND REGULATION 27(I)

There were no instances where Regulation 27(a) was applied and Regulation 27(i) was applied once, as follows:

Brief description of the reason for not inviting public tenders	Description of the goods and/or services	Value or estimated value at award (excluding GST)	Business name and address of the supplier
Because asset management functionality is included in the core systems procurement, it would be inappropriate to test the market again whilst tenders for the new core system are being evaluated and a potential new solution implemented. Council needs to continue the use of the current Brightly/Assetic product in the meantime and would not be able to function efficiently without it.	Assetic cloud enabled managed services, including MyData development of Predictor models into the new Predictor Platform	\$255,000 (estimated)	Brightly Software Australia Pty Ltd Level 9, 257 Collins Street, Melbourne VIC 3000

REGULATION 29(3)

The following contracts valued at or exceeding \$100 000 (excluding GST) and less than \$250 000 (excluding GST), were entered:

Description of Contract	Period or duration of the contract	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Business name of the successful contractor	Address of Successful Contractor
ICT software maintenance	1 September 2021 to 31 August 2022	NIL	\$202,000 (estimated)	TechnologyOne Pty Ltd	L 11 TechnologyOne HQ 540 Wickham St Fortitude Valley QLD 4006
ICT – SaaS Hosting for the period	6 February 2022 to 5 February 2023	NIL	\$147,439.23		
Lease of 4 wheel drive backhoe loader	3 August 2021 to 3 August 2026	NIL	\$180,570.00	LeasePlan Australia Pty Ltd	Level 7, South Wharf Tower, 30 Convention Centre Place, South Wharf VIC 3011
CityScape Project Sub Precinct Master Plan	23 September 2021 to 23 March 2022	NIL	\$180,000	REALMSTUDIOS Pty Ltd	89 Macquarie Street Hobart Tas 7000
Jackson Street Tip Shop driveway and carpark reconstruction	15 September 2021 to 3 November 2021	NIL	\$163,280	State-Wide Earthworks Pty Ltd	52 Atkins Road Granton Tas 7030
King George Five (KGV) and North Chigwell soccer oval redevelopment projects site geotechnical investigations	5 November 2021 to 4 February 2022	Nil	\$153,459	GHD Pty Ltd	2 Salamanca Square Hobart Tas 7000
Lease of FUSO Canter 515 City Cab truck with ML150 Crane 6Spd AMT	6 August 2021 to 6 August 2023	Nil	\$130,800	Porter Plant	172 Main Road Moonah TAS 7009
Lease of FUSO Canter 815 Wide Cab 5-SPD Manual truck WITH ML150 CRANE		Nil	\$129,120		
Lease of commercial woodchipper	3 August 2021 to 3 August 2026	Nil	\$126,033	LeasePlan Australia Pty Ltd	Level 7, South Wharf Tower, 30 Convention Centre Place, South Wharf VIC 3009
Lease of 5 tonne minimal swing excavator		Nil	\$113,298		

Description of Contract	Period or duration of the contract	Period of any options for extending the contract	Contract sum or estimated contract sum at time of award	Business name of the successful contractor	Address of Successful Contractor
Supply and deliver playground equipment	22 June 2022 to 20 October 2022	NIL	\$107,380	Sturdybilt Agencies Pty Ltd	9 Faulkner Drive Latrobe Tas 7307
Supply and deliver playground equipment	22 June 2022 to 13 July 2022	NIL	\$114,378	Kompan Playspace Pty Ltd	7 Prosperity Place Geebung QLD 4034
Jackson Street Landfill gas bore monitoring to comply with EPA requirements	1 October 2020 to 1 September 2022	NIL	\$130,000 (estimated)	GHD Pty Ltd	2 Salamanca Square Hobart TAS 7000
Full Gear Motorcycle Training Program	25 November 2020 to 24 November 2025	NIL	\$205,000 (estimated)	AJL Training Pty Ltd	1-3 Massy-Greene Drive Burnie, TAS 7320

Public Interest Disclosures Act

SECTION 86, *PUBLIC INTEREST DISCLOSURES ACT 2002*

COUNCIL'S PID PROCEDURES

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

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

REPORTABLE PID MATTERS

Pursuant to the requirements of section 86 of the *Public Interest Disclosures Act 2002*, Council provides the following information relating to actions taken under the Act during the 2021/22 financial year.

Section of PID Act	Disclosure Requirement	Reportable matters in 2021/22
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	0
86(c)	number of disclosures determined by the public body to be public interest disclosures that it investigated during the year	0
86(d)	number and types of disclosed matters referred to the public body during the year by the Ombudsman	0
86(e)	number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate	0
86(f)	number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year	0
86(g)	number and types of disclosed matters that the public body has decided not to investigate during the year	0
86(h)	number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
86(i)	any recommendations of the Ombudsman under this Act that relate to the public body	0

Grants and Benefits Provided

SECTION 77

Community Grants programs

GRANTS	
Organisation	Amount
Eric Reece Scholarship	\$3,000.00
Glenorchy Community Fund	\$4,000.00
School Bursaries	\$1,550.00
Mayoral Sporting and Academic Fund	\$2075.00
Glenorchy Brass Band	\$7,500.00
Total	\$18,125.00
School Awards	
Bowen Road Primary School	\$50.00
Claremont College	\$100.00
Collinsvale Primary School	\$50.00
Glenorchy Primary School	\$50.00
Holy Rosary Catholic School	\$50.00
Moonah Primary School	\$50.00
OneSchool Global (Claremont)	\$100.00
Springfield Gardens Primary School	\$50.00
St Virgil's College	\$100.00
Windermere Primary School	\$50.00
Total School Awards	\$650.00
Claremont College Bursary	\$750.00
Donations other	
West Moonah Community Pre School Inc (Community Volunteer Program)	\$1,500.00
Koori Kids NAIDOC School Initiative	\$450.00
Multicultural Council of Tasmania	\$270.00
Bucaan Community House (Chigwell Community Garden Playgroup)	\$300.00
Multicultural Music and Play Group	\$200.00
Service Agreement	
Multicultural Council of Tasmania in delivering the Multicultural Hub	\$50,000.00
Total	\$72,245.00

IN-KIND CONTRIBUTIONS, REDUCED OR WAIVED FEES AND/OR CHARGES, ASSISTANCE PROVIDED

Cash Contributions and Donations

Waiver of Environmental Health (temporary food business) fee	\$9,917.00
Waiving of Landfill Fees – various community organisations	\$441.00
Waiver of venue hire fees - MAC	\$12,458.00
Waiver of Planning application fees	\$408.00
Derwent Estuary Program	\$53,785.00
Waiver of Environmental Health fees	\$300.00
PHRA	\$2011.00
Food Businesses	\$59,810.00
Total	\$139,130.00

IN-KIND CONTRIBUTIONS, REDUCED OR WAIVED FEES AND/OR CHARGES, ASSISTANCE PROVIDED

Organisation	Amount (inc GST)
Dog registration fees – Pensioner discounts	\$44,260.50
Waiver of Tolosa Park Hut fees	\$400.00
Waiver of Chigwell Barn fees	\$184.30
Waiver of Moonah Community Hall fees	\$316.80
Waiver of Claremont Hall fees	\$484.80
Total	\$45,646.40

FEE WAIVERS AND/OR REDUCTIONS

Tenant	Property	Amount	Date
COUNCIL HALLS			
Cheryl Mason (fundraiser for Janelle & Byron Jago)	Claremont Memorial Hall	\$78.00	8/11/2021
Lions Club (James Fisher)	Berriedale Hall	\$130.00	18/12/2021
Tasmanian Muslim Association – Mohammed Humman (multicultural event)	Moonah Community Hall	\$389.00	15/01/2022
Tasmanian Muslim Association – Mohammed Humman (multicultural event)	Moonah Community Hall	\$389.00	26/02/2022
Dusty Boots Line Dancing	Tolosa Hall	\$130.00	1/03 - 31/03/22
Tasmanian Muslim Association – Mohammed Humman (multicultural event)	Moonah Community Hall	\$184.80	23/04 & 21/05
Tasmanian Muslim Association – Mohammed Humman (multicultural event)	Moonah Community Hall	\$92.40	26/03/2022
Tasmanian Muslim Association – Mohammed Humman (multicultural event)	Moonah Community Hall	\$277.20	16/04, 23/04 & 30/04
Total waived		\$1,670.40	

TOLOSA HUTS			
Legion of Mary (Catholic Church)	Tolosa Hut 14	\$60.00	5/02/2022
GCC (Paul Garnsey)	Tolosa Hut 13 (Koala)	\$60.00	9/12/2021
Choir of High Hopes	Tolosa Music Bowl (\$77 inc elec x 7)	\$539.00	15/02/2022
Tamil Association of Tasmania	Hut 15 - Don Kay, Music Bowl	\$162.00	30/04/2022
Total waived		\$821.00	

OTHER	
Waiving of Landfill Fees – various community organisations	\$1,569.60
Waiver of Environmental Health – food business fees for charitable businesses	\$9,680.00
Derwent Estuary Program	\$60,347.10
Planning	NIL
Total	\$71,596.70

Miscellaneous

CODE OF CONDUCT COMPLAINTS

Section 72 (1) (ba)

There were no Code of Conduct complaints received by Council during the 2021 – 2022 financial year, however there was (1) Code of Conduct complaint that was dismissed during the term.

CODE OF CONDUCT COSTS

Section 71 (1) (bb)

The total costs met by the Council during the preceding financial year in respect to the (1) Code of Conduct complaint dealt with under Division 3A of Part 3 of the Act was \$8,381.50

ENTERPRISE POWERS

Section 72(1) (CA)

Council did not exercise any of the powers available under section 21 of the local government act 1993 in the 2021 – 22 financial year.

LAND DONATED UNDER SECTION 177

Section 71(1) (DA)

Council did not make any donations of land pursuant to section 177 of the Local Government Act 1993 during the 2021 – 22 financial year.

OTHER PRESCRIBED MATTERS

Section 72(1)(E)

Contracts for the Supply of Goods and Services – [Page 58](#).



Financial Reporting



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Statement of Comprehensive Income For the Year Ended 30 June 2022

	Note	Budget 2022 \$'000	Actual 2022 \$'000	Actual 2021 \$'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	43,679	43,700	40,111
Statutory fees and fines	2.2	3,216	3,386	3,095
User fees	2.3	9,380	10,180	9,004
Grants	2.4	5,036	6,613	4,695
Contributions - cash	2.5	-	115	84
Interest	2.6	50	173	45
Other income	2.7	497	504	608
Investment revenue from Water Corporation	2.9, 5.1	2,172	2,606	1,086
		64,030	67,277	58,728
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	2,178	2,991	1,374
Contribution and recognition of non-monetary assets	2.5	2,100	17,140	3,277
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	(1,747)	(1,238)	(2,967)
		2,531	18,893	1,684
Total income from continuing operations		66,561	86,170	60,412
Expenses from continuing operations				
Employee benefits	3.1	(26,056)	(25,029)	(24,526)
Materials and services	3.2	(13,939)	(15,266)	(15,293)
Depreciation and amortisation	3.3	(16,288)	(15,475)	(14,890)
Finance costs	3.4	(261)	(178)	(192)
Other expenses	3.5	(7,161)	(7,869)	(7,183)
Total expenses from continuing operations		(63,705)	(63,817)	(62,084)
Result from continuing operations		2,856	22,353	(1,672)
Result from discontinued operations		-	-	-
Net result for the year		2,856	22,353	(1,672)
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.1, 9.1	-	4,481	11,812
Net asset revaluation increment/(decrement)	9.1	-	62,080	42,130
Total Other Comprehensive Income		-	66,561	53,942
Total Comprehensive result		2,856	88,914	52,270

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

Statement of Financial Position As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	6,530	2,224
Trade and other receivables	4.2	2,009	1,784
Investments	4.3	21,486	26,237
Inventories	4.4	98	86
Non-current assets classified as held for sale	4.5	5,428	2,647
Contract assets	4.6	73	19
Other assets	4.7	480	721
Total current assets		36,104	33,718
Non-current assets			
Trade and other receivables	4.2	143	140
Investment in water corporation	5.1	163,197	158,716
Property, infrastructure, plant and equipment	6.1	822,455	744,184
Intangible assets	6.2	4	66
Right-of-use assets	6.3	2,078	697
Other assets	4.7	65	-
Total non-current assets		987,942	903,804
Total assets		1,024,046	937,522
Liabilities			
Current liabilities			
Trade and other payables	7.1	4,535	3,989
Trust funds and deposits	7.2	705	1,091
Provisions	7.3	4,733	4,964
Lease liabilities	7.4	702	525
Contract liabilities	7.5	2,492	3,110
Interest-bearing loans and borrowings	8.1	628	2,137
Total current liabilities		13,795	15,816
Non-current liabilities			
Provisions	7.3	3,864	3,565
Lease liabilities	7.4	1,442	205
Interest-bearing loans and borrowings	8.1	1,621	3,527
Total non-current liabilities		6,927	7,297
Total liabilities		20,722	23,113
Net Assets		1,003,324	914,410
Equity			
Accumulated surplus		549,700	527,347
Reserves	9.1	453,624	387,063
Total Equity		1,003,324	914,410

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

Statement of Changes in Equity For the Year Ended 30 June 2022

	Note	Accumulated Surplus	Asset Revaluation Reserve	Fair Value Reserve	Other Reserves	Total Equity
2022		2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000
Balance at beginning of the financial year		527,347	415,481	(38,187)	9,769	914,410
Net result for the year		22,353	-	-	-	22,353
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	4,481	-	4,481
Net asset revaluation increment/(decrement)	9.1	-	62,080	-	-	62,080
Total comprehensive income		549,700	477,561	(33,706)	9,769	1,003,324
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		549,700	477,561	(33,706)	9,769	1,003,324

		Accumulated Surplus	Asset Revaluation Reserve	Fair Value Reserve	Other Reserves	Total Equity
2021		2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000
Balance at beginning of the financial year		529,019	373,351	(49,999)	9,769	862,140
Net result for the year		(1,672)	-	-	-	(1,672)
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	11,812	-	11,812
Net asset revaluation increment/(decrement)	9.1	-	42,130	-	-	42,130
Total comprehensive income		527,347	415,481	(38,187)	9,769	914,410
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		527,347	415,481	(38,187)	9,769	914,410

The above statement should be read with the accompanying notes.

Statement of Cash Flows For the Year Ended 30 June 2022

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates		43,962	40,184
Statutory fees and fines		3,387	3,215
User charges and other fines (inclusive of GST)		9,452	8,583
Grants (inclusive of GST)		6,332	5,465
Contributions (inclusive of GST)	2.5	115	84
Interest received		139	103
Rents (inclusive of GST)		824	582
Investment revenue from water corporation	2.9	2,606	1,086
Other receipts (inclusive of GST)		207	1,316
Net GST refund/(payment)		2,008	1,076
Payments to suppliers (inclusive of GST)		(25,564)	(24,514)
Payments to employees (including redundancies)		(25,681)	(25,027)
Finance costs paid		(181)	(187)
Net cash provided by (used in) operating activities	9.2	17,606	11,966
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(16,783)	(13,288)
Proceeds from sale of property, infrastructure, plant and equipment		300	8,910
Capital grants (inclusive of GST)		2,615	2,959
Proceeds from / (Payments for investments)		4,751	(14,222)
Net cash provided by (used in) investing activities		(9,117)	(15,641)
Cash flows from financing activities			
Repayment of lease liabilities (principal repayments)		(768)	(1,137)
Proceeds from interest bearing loans and borrowings		-	5,000
Repayment of interest bearing loans and borrowings		(3,415)	(1,495)
Net cash provided by (used in) financing activities	9.3	(4,183)	2,368
Net increase (decrease) in cash and cash equivalents		4,306	(1,307)
Cash and cash equivalents at the beginning of the financial year		2,224	3,531
Cash and cash equivalents at the end of the financial year	9.4	6,530	2,224
Restrictions on cash assets	4.1		

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

Note 1 Overview

1.1 Reporting entity

- (a) The Glenorchy City Council was established on 24th October 1964 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 374 Main Road, Glenorchy.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

1.2 Basis of accounting

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

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

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

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 4.3, 4.5, 5.1, 6.1, 6.2, 7.3, 8.1 and 10.3(d).

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

1.3 Use of judgements and estimates

Judgements and Assumptions

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these 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 7.3.

Defined benefit superannuation fund obligations

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

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

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

Landfill / Tip Rehabilitation

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

Note 1 Overview (cont)

1.4 Material Budget Variations

Council's original budget was adopted by the Council on 21 June 2021 with a Mid Year Budget Review approved in January 2022. 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, the weather, and by decisions made by the Council. Material variations of more than 10% are explained below:

Revenues

1 Grants

The increase for both operating and capital grants (\$1.57m) on budget (31%) due to the early receipt of Commonwealth funding. The Australian Commonwealth Government provides Financial Assistance Grants to Council for general purpose use and the provision of local roads. Since 2011-12 the Commonwealth has been making early payment of the two quarterly instalments for the following year. As a general grant that is untied and without performance obligations, Council recognises grant revenues when received. The effects of the early receipt of instalments each year has resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2021-22 by \$0.75m and 2020-21 by \$0.005m. This has impacted the Statement of Comprehensive Income resulting in the Surplus/(deficit) being higher in both years by these amounts. With fewer instalments due to be received next year, the reverse effect may occur, however future payments remain at the Commonwealth's discretion. In addition Council also received extra funding for the Jobs Hub, Childcare and Training Subsidies.

2 Interest

Interest Revenue was up \$123k on budget as a result of an improved cash holding and improving investment interest rates.

3 Investment Income from TasWater

TasWater revenue was up by \$0.434m on budget (20%) as a result of additional income distributions made to catch up payments not made during the prior years as a result of the pandemic.

4 Capital Grants

Capital Grants were greater than budget as Council only budgets for those grants that are certain to be received and expended before the end of the financial year. A number of additional grant opportunities have presented themselves during the past year for which Council has been able to allocate existing projects.

5 Contributions of Non Monetary Assets

Council took ownership of \$16m of assets from two major developments during the year, well in excess of expectations

Expenses

1 Finance Costs

The decrease of \$83k on budget (31%) was due to a capital repayment of \$1.8m as a result of a major economic development project not going ahead.

2 Other Expenses

A number of short term leases were extended during the year as a result of equipment supply issues, resulting in an additional \$0.6m being spent in this category. In addition it was budgeted for Council to forward a grant of \$434k to Sorell Council for the construction of a regional BMX track. This did not occur by the end of the financial year.

1.5 Functions/Activities of the Council

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

	Grants 000's	Other 000's	Total Revenue 000's	Total Expenditure 000's	Surplus/ (Deficit) 000's	Assets 000's
Government and administration						
2021 - 2022	3,917	46,894	50,811	19,427	31,384	201,591
2020 - 2021	3,069	41,769	44,838	20,623	24,215	197,993
Property, infrastructure, plant & equipment						
2021 - 2022	2,996	16,883	19,879	20,965	(1,086)	807,813
2020 - 2021	1,379	1,078	2,457	19,801	(17,344)	646,280
Waste management						
2021 - 2022	-	8,574	8,574	6,148	2,426	-
2020 - 2021	-	7,858	7,858	5,216	2,642	661
Community, environment & public health						
2021 - 2022	-	214	214	4,132	(3,918)	-
2020 - 2021	-	101	101	4,049	(3,948)	1,365
Planning and building services						
2021 - 2022	-	2,264	2,264	2,803	(539)	-
2020 - 2021	-	2,025	2,025	2,998	(973)	1,114
Community services						
2021 - 2022	2,681	668	3,349	4,724	(1,375)	-
2020 - 2021	1,601	522	2,123	3,592	(1,469)	683
Recreation facilities						
2021 - 2022	-	8	8	2,102	(2,094)	14,642
2020 - 2021	-	5	5	2,257	(2,252)	87,820
Economic development						
2021 - 2022	1	-	1	483	(482)	-
2020 - 2021	-	-	-	311	(311)	-
Cultural facilities and services						
2021 - 2022	9	99	108	1,058	(950)	-
2020 - 2021	20	63	82	1,050	(968)	661
Public order, fire and safety						
2021 - 2022	-	923	923	1,636	(713)	-
2020 - 2021	-	877	876	1,836	(960)	909
Other - not attributable						
2021 - 2022	-	39	39	339	(300)	-
2020 - 2021	-	48	47	351	(304)	36
Total						
2021 - 2022	9,604	76,566	86,170	63,817	22,353	1,024,046
2020 - 2021	6,069	54,346	60,412	62,084	(1,672)	937,522

1.5 Functions/Activities of the Council (Continued)

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

	2022	2021
	\$'000's	\$'000's
Current assets	36,104	33,718
Non-current assets	987,942	903,804
	1,024,046	937,522

(c) Governance and administration

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

Property, infrastructure, plant & equipment

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

Waste Management

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

Community, environment & public health

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

Planning and building services

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

Community services

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

Recreation facilities

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

Economic development

Operations involves working with businesses, industry representatives, not-for-profits and the community to develop our Economic Development Strategy.

Cultural facilities and services

Development of multiculturalism, arts and culture.

Public order, fire and safety

Public compliance, parking, roads, traffic and animal management

Other - not attributable

Fleet management and internal plant operation not attributed elsewhere.

	2022 \$'000	2021 \$'000
Note 2 Revenue		
Note 2.1 Rates and charges		
Council uses Assessed Annual Value (AAV) as the basis of valuation of all properties within the municipality. The AAV of a property is its gross annual rental value excluding GST and is not less than 4% of the capital value of the property.		
The valuation base used to calculate general rates for 2021-22 was \$574.6 million (2020-21 \$468.0 million). The 2021-22 rate in the AAV dollar was \$0.08749 for non residential properties and \$0.08021 for residential properties (2020-21 \$0.08536 and \$0.07825 respectively).		
Rates charges	37,291	34,124
Penalty charges	286	-
Recovery of legal costs	27	-
State fire commission contribution	6,096	5,987
Total rates and charges	43,700	40,111

The date of the latest general revaluation of land for rating purposes within the municipality was March 2017 with the most recent adjustment factor applied from 1 July 2022.

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 2.2 Statutory fees and fines

Registrations and licences	536	457
Development and building fees	2,326	2,151
General fines and infringements	524	487
Total statutory fees and fines	3,386	3,095

Accounting policy

Fees and fines (including parking fees and fines) are recognised when or as the performance obligation is completed, or when the taxable event has been applied and Council has an unconditional right to receive payment.

Note 2.3 User fees

Child care/children's program fees	636	485
Fees - venue	89	44
Property rentals	891	665
Garbage and recycling	8,441	7,738
Other fees and charges	123	72
Total user fees	10,180	9,004

Accounting policy

Council recognises revenue from user fees and charges when or 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.

	2022 \$'000	2021 \$'000
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	7,349	4,957
State funded grants	2,223	1,086
Others	32	26
Total	9,604	6,069
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose (Untied)	1,336	1,011
Commonwealth Government Financial Assistance Grants - Roads (Untied)	2,018	1,471
Other federally funded grants		
- Family and children	1,329	1,257
- Training	463	114
- Other	3	4
Other state funded grants		
- Jobs Hub	1,022	138
- Emergency Management - flood events	-	417
- Community Services	410	257
Other	32	26
Total recurrent grants	6,613	4,695
Capital grants received specifically for new or upgraded assets		
Commonwealth Government		
- Roads to Recovery	650	579
- Infrastructure	1,550	521
State Government		
- Blackspot	80	149
- Vulnerable Road Users	265	125
- Sport and Recreational Facilities	315	-
- Flood Warning System	131	-
Total capital grants	2,991	1,374
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	869	199
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	501	829
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(780)	(159)
Balance of unspent funds at 30 June	590	869
Capital		
Balance of unspent funds at 1 July	2,085	500
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	1,074	1,585
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,450)	-
Balance of unspent funds at 30 June	1,709	2,085
Total unspent funds	2,299	2,954

	2022	2021
	\$'000	\$'000

Note 2.4 Grants (Continued)

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 provision of goods and services.

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

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

For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For the acquisitions of assets, revenue is recognised when the asset is acquired and controlled by the Council.

In both years the Commonwealth has made early payment of the quarterly instalments of untied Financial Assistance Grants for the following year (three quarters in advance in 2021-22 and two quarters in advance in 2020-2021). The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2021-22 by \$751k, (2020-21, \$6k). This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being higher by the same amount.

Note 2.5 Contributions

(a) Cash

Assets arising from subdivision of land	43	64
In lieu of public open space	47	-
Private works recoveries	25	20
Total	115	84

(b) Non-monetary assets

Assets arising from subdivision of land	16,403	729
Recognised assets	737	2,548
Total	17,140	3,277

Total contributions	17,255	3,361
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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 2.6 Interest

Interest on financial assets	112	45
Interest on rates	61	-
Total	173	45

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

	2022	2021
	\$'000	\$'000
Note 2.7 Other income		
Commissions	242	236
Fuel tax credits	81	93
Heavy vehicle motor tax	27	27
Donations	-	2
Insurance recoveries	11	32
Reversal of Impairment of Receivables	15	68
Other	128	150
Total other income	504	608

Accounting policy

Other

Income is recognised as revenue when the payment is due

Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.

Proceeds of sale	300	8,910
Write down value of assets disposed	(1,475)	(11,678)
Disposal costs	(63)	(199)
Total	(1,238)	(2,967)

Accounting policy

Gains and losses on asset disposals

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

Note 2.9 Investment revenue from water corporation

Dividend revenue received	2,606	1,086
Total investment revenue from water corporation	2,606	1,086

Accounting policy

Investment revenue

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

	2022	2021
	\$'000	\$'000
Note 3 Expenses		
Note 3.1 Employee benefits		
Wages and salaries	23,915	23,966
Workers compensation	412	681
Superannuation	2,844	2,625
Fringe benefits tax	19	16
Redundancy	562	-
	<u>27,752</u>	<u>27,288</u>
Less amounts capitalised	(2,723)	(2,762)
Total employee benefits	<u>25,029</u>	<u>24,526</u>

Accounting policy

Employee benefits

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

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

Note 3.2 Materials and services		
Communications expenses	323	309
Consultants	656	1,087
Contract labour	639	939
Contractor services	3,953	3,468
Contributions	310	893
Fleet expenditure	667	552
ICT expenses	1,127	1,077
Insurance premiums	730	686
Legal fees	82	64
Marketing costs	200	262
Materials and supplies	1,126	893
Other	532	786
Plant hire	218	241
Postage and stationery	137	158
Staff training and professional development	234	214
Street lighting	593	611
Utilities	688	662
Waste services	3,051	2,391
Total materials and services	<u>15,266</u>	<u>15,293</u>

Accounting policy

Materials and services expense

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

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

	2022 \$'000	2021 \$'000
Note 3.3 Depreciation and amortisation		
<i>Property</i>		
Buildings	960	912
Landfill restoration	31	31
Parks, open space and streetscapes	1,037	937
<i>Plant and Equipment</i>		
Plant, vehicles and equipment	381	369
Office Equipment and furniture	1,093	1,078
<i>Infrastructure</i>		
Transport	8,520	8,226
Stormwater and drainage	2,672	2,111
<i>Intangible assets</i>		
Intangible assets	62	62
<i>Right-of-use of assets</i>		
Right-of-use of assets	719	1,164
Total	15,475	14,890

Accounting policy

Depreciation and amortisation expense

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

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

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

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

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

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

	Period
<i>Property</i>	
Freehold buildings	20-100 years
Buildings, fixed equipment and furniture	5-100 years
<i>Plant and Equipment</i>	
Fixtures, fittings and furniture	3-20 years
Computers and telecommunications	3-10 years
<i>Infrastructure</i>	
Roads	
Road pavements and seals	22-40 years
Road substructure	70-80 years
Road kerb, channel and minor culverts	75 years
Traffic management devices	15-75 years
Bridges	
Bridges	20-80 years
Other Infrastructure	
Drainage	10-135 years
Recreational, leisure and community facilities	5-80 years
Off street car parks	22-80 years
<i>Intangible assets</i>	
Intangible assets	5 years
<i>Right-of-use of assets</i>	
Right-of-use of assets	1-5 years

	2022 \$'000	2021 \$'000
Note 3.4 Finance costs		
Interest - borrowings	61	100
Interest - lease liabilities	117	92
Total finance costs	178	192

Accounting policy

Finance expense

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

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 period, (\$0).

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

Note 3.5 Other expenses

External auditors' remuneration (Tasmanian Audit Office)	66	63
Internal auditors' remuneration (internal audit services - WLF, Crowe)	62	85
Councillors' allowances	413	385
Short term leases of 12 months or less	715	189
Land Tax	541	548
Other	18	14
State Government charges and levies	6,054	5,899
Total	7,869	7,183

Accounting policy

Other expenses

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

Note 4 Current Assets

Note 4.1 Cash and cash equivalents

Cash on hand	4	4
Cash at bank	6,526	2,220
Total cash and cash equivalents	6,530	2,224

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

i) Trust funds and deposits (note 7.2)	705	1,091
ii) Unspent grant funds with conditions (note 2.4)	2,299	2,954
iii) Reserves (note 9.1)	9,769	9,769
Restricted funds	12,773	13,814

Total unrestricted cash and cash equivalents	(6,243)	(11,590)
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Accounting policy

Cash and cash equivalents

For the purposes of the 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 funds

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

	2022 \$'000	2021 \$'000
Note 4.2 Trade and other receivables		
Current		
Rates debtors	683	841
Sundry debtors	1,132	846
Provision for expected credit loss - other debtors	(211)	(283)
Net GST receivable	405	380
Total	2,009	1,784
Non-current		
Sundry debtors	143	140
Total	143	140
Total trade and other receivables	2,152	1,924
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	283	350
Amounts written off during the year	(57)	(27)
Amounts recovered during the year	(56)	(47)
Increase / (decrease) in provision recognised in profit or loss	41	7
Carrying amount at 30 June	211	283

For ageing analysis of the financial assets, refer to note 9.9(d)

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. Council has established a provision matrix to facilitate the 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 a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Note 4.3 Investments

Current

Term deposits - more than 3 months	21,486	26,237
Total	21,486	26,237

Accounting policy

Investments

Investments are valued at face value. For the purposes of the Statement of Cash Flows, investments include deposits placed with financial institutions with original maturities of greater than three months.

Note 4.4 Inventories

Inventories held for distribution	98	86
Total inventories	98	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.

	2022	2021
	\$'000	\$'000
Note 4.5 Assets held for sale		
Land	5,323	2,467
Buildings	71	71
Transport	26	99
Other infrastructure	8	10
Total	5,428	2,647

Council commenced a process of disposing of surplus land and building assets (and associated infrastructure assets) with a number of property parcels are being actively marketed with settlement expected before 30 June 2023.

Accounting policy

Assets held for sale

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

Note 4.6 Contract assets

Accrued revenue	73	19
Total contract assets	73	19

Accounting policy

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

Council reviews contractual assets for impairment and none were deemed impaired (2021: \$0)

Note 4.7 Other Assets

Current

Prepayments	475	721
Prepaid services	5	-
Total	480	721

Non-current

Prepaid services	65	-
Total	65	-

Total other assets	545	721
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	2022 \$'000	2021 \$'000
Note 5 Other Investments		
Note 5.1 Investment in water corporation		
Opening balance	158,716	146,904
Fair Value adjustments on equity investment assets	4,481	11,812
Total investment in water corporation	163,197	158,716

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

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 at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. Council holds 9.86% ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 6 Non-current assets

Note 6.1 Property, infrastructure, plant and equipment

	2022 \$'000	2021 \$'000
Summary		
at cost	25,713	22,202
Less accumulated depreciation	(8,788)	(8,637)
	16,925	13,565
at fair value as at 30 June	1,248,237	1,155,252
Less accumulated depreciation	(442,707)	(424,633)
	805,530	730,619
Total	822,455	744,184
Property		
Land		
at fair value as at 30 June	117,583	63,519
	117,583	63,519
Land under roads		
at fair value as at 30 June	150,894	147,805
	150,894	147,805
Total Land	268,477	211,324
Buildings		
at fair value as at 30 June	65,496	59,140
Less accumulated depreciation	(31,583)	(27,942)
	33,913	31,198
Parks, open space and streetscapes		
at fair value as at 30 June	39,398	34,641
Less accumulated depreciation	(22,409)	(19,999)
	16,989	14,642
Landfill Restoration		
at fair value as at 30 June	3,462	2,365
Less accumulated amortisation	-	(2,304)
	3,462	61
Total Buildings	54,364	45,901
Total Property	322,841	257,225
Plant and Equipment		
Plant, vehicles and equipment		
at cost	4,557	4,373
Less accumulated depreciation	(2,195)	(2,109)
	2,362	2,264
Office equipment and furniture		
at cost	11,587	12,418
Less accumulated depreciation	(6,593)	(6,528)
	4,994	5,890
Total Plant and Equipment	7,356	8,154

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

	2022 \$'000	2021 \$'000
Infrastructure		
Transport		
at fair value as at 30 June	554,238	555,448
Less accumulated depreciation	(271,892)	(267,003)
	282,346	288,445
Stormwater and drainage		
at fair value as at 30 June	317,166	292,334
Less accumulated depreciation	(116,823)	(107,385)
	200,343	184,949
Total Infrastructure	482,689	473,394
Works in progress		
Transport	1,226	4,605
Stormwater and drainage	268	99
Property	7,654	449
Plant, vehicles and equipment	17	118
Office equipment and furniture	404	140
Total Works in progress	9,569	5,411
Total property, infrastructure, plant and equipment	822,455	744,184

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, infrastructure, plant and equipment

2022	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Recognition of Assets	Assets Held for Sale Transfers	WIP Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	63,519	265	56,442	-	-	312	(3,402)	447	117,583
Land under roads	147,805	2,496	-	-	-	-	593	-	150,894
Total land	211,324	2,761	56,442	-	-	312	(2,809)	447	268,477
Buildings	31,199	-	2,959	(960)	(124)	23	-	816	33,913
Landfill Restoration	61	-	3,431	(31)	-	-	-	-	3,462
Parks, open space and streetscapes	14,641	346	1,123	(1,037)	(19)	140	1	1,794	16,989
Total buildings	45,901	346	7,513	(2,028)	(143)	163	1	2,610	54,364
Total property	257,225	3,107	63,955	(2,028)	(143)	475	(2,808)	3,057	322,841
Plant and Equipment									
Plant, vehicles and equipment	2,263	17	-	(380)	(208)	-	-	670	2,362
Office equipment and furniture	5,890	-	-	(1,093)	(43)	(130)	-	370	4,994
Total plant and equipment	8,153	17	-	(1,473)	(251)	(130)	-	1,040	7,356
Infrastructure									
Transport	288,445	8,227	(13,309)	(8,521)	(966)	75	27	8,368	282,346
Stormwater and drainage	184,949	5,070	11,434	(2,672)	(114)	317	-	1,359	200,343
Total infrastructure	473,394	13,297	(1,875)	(11,193)	(1,080)	392	27	9,727	482,689
Works in progress									
Transport	4,605	7,854	-	-	-	-	-	(11,233)	1,226
Stormwater and drainage	99	1,098	-	-	-	-	-	(929)	268
Property	449	7,681	-	-	-	-	-	(476)	7,654
Plant, vehicles and equipment	118	711	-	-	-	-	-	(812)	17
Office equipment and furniture	140	638	-	-	-	-	-	(374)	404
Total works in progress	5,411	17,982	-	-	-	-	-	(13,824)	9,569
Total property, infrastructure, plant and equipment	744,184	34,403	62,080	(14,694)	(1,475)	737	(2,781)	-	822,455

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

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

2021	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Recognition of Assets	Assets Held for Sale Transfers	WIP Transfers	Balance at end of financial year
	\$'000	\$'000	(note 9.1) \$'000	(note 3.3) \$'000	\$'000	\$'000	\$'000	\$'000	
Property									
Land	61,747	125	-	-	(81)	1,728	-	-	63,519
Land under roads	147,756	-	-	-	-	49	-	-	147,805
Total land	209,503	125	-	-	(81)	1,777	-	-	211,324
Buildings	30,251	5	1,409	(912)	-	-	-	446	31,199
Landfill Restoration	92	-	-	(31)	-	-	-	-	61
Parks, open space and streetscapes	13,065	71	662	(937)	(46)	568	-	1,258	14,641
Total buildings	43,408	76	2,071	(1,880)	(46)	568	-	1,704	45,901
Total property	252,911	201	2,071	(1,880)	(127)	2,345	-	1,704	257,225
Plant and Equipment									
Plant, vehicles and equipment	2,319	-	-	(369)	(180)	2	-	491	2,263
Office equipment and furniture	6,648	-	-	(1,078)	(462)	-	-	782	5,890
Total plant and equipment	8,967	-	-	(1,447)	(642)	2	-	1,273	8,153
Infrastructure									
Transport	290,205	354	-	(8,226)	(767)	25	-	6,854	288,445
Stormwater and drainage	146,503	206	40,059	(2,111)	(1,725)	176	-	1,841	184,949
Total infrastructure	436,708	560	40,059	(10,337)	(2,492)	201	-	8,695	473,394
Works in progress									
Transport	3,055	8,404	-	-	-	-	-	(6,854)	4,605
Stormwater and drainage	400	1,540	-	-	-	-	-	(1,841)	99
Property	624	1,529	-	-	-	-	-	(1,704)	449
Plant, vehicles and equipment	27	582	-	-	-	-	-	(491)	118
Office equipment and furniture	92	830	-	-	-	-	-	(782)	140
Total works in progress	4,198	12,885	-	-	-	-	-	(11,672)	5,411
Total property, infrastructure, plant and equipment	702,785	13,645	42,130	(13,664)	(3,261)	2,548	-	-	744,184

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

Accounting policy

Recognition and measurement of assets

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

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

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

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

	Threshold \$'000
Land and Land Under Roads	1.5
Buildings	1.5
Parks, Open Space and Streetscapes	1.5
Landfill Restoration	1.5
Plant, Vehicles and Equipment	1.5
Office Equipment and Furniture	1.5
Transport	1.5
Stormwater and Drainage	

Revaluation

Council has adopted the following valuation bases for its non-current assets:

Land and Land Under Roads	fair value
Buildings	fair value
Parks, Open Space and Streetscapes	fair value
Landfill Restoration	fair value
Plant, Vehicles and Equipment	cost
Office Equipment and Furniture	cost
Transport	fair value
Stormwater and Drainage	fair value

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

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.

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

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

Land is recognised at the Valuer-General's market valuation. The initial valuations are based on market value. The recoverable amount test has not been applied to assets whose future economic benefits are not primarily dependent on their ability to generate net cash inflows. This is in accordance with AASB136 Impairment of Assets paragraph 32.1. Land is valued by the Valuer-General, with the last full valuation occurring on 1 July 2018. The Valuer General makes indices available every year to enable indexation of land values. For the purposes of the land and land under roads assets held by Council, this measure was utilised to index the value of these assets as at 30th June 2022.

Impairment of assets

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

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

Land under roads

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

	2022 \$'000	2021 \$'000
Note 6.2 Intangible assets		
Valuation Roll	4	66
Total intangible assets	4	66
Reconciliation of intangible assets		
Gross carrying amount		
Opening Balance 1 July	370	370
Closing Balance 30 June	370	370
Accumulated amortisation and impairment		
Opening Balance 1 July	304	242
Amortisation expense	62	62
Closing Balance 30 June	366	304
Net book value at 30 June	4	66

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. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

In accordance with Council's policy, the threshold limits applied when recognising intangible assets is \$1,500 and consistent with the prior year.

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

Valuation Roll	6 Years
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Note 6.3 Right-of-use assets

a) Right-of-use assets

	ICT	Property	Fleet	Total
	\$'000	\$'000	\$'000	\$'000
2022				
Opening Balance at 1 July 2021	6	312	379	697
Additions	-	-	2,181	2,181
Disposals	-	-	(81)	(81)
Amortisation expense	(6)	(156)	(557)	(719)
Balance at 30 June 2022	-	156	1,922	2,078
2021				
Opening Balance at 1 July 2020	28	495	686	1,209
Interest Rate Change	(7)	(28)	649	614
Amortisation expense	(15)	(155)	(956)	(1,126)
Opening Balance at 1 July 2021	6	312	379	697

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 7.4 for details on accounting policy of lease liability.

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

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

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

		2022 \$'000	2021 \$'000
Note	7 Current liabilities		
Note	7.1 Trade and other payables		
	Trade payables	201	770
	Rates and charges in advance	1,210	1,105
	Accrued expenses	3,124	2,114
	Total trade and other payables	4,535	3,989

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

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

Note	7.2 Trust funds and deposits		
	Retention amounts	694	1,081
	Other refundable deposits	11	10
	Total trust funds and deposits	705	1,091

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

Accounting policy

Tender deposits

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

Notes to the Financial Report
For the Year Ended 30 June 2022

Note	7.3 Provisions	Annual leave	Long service leave	Personal leave	Purchased leave	Employee support	TOIL	Other	Total
	2022	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	Balance at beginning of the financial year	2,286	2,044	736	14	48	73	317	5,518
	Additional provisions/adjustments	1,852	(18)	740	12	-	78	295	2,959
	Amounts used	(1,807)	(369)	(762)	(14)	-	(73)	(317)	(3,342)
	Balance at the end of the financial year	2,331	1,657	714	12	48	78	295	5,135
	Current	2,331	1,278	714	12	48	78	272	4,733
	Non-current	-	379	-	-	-	-	23	402
	Total	2,331	1,657	714	12	48	78	295	5,135

	Annual leave	Long service leave	Personal leave	Purchased leave	Employee support	TOIL	Redundancy	Other	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2021									
Balance at beginning of the financial year	2,045	2,020	747	6	47	97	75	486	5,523
Additional provisions/adjustments	1,904	346	656	14	3	-	-	-	2,923
Amounts used	(1,663)	(322)	(667)	(6)	(2)	(24)	(75)	(169)	(2,928)
Balance at the end of the financial year	2,286	2,044	736	14	48	73	-	317	5,518
Current	2,286	1,522	736	14	48	73	-	285	4,964
Non-current	-	522	-	-	-	-	-	32	554
Total	2,286	2,044	736	14	48	73	-	317	5,518

(a) Employee benefits

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

Weighted average increase in employee costs	2.10%	2.10%
Weighted average discount rates	3.91%	0.78%
Weighted average settlement period (days)	12	12

Employee Numbers

308 323

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

iii) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e as an expense when it becomes payable.

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

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.

Note	7.3 Provisions (Continued)	2022 \$'000	2021 \$'000
	(b) Land fill restoration		
	Balance at beginning of the financial year	3,011	3,089
	Provision Increase / (Decrease)	451	(78)
	Amounts used	-	-
		3,462	3,011
	Current	-	-
	Non-current	3,462	3,011
	Total	3,462	3,011

Accounting policy

Land fill restoration

Under legislation Council is obligated to restore its Jackson Street Landfill site to a particular standard. Current engineering projections indicate that the landfill site will cease operation in 2032 and restoration work is expected to commence shortly thereafter. The forecast life of the landfill site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard and budgeted costs for that work/independent specialist advice. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council does not expect to receive reimbursement from a third party.

Provisions Summary

Current	4,733	4,964
Non Current	3,864	3,565
Total	8,597	8,529

		2022 \$'000	2021 \$'000
Note	7.4 Lease liabilities		
	Opening Balance	730	1,216
	Interest Rate Change	-	651
	New Leases	2,181	-
	Repayment of Liability	(767)	(1,137)
	Total lease liabilities	2,144	730
	Current	702	525
	Non-Current	1,442	205
	Total	2,144	730

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

		Minimum lease payments due					
As at 30 June 2022		Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 Years
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	Lease payments	792	585	581	327	68	-
	Finance charges	(90)	(61)	(39)	(16)	(3)	-
	Net present value	702	524	542	311	65	-
As at 30 June 2021							
	Lease payments	557	210	3	-	-	-
	Finance charges	(32)	(8)	-	-	-	-
	Net present value	525	202	3	-	-	-

A concessionary lease expense of \$715k (2020-21: \$189k) was recognised in the income statement with no future cashflow.

		Minimum lease payments due					
As at 30 June 2022		Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 Years
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	Variable lease payments not included in	715	-	-	-	-	-
	Net present value	715	-	-	-	-	-
As at 30 June 2021							
	Variable lease payments not included in	189	-	-	-	-	-
	Net present value	189	-	-	-	-	-

		2022	2021
		\$'000	\$'000
Note	7.4 Lease liabilities (Continued)		

Accounting policy

Leases - Council as Lessee

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

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

Short-term leases and leases of low-value assets

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

Exposure from variable lease payments

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

Exposure from extension options and termination options

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

Exposure from residual value guarantees

Council does not have any leases with residual value guarantees.

Exposure from leases not yet commenced but committed

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

Restrictions and covenants imposed by leases

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

Sale and leaseback transactions

Council has not entered into any sale and leaseback transactions.

		2022 \$'000	2021 \$'000
Note	7.5 Contract Liabilities		
	Current		
	Funds received to acquire on construct an asset controlled by Council	2,299	2,085
	Funds received prior to performance obligation being satisfied (Upfront payments)	143	989
	Upfront fees - Rental properties	50	36
		2,492	3,110

Accounting policy

Council recognised the following contractual liabilities:

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

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

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

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

Funds to construct Council controlled assets	2,085	500
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15	989	208
Upfront fees – leisure centre	36	46
	3,110	754

Note 8 Non-current

Note 8.1 Interest-bearing loans and borrowings

Current

Borrowings - secured	628	2,137
	628	2,137

Non-current

Borrowings - secured	1,621	3,527
	1,621	3,527

Total	2,249	5,664
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Borrowings

Borrowings are secured by a charge over Council's assets

The maturity profile for Council's borrowings is:

Not later than one year	628	2,137
Later than one year and not later than five years	1,621	3,527
Later than five years	-	-
Total	2,249	5,664

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 Statement of Comprehensive Income over the period of the liability using the effective interest method.

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

Note		Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
		\$'000	\$'000	\$'000	\$'000
Note 9	Other financial information				
Note 9.1	Reserves				
	(a) Asset revaluation reserve				
2022	Property				
	Land	59,228	56,442	-	115,670
	Buildings	10,246	2,959	-	13,205
	Landfill Restoration	-	3,431	-	3,431
	Parks, open space and streetscapes	4,944	1,123	-	6,067
		74,418	63,955	-	138,373
	Infrastructure				
	Transport	226,822	-	(13,309)	213,513
	Stormwater and drainage	114,241	11,434	-	125,675
		341,063	11,434	(13,309)	339,188
	Plant and Equipment				
	Plant, vehicles and equipment	-	-	-	-
	Total asset revaluation reserve	415,481	75,389	(13,309)	477,561
2021	Property				
	Land	59,228	-	-	59,228
	Buildings	8,837	1,409	-	10,246
	Parks, open space and streetscapes	4,282	662	-	4,944
		72,347	2,071	-	74,418
	Infrastructure				
	Transport	226,822	-	-	226,822
	Stormwater and drainage	74,182	40,059	-	114,241
		301,004	40,059	-	341,063
	Total asset revaluation reserve	373,351	42,130	-	415,481
The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.					
	(b) Fair value reserve				
2022	Equity Investment assets				
	Investment in water corporation	(38,187)	4,481	-	(33,706)
	Total fair value reserve	(38,187)	4,481	-	(33,706)
2021	Equity Investment assets				
	Investment in water corporation	(49,999)	11,812	-	(38,187)
	Total fair value reserve	(49,999)	11,812	-	(38,187)
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.					
	(c) Other reserves				
2022	Statutory revenue reserves	1,182	-	-	1,182
	Non-statutory revenue reserves	8,587	-	-	8,587
	Total Other reserves	9,769	-	-	9,769
2021	Statutory revenue reserves	1,182	-	-	1,182
	Non-statutory revenue reserves	8,587	-	-	8,587
	Total Other reserves	9,769	-	-	9,769
Statutory reserves for car parking and public open space programs reflect the compulsory contributions that are required to be expended for specific purposes in future periods.					
Other Non-statutory revenue reserves are maintained for recurring, irregular operating expenditure and to provide for future property, plant and equipment expenditure.					
				2022	2021
				\$'000	\$'000
Total Reserves				453,624	387,063

	2022	2021
	\$'000	\$'000
Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Result from continuing operations	22,353	(1,672)
Depreciation/amortisation	14,756	13,726
Depreciation of right-of-use assets	719	1,164
(Profit)/loss on disposal of property, infrastructure, plant and equipment	1,238	2,967
Impairment losses	-	(146)
Capital grants received specifically for new or upgraded assets	(2,615)	(2,959)
Contributions and recognition of non-monetary assets	(17,140)	(3,277)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(228)	(215)
Decrease/(increase) in inventories	(12)	5
Decrease/(increase) in contract assets	(54)	81
Decrease/(increase) in other assets	238	(336)
Increase/(decrease) in trade and other payables	(713)	(420)
Increase/(decrease) in trust funds and deposits	(386)	775
Increase/(decrease) in provisions	68	(83)
Increase/(decrease) in other liabilities	(618)	2,356
Net cash provided by/(used in) operating activities	17,606	11,966

Note 9.3 Reconciliation of liabilities arising from financing activities

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

	Interest-bearing loans and borrowings	Lease liabilities
	\$'000	\$'000
Balance as at 30 June 2021	5,664	730
Acquisitions / New leases	-	2,181
Changes from financing cash flows:		
Cash repayments	(3,415)	(768)
Balance as at 30 June 2022	2,249	2,144
Balance as at 1 July 2020	2,159	1,216
Acquisitions / New leases	5,000	651
Changes from financing cash flows:		
Cash repayments	(1,495)	(1,137)
Balance as at 30 June 2021	5,664	730
	2022	2021
	\$'000	\$'000
Note 9.4 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 4.1)	6,530	2,224
Total reconciliation of cash and cash equivalents	6,530	2,224

Note 9.5 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund). The Fund was a sub-fund of the Tasplan Superannuation Fund up to 31 March 2021. On 1 April 2021, the Tasplan Superannuation Fund merged (via a Successor Fund Transfer) into the MTAA Superannuation Fund to become Spirit Super. 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.

For the year ended 30 June 2022 the Council contributed 3.5% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for Council employees.

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

- Net Investment Return 3.75% p.a.
- Salary Inflation 2.75% p.a.
- Price Inflation n/a

The actuarial review concluded that:

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

Given the strong financial position of the Fund, the Actuary recommended that the Council consider a contribution holiday and contribute 0% of salaries from 1 July 2021 to 30 June 2024.

The Actuary will continue to undertake a brief review of the financial position of the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2023 and is expected to be completed late in 2023.

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

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

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

- The 2020 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2017.

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

- In terms of Rule 27.4 of the Tasplan 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 in terms of Rule 27.4 (b) (A). 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. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.

- The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. 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 Dependents 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 Tasplan. However it is likely that Rule 27.4 would be applied in this case (as detailed above).

- The Fund is a defined benefit Fund.
- 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. 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 \$10.8k (2020-21, \$14.9k), and the amount paid to accumulation schemes was \$2.832m (2020-21, \$2.610m).
- During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$8k, and the amount to be paid to accumulation schemes is \$2.867m.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. 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 2023.

Note 9.5 Superannuation (Continued)

- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2021, showed that the Fund had assets of \$54.52 million and members' Vested Benefits were \$45.12 million. These amounts represented 0.21% and 0.18% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2021 the Fund had 87 members and the total employer contributions and member contributions for the year ending 30 June 2021 were \$879,254 and \$229,820 respectively.

	2022	2021
	\$'000	\$'000

Note 9.6 Commitments

Capital Expenditure Commitments

Property	16,794	9,226
Transport	2,699	1,753
Stormwater and drainage	985	1,183
Total Capital expenditure commitments	20,478	12,162

Contractual commitments

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

Garbage collection contract	2,633	2,485
Total contractual commitments	2,633	2,485

Note 9.7 Operating leases as lessor

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

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

	2022	2021
	\$'000	\$'000

Maturity analysis of operating lease payments to be received

Year 1	436	496
Year 2	323	413
Year 3	283	169
Year 4	253	141
Year 5	149	119
Later than 5 years	1,861	8,418
Total	3,305	9,756

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

Lease income on operating leases	708	442
Therein lease income relating to variable lease payments that do not depend on an index or rate	-	-

Note 9.8 Contingent liabilities and contingent assets

Contingent liabilities

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

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

Guarantees for loans to other entities

Council has not provided a guarantee to any other entity.

Contingent assets

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

Note 9.9 Financial Instruments

(a) Interest Rate Risk

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

2022

	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	0.65%	6,526	-	-	-	4	6,530
Investments	1.35%	3,243	18,243	-	-	-	21,486
Trade and other receivables	7.87%	683	-	-	-	1,469	2,152
Investment in water corporation		-	-	-	-	163,197	163,197
Total financial assets		10,452	18,243	-	-	164,670	193,365
Financial liabilities							
Trade and other payables		-	-	-	-	4,535	4,535
Trust funds and deposits		-	-	-	-	705	705
Interest-bearing loans and borrowings	1.40%	-	628	1,621	-	-	2,249
Total financial liabilities		-	628	1,621	-	5,240	7,489
Net financial assets (liabilities)		10,452	17,615	(1,621)	-	159,430	185,876

2021

	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	0.00%	2,220	-	-	-	4	2,224
Investments	0.51%	26,237	-	-	-	-	26,237
Trade and other receivables		-	-	-	-	1,924	1,924
Investment in water corporation		-	-	-	-	158,716	158,716
Total financial assets		28,457	-	-	-	160,644	189,101
Financial liabilities							
Trade and other payables		-	-	-	-	3,989	3,989
Trust funds and deposits		-	-	-	-	1,091	1,091
Interest-bearing loans and borrowings	1.48%	-	2,137	3,527	-	-	5,664
Total financial liabilities		-	2,137	3,527	-	5,080	10,744
Net financial assets (liabilities)		28,457	(2,137)	(3,527)	-	155,564	178,357

Note 9.9 Financial Instruments (Continued)

(b) Fair Value

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

Financial Instruments	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	6,530	2,224	6,530	2,224
Investments	21,486	26,237	21,486	26,237
Trade and other receivables	2,152	1,924	2,152	1,924
Investment in water corporation	163,197	158,716	163,197	158,716
<i>Total financial assets</i>	193,365	189,101	193,365	189,101
<i>Financial liabilities</i>				
Trade and other payables	4,535	3,989	4,535	3,989
Trust funds and deposits	705	1,091	705	1,091
Lease liabilities	2,144	730	2,144	730
Interest-bearing loans and borrowings	2,249	5,664	2,249	5,664
Other financial liabilities	2,492	3,110	2,492	3,110
<i>Total financial liabilities</i>	12,125	14,584	12,125	14,584

(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 Statement of Financial Position.

(d) Risks and mitigation

The risks associated with our main financial instruments and our policies for minimising these risks are detailed below.

Market risk

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

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. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk.

Our loan borrowings are sourced from major Australian banks by a tender process. Finance leases are sourced from major Australian financial institutions. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

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

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

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.

Note 9.9 Financial Instruments (Continued)

(d) Risks and mitigation (Continued)

Credit risk

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

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

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

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

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

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

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

	Financial Institutions (AAA credit rating)	Total
2022		
Cash and cash equivalents	6,530	6,530
Trade and other receivables	2,152	2,152
Investments and other financial assets	21,486	21,486
Total contractual financial assets	30,168	30,168

2021		
Cash and cash equivalents	2,224	2,224
Trade and other receivables	1,924	1,924
Investments and other financial assets	26,237	26,237
Total contractual financial assets	30,385	30,385

Ageing of Trade and Other Receivables

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

	2022 \$'000	2021 \$'000
Current (not yet due)	592	596
Past due by up to 30 days	160	226
Past due between 31 and 180 days	1,321	937
Past due between 181 and 365 days	34	149
Past due by more than 1 year	45	16
Total Trade & Other Receivables	2,152	1,924

Note 9.9 Financial Instruments (Continued)
(d) Risks and mitigation (Continued)
Credit risk (Continued)

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$211k (2020-21: \$283k) were impaired. The amount of the provision raised against these debtors was \$211k (2020-21: \$283k). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

	2022 \$'000	2021 \$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	2	1
Past due between 181 and 365 days	1	-
Past due by more than 1 year	208	282
Total Trade & Other Receivables	211	283

Liquidity risk

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

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

To help reduce these risks we:

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

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

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

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

2022	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	4,535	-	-	-	-	4,535	4,535
Trust funds and deposits	705	-	-	-	-	705	705
Interest-bearing loans and borrowings	313	315	637	984	-	2,249	2,249
Total financial liabilities	5,553	315	637	984	-	7,489	7,489

2021	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	3,989	-	-	-	-	3,989	3,989
Trust funds and deposits	1,091	-	-	-	-	1,091	1,091
Interest-bearing loans and borrowings	913	1,225	995	2,531	-	5,664	5,664
Total financial liabilities	5,993	1,225	995	2,531	-	10,744	10,744

Note 9.9 Financial Instruments (Continued)
(e) 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):

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
2022	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	6,530	(65)	(65)	65	65
Investments	21,486	(215)	(215)	215	215
Trade and other receivables	2,152	(22)	(22)	22	22
Financial liabilities:					
Interest-bearing loans and borrowings	2,249	(22)	(22)	22	22

		Interest rate risk			
		(1 %)		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	2,224	(22)	(22)	22	22
Investments	26,237	(262)	(262)	262	262
Trade and other receivables	1,924	(19)	(19)	19	19
Financial liabilities:					
Interest-bearing loans and borrowings	5,664	57	57	57	57

Note 9.10 Fair Value Measurements

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

- Investment in water corporation
- Property, infrastructure plant and equipment
 - Land
 - Land under roads
 - Buildings
 - Transport
 - Stormwater and drainage
 - Landfill restoration
 - Parks, open spaces and streetscapes

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

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

(a) Fair Value Hierarchy

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

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

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2022.

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 2022

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	163,197	163,197
Land	6.1	-	117,583	-	117,583
Land under roads	6.1	-	150,894	-	150,894
Buildings	6.1	-	-	37,375	37,375
Landfill restoration	6.1	-	-	3,462	3,462
Parks, open space and streetscapes	6.1	-	-	16,989	16,989
Transport	6.1	-	-	282,346	282,346
Stormwater and drainage	6.1	-	-	200,343	200,343
		-	268,477	703,712	972,189
Non-recurring fair value measurements					
Assets held for sale	4.5	-	-	5,428	5,428
		-	-	5,428	1,477,295

As at 30 June 2021

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	158,716	158,716
Land	6.1	-	63,519	-	63,519
Land under roads	6.1	-	147,805	-	147,805
Buildings	6.1	-	-	31,260	31,260
Landfill restoration	6.1	-	-	61	61
Parks, open space and streetscapes	6.1	-	-	14,641	14,641
Transport	6.1	-	-	288,445	288,445
Stormwater and drainage	6.1	-	-	184,949	184,949
		-	211,324	678,072	889,396
Non-recurring fair value measurements					
Assets held for sale	4.5	-	-	2,647	2,647
		-	211,324	680,719	892,043

Note 9.10 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

Transfers between levels of the hierarchy

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

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

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

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

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

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

Investment in water corporation

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

Land

Land fair values were determined by the Valuer General effective from 1st July 2018 and were indexed effective 30th June 2022. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. All freehold land reserved for public open space is valued at a discount to market value based on legal precedents. The most significant input into this valuation approach is price per square metre.

Land held for sale

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

Land under roads

Land under roads is based on valuations determined by the Valuer-General effective 1 July 2019, using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights, private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation.

Note 9.10 Fair Value Measurements (Continued)

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

Buildings, Parks, Open Space and Streetscapes

The fair value of buildings, parks, open spaces and streetscapes were also determined by a qualified independent valuer (Knowledge Asset Management Services) effective 30 June 2018. Indexation was applied to this value for the financial year ended 30th June 2022 at 9.56% (2020-21: 4.73%). The most significant input into this valuation approach was price per square metre.

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

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

Infrastructure assets

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

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

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

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

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

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

Transport, including footpaths & cycleways and bridges

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments of various lengths, and rural roads are managed in multiple length segments. All road segments are then componentised into formation, pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. A full revaluation of roads, including footpaths and cycleways was undertaken by independent valuer, (Geoff Webb Consulting) effective 30 June 2022. A full revaluation of bridges was undertaken by independent valuer (Auspan Pty Ltd) effective 30 June 2021.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of x cms for high traffic areas and y cms for lower traffic locations. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Stormwater and Drainage

A full valuation of drainage infrastructure was undertaken by an independent valuer (Geoff Webb Consulting) effective 30 June 2021. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components. Since that date to ensure the current values represent fair value, Council have applied an index of 7.095% as at 30 June 2022 using the ABS Victorian Road and Bridge Construction Index factor. The next full valuation is planned for 30 June 2027.

Landfill Restoration

An independent valuation of landfill restoration costs was undertaken by independent valuer (Brady Williams) effective 30th June 2021. This valuation was indexed for the year ended 30th June 2022. With the pending completion of the major extension to the landfill site Council has commissioned a full strategic review of the life expectancy of the completed site which will include rehabilitation cost estimates. This review will be completed in the first half of the 2022/2023 financial year.

Note 9.10 Fair Value Measurements (Continued)

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

Other Infrastructure

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

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Investment in Water Corporation	163,197	Refer to note 5.1 for a description of the valuation basis.		

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

(e) Changes in recurring level 3 fair value measurements

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

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

(f) Valuation processes

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

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

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

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

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

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

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

Note 9.11 Events occurring after balance date

Council operates a landfill facility at Jackson Street Glenorchy. A project was undertaken during the 2021/22 financial year and finalised in September 2022 to extend the site and hence the effective useful life of the site. Following completion, consultants have been engaged to undertake a strategic waste review that will include the expected future close out costs, timeframe and then ongoing site maintenance expectations and associated costings. As at the date of this report, Council is unable to determine with any certainty what these future costs may be and provide for them. The landfill restoration provision will be updated to reflect the new estimates in the forthcoming financial year.

Note 10 Other matters

Note 10.1 Related party transactions

(i) Councillor Remuneration 2022

Name	Position	Period	Short term employee benefits		Total Compensation AASB 124 \$	Expenses ³ \$	Total allowances and expenses section 72 \$
			Allowances \$	Vehicles ² \$			
Ald B Thomas	Mayor	Full Year ¹	109,080	7,452	116,532	5,331	121,863
Ald S King	Deputy Mayor	30/8/2021 to 30/6/2022	43,214	-	43,214	970	44,184
Ald S King	Alderman	1/7/2021 to 29/8/2021	5,791	-	5,791	18	5,809
Ald P Bull	Alderman	Full Year	30,925	-	30,925	1,964	32,888
Ald M Carlton	Alderman	Full Year	31,205	-	31,205	145	31,350
Ald J Dunsby	Alderman	Full Year	31,205	-	31,205	910	32,115
Ald S Fraser	Alderman	Full Year	30,925	-	30,925	145	31,070
Ald S Hickey	Alderman	22/7/2021 to 30/6/2022	29,177	-	29,177	1,818	30,995
Ald G Richardson	Alderman	Full Year	31,205	-	31,205	180	31,385
Ald A Ryan	Alderman	Full Year	31,205	-	31,205	146	31,350
Ald K Sims	Alderman	Full Year	31,205	-	31,205	664	31,869
Total			405,135	7,452	412,587	12,291	424,878
Councillor Remuneration 2021							
Ald K Johnston	Mayor	1/7/2020 to 14/5/2021	84,492	6,547	91,039	3,634	94,673
Ald B Thomas	Acting Mayor	15/5/2021 to 30/6/2021	14,349	1,034	15,383	48	15,431
Ald B Thomas	Deputy Mayor	1/7/2020 to 14/5/2021	43,012	-	43,012	318	43,330
Ald P Bull	Alderman	Full Year	29,955	-	29,955	366	30,321
Ald M Carlton	Alderman	Full Year	30,484	-	30,484	366	30,850
Ald J Dunsby	Alderman	Full Year	30,484	-	30,484	1,631	32,115
Ald S Fraser	Alderman	Full Year	29,955	-	29,955	366	30,321
Ald S King	Alderman	Full Year	29,950	-	29,950	1,721	31,671
Ald G Richardson	Alderman	Full Year	30,484	-	30,484	366	30,850
Ald A Ryan	Alderman	Full Year	30,484	-	30,484	219	30,703
Ald K Sims	Alderman	Full Year	30,484	-	30,484	1,797	32,281
Total			384,133	7,581	391,714	10,832	402,546

¹ Ald B Thomas was Acting Mayor until 22/7/2021

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

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

Note 10.1 Related party transactions (continued)

(ii) Key Management Personnel Remuneration 2022

Remuneration Band	Number of Employees	Short term employee benefits				Post employment benefits		Non-monetary Benefits ⁷	Total
		Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super-annuation ⁵	Termination Benefits ⁶		
		\$	\$	\$	\$	\$	\$	\$	\$
\$380,001 - \$390,000	1	196,809	-	-	806	39,116	143,208	5,044	384,983
\$260,001 - \$270,000	2	446,941	-	7,728	516	58,166	-	13,973	527,323
\$220,001 - \$230,000	1	192,312	-	-	806	24,746	-	4,605	222,470
\$199,001 - \$200,000	1	170,924	-	-	-	23,114	-	5,187	199,225
\$10,001 - \$20,000	1	9,529	-	-	62	1,475	-	-	11,066
Sub-total		1,016,515	-	7,728	2,190	146,617	143,208	28,810	1,345,067
Key Management Personnel Remuneration 2021									
\$260,001 to \$280,000	1	230,512	-	6,796	571	28,028	-	(1,116)	264,791
\$220,001 to \$240,000	1	186,113	-	-	915	25,105	-	14,024	226,157
\$200,001 to \$220,000	2	362,314	-	-	806	48,011	-	10,467	421,598
\$120,001 to \$140,000	1	100,278	-	-	403	15,948	12,622	1,417	130,668
\$80,001 to \$100,000	2	70,181	-	-	186	7,923	-	4,708	82,998
Total		949,398	-	6,796	2,881	125,015	12,622	29,500	1,126,212

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

² Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes.

³ 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).

⁴ Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.

⁵ Superannuation means the contribution to the superannuation fund of the individual.

⁶ Termination benefits include all forms of benefit paid or accrued as a consequence of termination.

⁷ Non-monetary benefits include annual and long service leave movements and non-monetary benefits.

Note 10 Other matters

Note 10.1 Related party transactions (Continued)

(iii) Remuneration Principles

Aldermen

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

Executives

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

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

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

Short term incentive payments

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

Termination benefits

Termination payments during the current year included:

Termination payments were made during the year for one Director. All payments were in line with confidential contractual conditions.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(iv) Transactions with subsidiaries, associates and joint ventures

Transactions with subsidiaries

Council did not have any subsidiaries for the financial year.

Transactions with associates

During the period Council did not identify any transactions with associates.

Transactions with joint ventures

Council did not participate in any joint ventures during the financial year.

(v) Transactions with related parties

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

(vi) Loans and guarantees to/from related parties

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

(vii) Commitments to/from related parties

At balance date Council does not have any commitments in existence that have been made, guaranteed or secured by the council to a related party.

(viii) Transactions with related parties that have not been disclosed

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

- Payment of rates on a primary residence
- Dog

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

Note 10.2 Special committees and other activities

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

Note 10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent revised budget estimates (January 2022) and are not audited.

(g) Adoption of new and amended accounting standards

In the current year there are no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to Council's operations and effective for the current annual reporting period.

(h) Pending Accounting Standards

Council has reviewed the pending Standards and Interpretations issued by the Australian Accounting Standards Board and conclude that they will not have a material impact on the Council's operations.

Notes to the Financial Report For the Year Ended 30 June 2022

Note 10.4 Significant Business Activities

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

	Derwent Entertainment *		Landfill Operations		Childcare Centres	
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Revenue</i>						
Government Grants	-	-	-	-	1,427	1,330
User Charges	-	(1)	4,766	4,268	636	485
Other Income	-	-	79	81	27	33
Total Revenue	-	(1)	4,845	4,349	2,090	1,848
<i>Expenditure</i>						
<i>Direct</i>						
Employee Costs	-	40	1,206	1,064	1,764	1,561
Materials and Contacts	-	21	966	761	114	163
Other	-	-	(77)	60	-	2
<i>Indirect</i>						
Engineering & Administration	-	8	-	236	235	216
Total Expenses	-	69	2,095	2,121	2,113	1,942
<i>Notional cost of free services received</i>						
<i>Capital Costs</i>						
Depreciation and amortisation	-	-	599	414	54	52
Opportunity cost of capital	-	37	12	10	14	11
Total Capital Costs	-	37	611	424	68	63
<i>Competitive neutrality adjustments</i>						
Rates and land tax	-	21	19	19	16	15
Loan guarantee fees	-	-	-	-	-	-
	-	21	19	19	16	15
<i>Calculated Surplus/(Deficit)</i>	-	(128)	1,857	1,785	(107)	(172)
Tax Equivalent rate	-	30%	30%	30%	-	-
Taxation equivalent	-	-	557	536	-	-
Competitive neutrality costs	0	(128)	1,300	1,250	(107)	(172)

* Council disposed of the Derwent Entertainment Centre operations in November 2020 and hence figures are Nil for the 2021/2022 financial year

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 Child care centres and Landfill Operations as defined above are considered significant business activities. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- opportunity cost of capital based upon indicative yield of the Federal Government 10 year bond rate
- rates and charges based upon council's 2021/2022 rate calculation
- engineering and administration costs have been based upon a charge of 12.5% of direct operating costs

Note	10.5 Management indicators	Benchmark	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
(a)	Underlying surplus or deficit					
	Net result for the year		22,353	(1,672)	(5,212)	3,956
	Less non-operating income					
	Capital Grants		(2,991)	(1,374)	(767)	(833)
	Contributions & recognition of non-monetary assets		(17,139)	(3,277)	(1,406)	(3,284)
	FA Grants related to prior year		(751)	(6)	(47)	-26
	Add non-operational expenses					
	Impairment Expenses		-	-	4,449	-
	Redundancy Payments		561	-	162	-
	Asset Write Off		-	-	-	30
	Underlying surplus/deficit	>0	2,033	(6,329)	(2,821)	(157)

The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.
Council has concentrated on advancing revenue opportunities whilst controlling expenditure during the financial year

(b)	Underlying surplus ratio					
	<u>Underlying surplus or deficit</u>		2,033	(6,329)	(2,821)	(157)
	Recurrent income*		66,561	58,695	59,858	59,442
	Underlying surplus ratio %	2.5% - 5%	3.1%	-10.8%	-4.7%	-0.3%

This ratio serves as an overall measure of financial operating effectiveness.
In prior years Council took a hit as a result of the pandemic. Effort has been put in to returning to a positive financial position

(c)	Net financial liabilities					
	Liquid assets less		30,025	30,245	17,256	17,343
	total liabilities		20,722	23,113	17,785	16,947
	Net financial liabilities	0	9,303	7,132	(529)	396

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

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

(d)	Net financial liabilities ratio					
	<u>Net financial liabilities</u>		9,303	7,132	(529)	396
	Recurrent income*		66,561	58,695	59,858	59,442
	Net financial liabilities ratio %	0% - (25%)	14.0%	12.2%	-0.9%	0.7%

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

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

Note 10.5 Management indicators (cont.)

2022	2021	2020	2019
\$'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.

Buildings

Fair value (Carrying amount)	54,364	45,901	43,409	49,531
Current replacement cost (Gross)	108,356	96,146	89,518	107,397
Asset consumption ratio %	50%	48%	48%	46%

Transport Infrastructure

Fair value (Carrying amount)	282,346	288,445	290,205	287,123
Current replacement cost (Gross)	554,238	555,448	551,372	539,239
Asset consumption ratio %	51%	52%	53%	53%

Drainage

Fair value (Carrying amount)	200,343	184,949	146,503	144,311
Current replacement cost (Gross)	317,166	292,334	227,310	221,990
Asset consumption ratio %	63%	63%	64%	65%

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

(f) Asset renewal funding ratio

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

Buildings

Projected capital funding outlays**	44,141	45,738	27,553	27,127
Projected capital expenditure funding***	30,505	39,073	27,553	27,127
Asset renewal funding ratio %	90-100%	145%	117%	100%

Transport Infrastructure

Projected capital funding outlays**	111,741	98,594	103,885	100,345
Projected capital expenditure funding***	113,127	99,603	103,885	100,345
Asset renewal funding ratio %	90-100%	99%	99%	100%

Drainage

Projected capital funding outlays**	15,671	14,853	14,990	15,623
Projected capital expenditure funding***	15,651	15,023	14,990	15,623
Asset renewal funding ratio %	90-100%	100%	99%	100%

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

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

This ratio measures Council's capacity to fund future asset replacement requirements.

Council continues to plan for the timely replacement of assets and has actively addressed any funding gaps

Note 10.5 Management indicators (cont.)	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
(g) Asset sustainability ratio				
<u>Capex on replacement/renewal of existing assets</u>	8,908	6,247	9,054	7,819
Annual depreciation expense	13,664	13,633	12,850	12,836
Asset sustainability ratio %	100%	65%	46%	70%
				61%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.

Council has actively addressed asset funding gaps and focussed on delivering the capital works program.

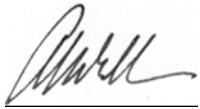
2022	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Buildings and other land improvements	787	2,270	3,057
Transport	6,883	1,485	8,368
Stormwater	470	888	1,358
Other	768	272	1,040
Total	8,908	4,915	13,823

2021	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Buildings and other land improvements	-	446	446
Transport	5,370	1,484	6,854
Stormwater	643	1,199	1,842
Other	234	2,296	2,530
Total	6,247	5,425	11,672

Certification by General Manager

Certification of the Financial Report

The financial report presents fairly the financial position of the Glenorchy City Council as at 30 June 2022 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Tony McMullen
General Manager

Date : 28/9/2022

Independent Auditor's Report



Independent Auditor's Report

To the Aldermen of Glenorchy City Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Glenorchy City Council (Council), which comprises the statement of financial position as at 30 June 2022 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2022 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 10.5(f), nor the Significant Business Activities disclosed in note 10.4 to the financial report and accordingly, I express no opinion on them.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure assets <i>Refer to notes 6.1 and 9.10</i>	
At 30 June 2022, Council's assets included land, land under roads, buildings and infrastructure assets, such as transport, stormwater and drainage assets valued at fair value totalling \$805.53m. The fair values of these assets are based on market values and current replacement cost. 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. During 2021-22, Council undertook a full revaluation of transport assets. Indexation was applied to land, buildings, landfill restoration, parks, open space and streetscapes, and stormwater and drainage assets. The valuations were determined by experts and are highly dependent upon a range of assumptions and estimated unit rates.	- Assessing the scope, expertise and independence of experts involved to assist in the valuations. - Evaluating the appropriateness of the valuation methodology applied to determine fair values. - Critically assessing assumptions and other key inputs into the valuation model. - Testing on a sample basis, the mathematical accuracy of the valuation model calculations. - Evaluating indexation applied to assets between formal valuations. - Evaluating the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

The General Manager is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by

an Act of Parliament or the Aldermen intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are

therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

A handwritten signature in black ink, appearing to read 'D Bond'.

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

29 September 2022
Hobart

Audit Panel Report

BACKGROUND / INTRODUCTION

Glenorchy City Council's Audit Panel was formally established by a decision of Council. The operation of the Panel is guided by Council's Audit Panel Charter which is based on the requirements of the Local Government (Audit Panels) Order issued by the Minister for Local Government under section 85B (1) of the Local Government Act 1993.

AUDIT PANEL MEMBERSHIP AND MEETINGS

Membership of the Audit Panel comprises two Councillors and three independent members.

Aldermen Angela Ryan and Peter Bull represented Council on the Audit Panel for the 2021-2022 financial year.

During 2021-22 the independent members of the Panel were Mike Derbyshire (Chair), Belinda Webster, Michael Stevens (term ended December 2021), and Ric de Santi (appointed January 2022). We would like to thank Michael for his valuable contribution to the Audit Panel over many years.

MEETINGS OF THE PANEL

The Panel met five times during the financial year ending 30 June 2022. In addition to Panel members, meetings were also attended by a range of Council staff including the General Manager, Director Corporate Services, Chief Financial Officer, Manager Corporate Governance, Manager ICT and Minutes Secretary (who acts as secretariat for the Panel).

Representatives from Council's Internal Auditors, WLF and Crowe Australasia, and the Tasmanian Audit Office (TAO) also attended Audit Panel meetings.

ROLE OF THE PANEL

The role of the Audit Panel is to support the elected Council by providing independent assurance and advice in relation to Council's financial reporting and controls, risk management framework and practices, internal controls, legislative compliance, long term planning, fraud control and corruption prevention. Its role is complemented by both internal and external auditors.

The main responsibilities of the Audit Panel include reviewing:

- whether the annual financial statements of the Council accurately represent the state of affairs of Council
- whether and how the Part 7 plans (these include the Strategic Plan, Long Term Financial Plan and Strategic Asset Management Plan) are integrated and the processes by which, and assumptions under which, those plans were prepared
- the accounting, internal control, anti-fraud, anticorruption and risk management policies, systems and controls that the Council has in relation to safeguarding its long-term financial position
- whether the Council is complying with the provisions of the Act and any other relevant legislation, and
- whether the Council has taken any action in relation to previous recommendations provided by the Audit Panel to the Council, and so, what that action was and its effectiveness.

In addition, as the result of a Ministerial Direction issued by the then Minister for Planning and Local Government, the Panel was directed by Council to review and report annually on compliance with a range of matters including Local Government legislation, Council policy, procedures and codes and Council's Statement of Expectations between Aldermen and the General Manager.

EXTERNAL AND INTERNAL AUDIT

External Audit

As legislated, Council's external audit service is provided by TAO, whose staff attended one Audit Panel meeting during the 2021-22 financial year. During this meeting, the Audit Panel and TAO officers discussed the 2021-22 Financial Year Audit Strategy and Plan and a review of key audit areas identified for the year.

In addition, outstanding audit recommendations from previous external audits were reviewed including findings from the 2020-2021 audit, which were provided to the Panel on 29 November 2021.

There are a total of five findings that needed to be addressed by Council. These were all in the low to moderate risk categories. The Audit Panel will monitor progress on these matters during 2022-23.

Internal Audit

Internal audits support the work of Council and the Audit Panel by reviewing Council's systems and operations in accordance with an agreed internal audit plan. The plan is based on a risk management approach, is reviewed annually and can be altered should specific issues require attention.

These audits aim to identify how well risks are managed, whether the appropriate processes are in place, whether agreed procedures are being followed and whether improvement can be made.

Recommendations to address issues or to adopt improvements are considered by Council's management. The final report reviewed by the Audit Panel and all recommendations are monitored by the Audit Panel at each ordinary meeting, to ensure they are implemented.

To present the findings and recommendations of the internal audits undertaken during the year, senior staff from WLF (1 project) and Crowe Australasia (2 projects) attended meetings during the year.

Council approved the 2019 to 2022 internal audit program in October 2019. The internal audit program for 2021-22 included:

- Management of Portable and Attractive Assets (Completed)
- ICT Operating Controls (Completed)
- Business Continuity Planning (Completed)
- Succession Planning and Single Point Dependency Staffing Risks (Due July 2022)

An audit findings report was received from WLF for the Management of Portable and Attractive Assets Audit in May 2022. All identified risks were included in Council's risk register and audit actions register.

Audit findings reports were received from Crowe Australasia for the Business Continuity Planning Audit in July 2021 and the ICT Controls Audit in May 2022. All identified risks were included in Council's risk register and audit actions register.

The Audit Panel regularly monitors progress with adopted audit recommendations. As at June 2022 there were 17 recommendations outstanding of which 5 related to areas identified as being of high, significant or notable risk. This compares to the situation in June 2021 when there were 16 recommendations still to be finalised including 4 recommendations that related to areas identified as being high, significant or notable risk.

While there is some difficulty in comparing year on year progress, as new audit recommendations are added and completed recommendations are removed, the Audit Panel is pleased to note the significant progress that has been made by Council during the year in addressing outstanding audit recommendations and look forward to further progress in 2022-23.

The Panel would like to acknowledge the funding that was provided in 2021-22 budget by Council to enable the implementation of internal audit recommendations.

OTHER PANEL ACTIVITIES DURING THE REPORTING PERIOD

During the year under review the Audit Panel:

- monitored the roll-out of the legislative compliance process
- monitored and reviewed the Compliance Status Summary Report which records the status of Council's compliance with regulatory obligations on an ongoing basis
- finalised the internal audit program for 2022-23
- endorsed the draft Complaint and Request Process for inclusion in a revised Audit Panel Charter
- endorsed the revised Audit Panel Charter for submission to Council
- regularly reviewed the Audit Panel annual work plan
- continued to review and advocate for implementation of outstanding audit recommendations
- received an update on Council's revised Strategic Planning Framework
- received and reviewed a report on the 2021-22 budget estimates
- reviewed and endorsed the Financial Statements for financial year ending June 2022
- met with TAO to discuss the 2021-22 audit and any issues that arose, and recommendations made
- oversaw the 2022-23 External Audit planning process
- received updates on the Workplace Health and Safety Committee and reviewed the minutes of their monthly meetings
- regularly reviewed and commented on General Manager's Quarterly Report information and issues raised by this information, as well as periodic Financial Performance Reports
- reviewed quarterly status updates on Significant Risk, Insurance and Legal Matters

- received information about the renewal of Council's insurances for both 2021-22 and proposed changes in insurance coverage for some items in 2022-23
- reviewed credit card expenditure incurred by Council's General Manager

Audit Panel members also attend Audit Panel workshops when conducted by the Local Government Association and meetings of the Southern Region Council Audit Panel Chairs. In addition, Audit Panel members may attend Council workshops over the course of the year where relevant.

MINISTERIAL DIRECTIONS PROGRESS REPORT

The Panel is pleased to confirm that Council completed all the 2018 Ministerial Directions in the 2019-20 year, except for Direction 5(b). Direction 5(b) requires the Audit Panel to undertake an annual review Council's compliance with the Local Government Act, various regulations, codes, policies and procedures.

No recurrence of any of the matters identified in the Ministerial Directions has been identified by the Audit Panel.

The Panel can confirm ongoing compliance with Ministerial Direction 5(b) and that all items identified are included in the Audit Panel's Annual Work Plan.

The Minister informed Council that quarterly progress reporting is no longer necessary and that two annual reports will be required to cover the period from 1 October 2019 to 30 September 2021. In June 2020 it was agreed with representatives from Local Government that the Audit Panel Chair's annual report to Council will satisfy the annual reporting requirements. It is therefore anticipated that this report will constitute the final required report.

Mike Derbyshire
Chair, Audit Panel

July 2022

