

CLARENCE CITY COUNCIL

ANNUAL REPORT

2022

2023



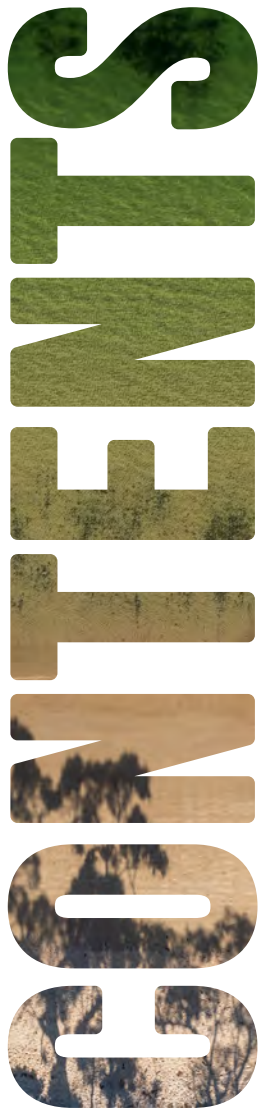
Clarence... a brighter place

ACKNOWLEDGEMENT TO COUNTRY

We pay our respect to the Mumirimina people as the traditional and original custodians of the lands on which we meet, and I acknowledge the continuing connection of the Tasmanian Aboriginal people to the skies, land and waterways.

We pay respect to Elders past and present.





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We are proud to present the Clarence City Council Annual Report for 2022-2023.

The Clarence City Council Annual Report is an important part of our strategic and reporting framework. The Annual Report reviews our strategic, operational, and financial performance for the financial year 1 July 2022 to 30 June 2023. Along with the quarterly reports, it is our primary way of reporting back to our community on the diverse services we deliver each year.

The Annual Report documents our progress with the goals and initiatives set out in our Annual Plan and the overarching goals set out in our Strategic Plan 2021-2031. It is also an opportunity to acknowledge the highlights, achievements and challenges that have marked the year.

This Annual Report was prepared in accordance with all statutory requirements of the *Local Government Act 1993* and its associated regulations.





OUR MISSION

To respond to the changing needs of the community through a commitment to excellence in leadership, advocacy, innovative governance, and service delivery.

OUR VISION

Clarence... a vibrant, prosperous, sustainable city.

STRATEGIC GOAL AREAS

The following overarching goals of our Strategic Plan 2021-2031 demonstrate how we aim to achieve our vision:

A PEOPLE CITY

GOAL: Clarence values diversity and encourages equity, inclusiveness and accessibility. We aspire to create high-quality public places for all people to live actively, engage socially and enhance our health and wellbeing.

A WELL-PLANNED LIVEABLE CITY

GOAL: Clarence will be a well-planned liveable city with services and infrastructure to meet current and future needs of our growing and vibrant community.

A PROSPEROUS AND CREATIVE CITY

GOAL: Clarence encourages creativity, innovation and enterprise and will develop the local economy by enabling opportunities for all people.

AN ENVIRONMENTALLY RESPONSIBLE CITY

GOAL: Clarence is environmentally responsible, valuing and protecting the natural environment for a sustainable and liveable future.

Underpinning these four goals, council will continue to provide:

GOVERNANCE AND LEADERSHIP

GOAL: To provide leadership and accessible, responsive, transparent, and accountable governance to the city.

COUNCIL'S ASSETS AND RESOURCES

GOAL: To efficiently and effectively manage our financial, human and property resources to attain strategic goals and meet statutory obligations.



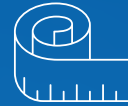


CLARENCE AT A GLANCE



**Land
area**

378 KM²
(including 191 km
of coastline)



Population

63,138
(estimated ABS as of 30 June 2022)



**Median
age**

41
(estimated 2021 census)



**Private
dwellings**

23,855
(2021 Census)



**Median
household
income
(weekly)**

\$1,602
(2021 Census)



**Residents
born
overseas**

14.2%
(ABS 2021)



CITY PROFILE

The first people to live in Clarence were the Mumirimina Tasmanian Aboriginal people, a band of the Oyster Bay people. Their home was all of the present-day Clarence municipality, as well as Pitt Water.

The City of Clarence is located on Hobart's eastern shore and is the second-largest local government area in Tasmania by population. The city stretches from Otago to the South Arm peninsula, across to Seven Mile Beach and inland to Cambridge and the historic town of Richmond.

The Clarence municipality is many things to many people; a home, community, workplace, business district, and recreational space. Surrounded by 191 kilometres of stunning coastline, the region includes a variety of residential options from city living to rural and coastal living.

The city acts as a hub for the retail, commercial and agricultural sectors, from the thriving business areas of Rosny Park and Howrah to major industrial and commercial centres at Mornington and Cambridge.

The region is home to Bellerive Oval (Blundstone Arena), the key tourism region of Richmond and the Coal River Valley, as well as a number of pristine beaches and kilometres of outstanding tracks and trails ready to be explored. Our city also plays host to a variety of sport and cultural events on a local, state, national and international level.

The City of Clarence offers an enviable lifestyle and, with the Hobart International Airport at Cambridge, is the gateway for many visitors to southern Tasmania. As population growth and demand for housing continues across the Greater Hobart region, development within the city continues to flourish and the opportunities of the region are plentiful.





MAYOR'S MESSAGE

AS AT 30 JUNE 2023



My first year as Mayor of the City Clarence has been more rewarding than I could have imagined. Over the past 12 months our new Council has achieved so much and I'm proud of everyone around our council table, we have worked effectively together, especially being a new group coming from a range of backgrounds and different values.

So much has been achieved by council across a broad range of areas, and I am reminded every day what a vibrant place Clarence is to live, work and play.

In the past year the Derwent Ferry Service has continued to go from strength to strength and provides a valuable additional transport link between Clarence and the City of Hobart, and Saturday sailings were added for the summer months of 2022-23. The announcement of further funding to extend the service with extra ferry terminals will improve the capacity and convenience of the service to residents and visitors to Clarence.

It was great to see investigations into water quality progress at two popular beaches with swimmers now able to return to the waters safely. Both Howrah Beach (mid) and Bellerive Beach (west) have had their long-term water quality ratings upgraded as a result of the council's focus on improving water quality, along with strong support from TasWater and some property owners to address identified issues in a timely manner.

“ I am proud of our staff at council who are always working diligently behind the scenes to provide a high level of professional advice and support to the Council, and the whole Clarence community. ”

Locals and visitors alike will benefit from upgrades completed by council to the Richmond Riverbank Parklands. These works have made this iconic tourism hotspot more accessible, and include new steps, sealed pathways and an improved viewing platform. Further work is being investigated to make the area fully accessible.

Safety of our residents and rate payers is an issue close to my heart. I was proud to launch the Dob in a Hoon campaign during Road Safety Week, which continues to be part of Clarence City Council's broader efforts to make suburbs across the region safer and more liveable.

Council continues to bring a rich, vibrant Arts and Events program to the Clarence community and is committed to maintaining strong relationships with some of Tasmania's peak event organisers. The beginning of the calendar year was once again the busiest season on council's events calendar with three significant festivals taking place in the city. Mona Foma and the Ten Days Festival returned to Clarence both bringing eclectic and enriching works to the eastern shore.

The ever-popular Clarence Jazz Festival was back for the 27th year, with a new line up of culturally diverse local and interstate jazz talent and festivities. The annual event also showcased local food and wine experiences including the inaugural Clarence Food and Wine Project, and a number of exciting artistic projects and programs.

Grass roots events and programs have been held throughout the year through our community development team, aimed at supporting and informing communities on a range of issues, including health and wellbeing.



This year, in response to the critical homelessness problem in Greater Hobart, Clarence City Council and a team of outreach organisations launched a community shower to help support people in need as well as other programs to support those in Clarence doing it tough.

Our city has seen tremendous growth, which is set to continue, and council is working hard now to plan for this growth to ensure our city can continue to blossom and evolve as our population expands and diversifies.

In the past 12 months we have undertaken more consultations than ever before with a record number of stakeholders from all sections of the community sharing their thoughts and ideas – the collaboration between council and community will always be key for a thriving city.

I am proud of our staff at council who are always working diligently behind the scenes to provide a high level of professional advice and support to the Council, and the whole Clarence community.

Finally, I would like to thank my fellow Councillors for a year of dedication, hard work, and commitment to our community.

After so much success in the past 12 months, I can't wait to enjoy another bright and exciting year ahead in our wonderful City of Clarence.

Councillor Brendan Blomeley

CLARENCE CITY COUNCIL MAYOR

CLARENCE CITY COUNCIL COUNCILLORS

AS AT 30 JUNE 2023

The Mayor, Deputy Mayor and Councillors represented council on various committees, boards and authorities. Council reviewed its special committee's structure and operations in 2023. This list is inclusive of Councillors prior to and after the November 2022 Council election.



COUNCILLOR BRENDAN BLOMELEY — MAYOR (from 1 November 2022)

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Clarence Emergency Management Committee (Chairperson)
- TasWater Owners' Representative
- Greater Hobart Committee
- Honours and Awards Committee [formerly Australia Day Awards Committee] (Chairperson)

Following committee restructure:

- Clarence City Council Planning Authority
- Clarence Emergency Management Committee (Chairperson)
- TasWater Owners' Representative
- Greater Hobart Committee
- City Development Advisory Committee (Chairperson)



COUNCILLOR DOUG CHIPMAN

(until 1 November 2022)

— MAYOR (until 1 November 2022)

- Clarence City Council Planning Authority
- Clarence Emergency Management Committee (Chairperson)
- TasWater Chief Owners' Representative
- Australia Day Awards Committee (Chairperson)
- Events Special Committee (Chairperson)



COUNCILLOR HEATHER CHONG — DEPUTY MAYOR

(until 1 November 2022)

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Audit Panel
- Richmond Advisory Committee (Chairperson)
- C Cell Pty Ltd (Director)
- Events Special Committee

Following committee restructure:

- Clarence City Council Planning Authority
- Audit Panel
- Richmond Advisory Committee (Chairperson)
- Community Wellbeing Advisory Committee (Chairperson)
- C Cell Pty Ltd (Director)
- Cultural Creative Advisory Committee
- Cycling South



COUNCILLOR JADE DARKO

(from 1 November 2022)

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Reconciliation Action Plan Working Group

Following committee restructure:

- Clarence City Council Planning Authority
- Reconciliation Action Plan Working Group
- Community Wellbeing Advisory Committee
- LGBTQIA+ Working Group (Chairperson)
- Bicycle Advisory Working Group



COUNCILLOR LUKE EDMUNDS

(until September 2022)

- Clarence City Council Planning Authority
- Audit Panel (Proxy)
- Natural Resource Management and Grants Committee (Proxy)
- Disability Access and Advisory Committee (Proxy)
- Copping Refuse Disposal Site Joint Authority (Proxy)
- Australian Coastal Councils Association Inc Committee of Management



ALDERMAN DEAN EWINGTON

(until 1 November 2022)

- Clarence City Council Planning Authority
- Tracks and Trails Committee (Chairperson)
- Clarence Bicycle Advisory Committee (Chairperson)
- Community Health and Wellbeing Plan Advisory Committee (Proxy)
- Howrah Community Centre Committee (Proxy)
- Cycling South (Mayor's Nominee)
- National Fitness Southern Recreation Association Committee
- Sport and Recreation Advisory Committee (Chairperson)



COUNCILLOR EMMA GOYNE

(from 1 November 2022)

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Howrah Community Centre
- Honours and Awards Committee (formerly Australia Day Awards Committee)
- South Arm Calverton Hall Management Committee Inc (ex officio committee member)
- Petitions to Amend Hearings Committee

Following committee restructure:

- Clarence City Council Planning Authority
- Howrah Community Centre
- South Arm Calverton Hall Management Committee Inc (ex officio committee member)
- Petitions to Amend Hearings Committee
- Active Living Advisory Committee
- Youth Working Group
- Tracks and Trails Working Group



COUNCILLOR DANIEL HULME

(from 1 November 2022)

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority

Following committee restructure:

- Clarence City Council Planning Authority
- City Development Advisory Committee
- Disability Access and Inclusion Working Group (Chairperson)



COUNCILLOR BREE HUNTER

(from 1 November 2022)

Prior to committee restructure
(December 2022):

- Clarence City Council Planning Authority
- Southern Tasmanian Regional Waste Authority (Proxy)
- Petitions to Amend Hearings Committee
- Australian Coastal Councils Association

Following committee restructure:

- Clarence City Council Planning Authority
- Southern Tasmanian Regional Waste Authority (Proxy)
- Petitions to Amend Hearings Committee
- Bicycle Advisory Working Group (Chairperson)
- Sustainability Advisory Committee (Chairperson)
- Australian Coastal Councils Association



COUNCILLOR RICHARD JAMES

Prior to committee restructure
(December 2022):

- Clarence City Council Planning Authority

Following committee restructure:

- Clarence City Council Planning Authority
- Tracks and Trails Working Group (Chairperson)



COUNCILLOR WENDY KENNEDY

Prior to committee restructure
(December 2022):

- Clarence City Council Planning Authority
- Bellerive Community Arts Centre Committee
- Events Special Committee
- Honours and Awards Committee (formerly Australia Day Awards Committee)

Following committee restructure:

- Clarence City Council Planning Authority
- Bellerive Community Arts Centre Management Committee
- LGBTQIA+ Working Group
- Cultural Creative Advisory Committee (Chairperson)
- City Development Advisory Committee



COUNCILLOR TONY MULDER

Prior to committee restructure
(December 2022):

- Clarence City Council Planning Authority

Following committee restructure:

- Clarence City Council Planning Authority
- Sustainability Advisory Committee



ALDERMAN JOHN PEERS

(until 1 November 2022)

- Clarence City Council Planning Authority
- Risdon Vale Community Centre Management Committee
- Richmond Advisory Committee (Proxy)
- Sport and Recreation Committee
- Lindisfarne Community Activities Centre Committee



COUNCILLOR ALLISON RITCHIE

(from 1 November 2022)

— DEPUTY MAYOR (from 1 Nov 2022)

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Events Special Committee (Mayor's Nominee)
- Petition to Amend Hearings Committee
- Geilston Bay Community Centre Management Committee

Following committee restructure:

- Clarence City Council Planning Authority
- Petition to Amend Hearings Committee
- Active Living Advisory Committee (Chairperson)
- Youth Working Group (Chairperson)
- Clarence Positive Ageing Working Group
- Geilston Bay Community Centre Management Committee



ALDERMAN SHARYN VON BERTOUCHE

(until 1 November 2022)

- Clarence City Council Planning Authority
- Clarence Positive Ageing Advisory Committee (Chairperson)
- South Arm Calverton Hall Management Committee Inc
- Clarence City Band Committee
- Sport and Recreation Committee (Proxy) to 2022



COUNCILLOR JAMES WALKER

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Copping Refuse Disposal Site Joint Authority
- Clarence Emergency Management Committee (Proxy)

Following committee restructure:

- Clarence City Council Planning Authority
- Copping Refuse Disposal Site Joint Authority
- Clarence Emergency Management Committee (Proxy)
- Active Living Advisory Committee
- Community Wellbeing Advisory Committee
- Clarence Positive Ageing Working Group (Chairperson)



COUNCILLOR BETH WARREN

Prior to committee restructure (December 2022):

- Clarence City Council Planning Authority
- Audit Panel
- Copping Refuse Disposal Site Joint Authority (Proxy)
- Southern Tasmania Regional Waste Authority (Mayor's Nominee)
- Reconciliation Action Plan Working Group (Chairperson)

Following committee restructure:

- Clarence City Council Planning Authority
- Audit Panel
- Copping Refuse Disposal Site Joint Authority (Proxy)
- Southern Tasmania Regional Waste Authority (Mayor's Nominee)
- Reconciliation Action Plan Working Group (Chairperson)
- Cultural Creative Advisory Committee
- Disability Access and Inclusion Work Group
- Sustainability Advisory Committee

CHIEF EXECUTIVE OFFICER'S REPORT



The 2022-23 financial year started with Clarence City Council delivering another financially responsible budget and extensive works program.

This year saw a rate increase of 4.82 percent, which was around 1% lower than Hobart's consumer price index (CPI March 2022). This manageable rise was a result of targeted savings following on from rigorous reviews of council's programs, activities, and services.

Faced with the fastest-growing population in the state, it was critical that we continued to balance the need to invest in the future of Clarence to keep up with the current and projected growth, whilst maintaining a manageable budget that delivers valued services and capital improvements.

Our approved capital program for the 2022-23 financial year was set at \$16.8 million. The funded projects included completing \$1 million of major digouts and pavement reconstruction, \$1.5 million spent on road renewal projects, \$3 million on footpath, kerb and gutter works throughout the city, \$12 million on ongoing stormwater upgrades and \$880 thousand on the soon to be completed brand new Blossom Park in Cambridge.

A highlight of this financial year was welcoming a new council in November, this saw a mix of new faces blended with re-elected Councillors to represent our community, including a new Mayor and Deputy Mayor. Since election, the new Council has worked cohesively across a range of key stakeholders to make significant decisions for the City of Clarence.

Consultation with the community is an increasingly important tool for council, particularly through our online platform, Your Say Clarence, to help inform the decisions that shape the future of our growing and evolving city.

This year we engaged with a record number of participants in 17 different consultations, with 30,387 visits to our Your Say pages and 3,863 surveys completed. Feedback was received on potential changes to places, policies and strategies, and activities.

A key strategic focus for council this year was the development of the City Heart plan which will guide development in the area for decades to come. The scale and ambition of this masterplan is like no other previously undertaken by council. The research for the future of the heart of Clarence has included the most comprehensive community consultation with a multi-pronged approach, over several stages as the project progressed.

The City Heart consultations revealed the directions the city could take, and how council can best position the city for strategic growth. During the year a suite of concepts was developed by consultants detailing how the City Heart could look- these were shared with the community and stakeholders during our extensive engagement programs.

The proposed development by Chambroad at Kangaroo Bay also continued to be an area of focus for council during 2022-23. Five years after the development was first given approval and with minimal works undertaken at the site, in February, council voted to trigger the buy-back clause on the Kangaroo Bay wharf site, with the site now being included in the City Heart Plan.

Council celebrated the 50th anniversary of its iconic Chambers building ahead of announcing a new evolution for the award-winning building. Our City Heart Project also encompasses this important civic site, and this critical community building will evolve to better suit the needs of council and the wider community.

Local Tasmanian firm 1+2 Architecture were engaged to provide a new design for the Chambers building and our office spaces with the goal of ensuring we meet the modern needs and operations of council plus allow more accessible spaces for the community and visitors to utilise the facility.



Council voted to restructure its current special committees in April to allow for better collaboration, strategic alignment, and improve administrative efficiency following the approval of several key strategies over the past year. The new structure established five Advisory Committees and six Standing Working Groups (reporting to a nominated advisory committee).

Also, in the April meeting Council voted to no longer hold citizenship ceremonies or community events on 26 January. In accordance with the Australian Citizenship Ceremonies Code, from 2024 the January citizenship ceremony is to be held in the three days prior to, or the three days after, 26 January.

Council's Citizen of the Year awards ceremonies will remain in the same format (Citizen of the Year coupled with Volunteer recognition event held in May) however has now been permanently decoupled from Australia Day.

Thankfully the effects of COVID-19 have reduced in the past year, however, some pandemic effects are still felt in the Clarence community. Council's Covid Safe Committee meets regularly to assess the COVID-19 effects on staff and council operations, with the aim of providing a safe working environment for all.

I would like to acknowledge the efforts of all council staff – indoor, outdoor and those working from our many community service sites. Our teams are dedicated to providing the best possible services and outcomes for our community, I appreciate and thank them for their continued efforts.

I also wish to thank the new and returning councillors who have worked together since the new council was sworn in, in November 2022. The new council has displayed strong leadership and a clear focus throughout the year.

Together with staff, everyone has worked tirelessly to make Clarence a brighter place. Thank you to you all for your ongoing support.

Ian Nelson

CHIEF EXECUTIVE OFFICER

ORGANISATIONAL CHART

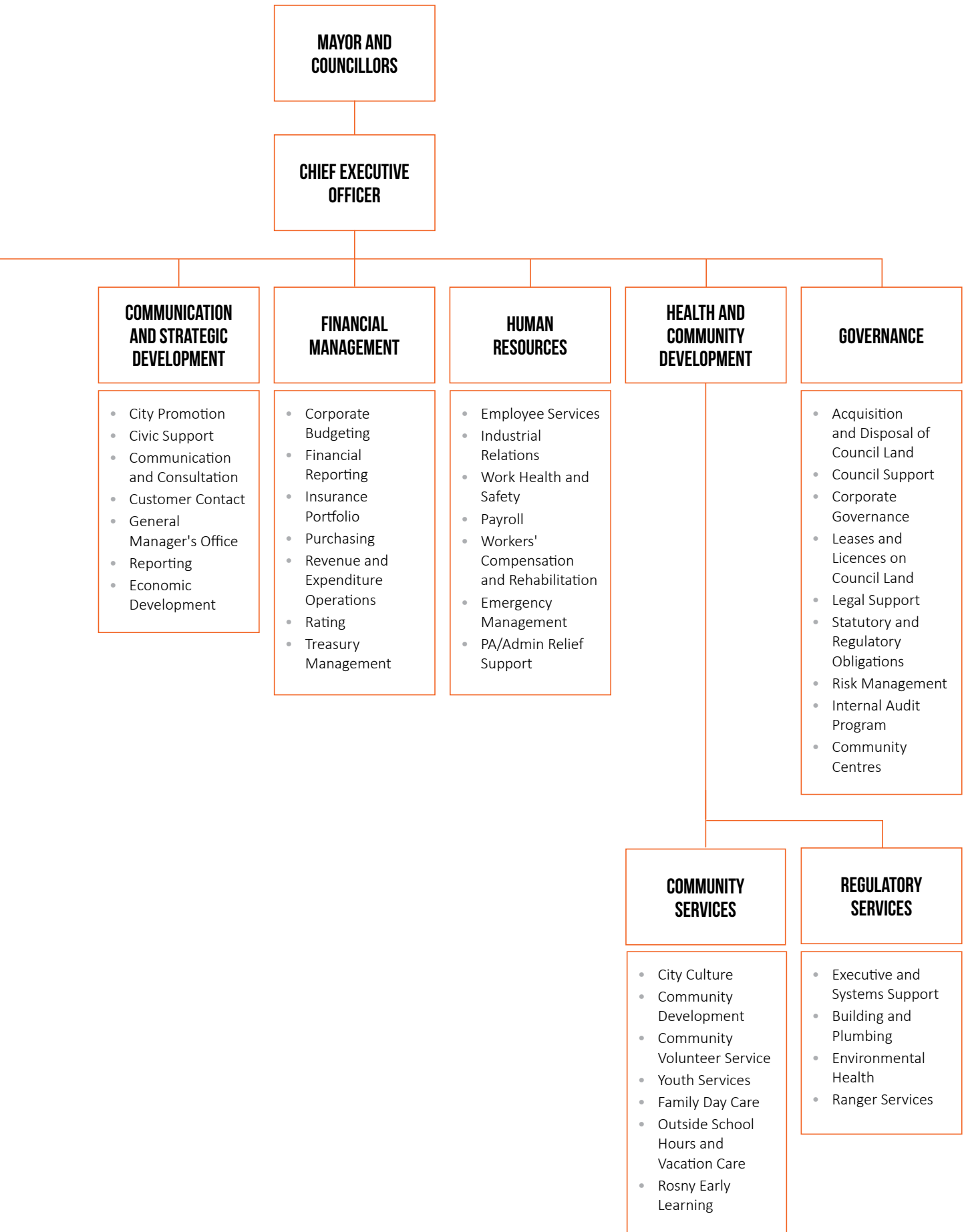
Section 20 of the *Local Government Act 1993* lists the following functions for council:

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

Clarence City Council provides a diverse range of services to ensure a vibrant, prosperous, and sustainable city.

It is structured into eight work groups across the organisation, and the Chief Executive Officer is responsible for the overall management and delivery of council services.







Clarence City Council provides a diverse range of services to ensure a vibrant, prosperous, and sustainable city.

FOR FAMILIES

- Children’s services such as Rosny Early Learning, Family Day Care, Clarence Outside School Hours and Holiday Care
- Youth Services including recreation and education
- Immunisation programs

FOR BUSINESS

- Economic development planning and projects
- Tourism projects
- Food and health business registrations, regulation, education, and training

FOR THE WHOLE COMMUNITY

- Waste and recycling services, including kerbside collection services for waste, recycling and green waste
- City planning – permits, subdivisions, strategic planning, heritage advisory service
- Parks, playgrounds, sportsgrounds, and natural resources
- Road and footpath construction and maintenance
- Health and wellbeing initiatives for all ages and abilities
- Age-friendly programs and initiatives
- Access and inclusion programs and initiatives
- Pet registration
- Building and plumbing permits
- Arts events, culture, history, festivals and community events
- Stormwater
- Fire and bushland conservation
- Tracks and trails
- Publications – Clarence News, Dog News, council website
- Graffiti reduction and educational programs
- Community Volunteer Service
- Community transport
- Community halls and facilities management
- Customer contact for enquiries and requests
- Community grants program
- Multicultural and Indigenous initiatives
- Environmental and public health
- Local law enforcement (by-laws)



32 STAGES

AT A GLANCE:

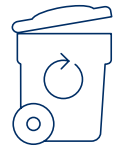
773
**DEVELOPMENT
APPLICATIONS**
lodged for assessment



10,625
TONNES
of kerbside general waste collected



3,848
TONNES
of kerbside recycling waste collected



4,367
TONNES
of kerbside green waste collected



1,242
TONNES
of hard waste collected



1,235
VACCINATIONS
(non-COVID) administered
through community clinics



10,606
VOLUNTEER HOURS
contributed to the community



\$10,000~

IN QUICK RESPONSE GRANTS
provided

\$23,950.95

IN COMMUNITY SUPPORT GRANTS
provided

\$31,872.08

IN LAND AND COASTCARE GRANTS
allocated

10

MAJOR POLICIES AND PLANS
were considered and adopted by council

813,534

VIEWS
of Clarence City Council webpages



252,930

INDIVIDUAL USERS OF THE WEBSITE

31,969

VISITS TO YOUR SAY CLARENCE

448

FOOD BUSINESSES
in the municipality



738

BUILDING PERMITS
issued



604

PLUMBING PERMITS
issued



BUDGET

Kicking off the financial year, council approved its 2022-23 Budget. The 2022-23 Estimates and its associated works program included a rate increase on average of 4.82 per cent.

Through targeted savings and prioritisation, council was able to deliver a budget that saw a rate increase around one per cent below Hobart's consumer price index (CPI March 2022).

The budget also included a capital works program of \$16.8 million, which increased the total of the ongoing capital works to approximately \$53 million in 2022-23. As part of this budget process, council also adopted its 2022-23 Annual Plan, which outlines council's major actions and initiatives for the upcoming financial year.

STRATEGIC & ECONOMIC DEVELOPMENT

Kangaroo Bay

At its 19 December 2022 meeting, council considered a request from Chambroad to provide a further extension of time and to consider a modified development proposal in relation to the Kangaroo Bay hotel and hospitality school development. Council did not consent to the extension of time request and resolved not to accept the modified development proposal put forward by Chambroad.

At its 23 January 2023 meeting, council rejected a request by Chambroad for an extension of time to the buy-back option for land at Kangaroo Bay and requested the Chief Executive Officer initiate the buy-back of the Kangaroo Bay Wharf Site. Between January and March, council undertook consultation on the site to ask the community general questions on the future use of the site and the buy-back option. Council's consultation showed strong support for initiating the buy-back and it was decided that the Wharf Site at Kangaroo Bay would now be considered formally as part of the City Heart Project.

Council reaffirmed its decision to initiate the buy-back option at its meeting of 20 March 2023. This process is on-going.

Skylands

In March council considered the proposed Skylands Master Plan for Droughty Point, Tranmere, a plan for six walkable neighbourhoods based around 'activity centres.'

The plan proposed to provide for 108ha of open space, including a 57ha nature reserve/parkland along the ridgeline, revegetated green connectors between the park and a 22ha reserve around the shoreline.

The request to amend the Southern Tasmanian Regional Land Use Strategy through expansion of the Urban Growth Boundary (UGB) to enable the realisation of the master plan was refused by Clarence City Council at its 6 March 2023 Special Council Meeting.

City Deal

Council continued to work as part of the Greater Hobart Committee over the course of the year to work towards the 10-year vision of the City Deal.

Updates on progress can be found by visiting the Hobart City Deal website: www.hobartcitydeal.com.au/home

Bayview Regional Sporting Precinct

The Master Plan was endorsed by council in October 2021 with the recommendation to undertake a detailed feasibility study and business case for the proposed sporting precinct, and understand the development in greater detail.

In addition, the Request for Quotation documentation was developed during the second quarter of the year and went out as a public advertisement in the third quarter.

The Business Case was completed in the final quarter of this financial year and scheduled to be presented to Councillors at the 3 July 2023 Council Workshop.

Pending Council approval, key stakeholder and community consultation on the findings of the Business Case is expected to commence in the second half of 2023.

Council is preparing a funding bid through the Federal Government's 'Thriving Suburbs Program'. This program is expected to be available for applications in 2024-25.

Council Chambers celebrates 50 years

Council proudly celebrated the 50th anniversary of its iconic chambers in April, ahead of a new evolution for the award-winning building.

The building was opened on 16 April 1973 and represents a significant milestone in the municipality's history and growth.

The outstanding design of the Clarence City Chambers, which utilised local materials, space, and landform, created a strong civic identity for the expanding community at that time.

The building has received multiple awards over the past 50 years, including the Australian Institute of Architects (AIA) – Triennial Award for Public, Educational, Religious and Sporting Buildings in 1975 by the Tasmanian chapter, and most recently the prestigious AIA Enduring Architecture Award in 2022, again by the Tasmanian chapter. It was also nominated for a National Architecture Award in the Enduring Architecture category in 2022.

As part of this year's budget process, council allocated funds to develop plans for the redevelopment of the Council Chambers and Bligh Street council offices, including landscaping of the surrounding area.

The redevelopment will improve accessibility for the community and staff, as well as creating the additional space required to house our growing team in a contemporary office space. The design will complement the City Heart vision for the space of a people-friendly civic and employment hub which is better connected to Bligh Street and the Rosny Parklands.

CONSULTATION

Evolving our approach to better meet the needs of our community

Council has been working to improve how we engage, listen, and learn from our community. There have been several key changes to the way council engages to ensure more visibility, making it easier for the community to get involved, and improving on our reporting of consultation feedback and outcomes.

Listed below are some of the key changes that have been made to increase awareness, access and transparency of consultations.

- Consistently sharing upcoming consultations with the community through local print and online media including Clarence News, Eastern Shore Sun and council's Facebook page.
- Ensuring council Your Say pages include key personnel contact details to allow the community to clarify or ask questions about the project or activity.
- Ensuring key documents are available for the community to read and understand to give an informed opinion.
- Consultations now incorporate a survey as standard which are made available online, in hard copy or able to be conducted over the phone.
- Where appropriate, there is the addition of pop-up stalls at key events or community meetings to gather face-to-face feedback from the community.
- Ensuring that there are a variety of engagement opportunities and methods employed to capture feedback from more of our diverse community.
- Setting a standard of four weeks as the minimum period for consultations to help ensure enough time for contributions. A number of projects had longer timeframes applied where appropriate.

Your Say engagement platform

As the key engagement tool used by council, the Your Say online platform is central to every engagement that is undertaken. While still relatively new in its application, the uptake by the local community in using this tool to provide council with feedback has been high.

Key metrics from the Your Say engagement platform over the report period are:

- 30,387 visits to council Your Say pages.
- 3,863 surveys completed.

Consultation highlights

Across the past year our consultations can be grouped into feedback on places, policies and strategies, and activities. It is evident from the participation numbers that the strongest interest is in providing feedback on places that matter to the community as well as helping review and improve council run activities for the community.

Feedback on places	No. of online responses
Kangaroo Bay Site Consultation – Survey	1533
City Heart Plan: Key Ideas (Stage 2 for City Heart)	268
City Heart Plan – City Heart Concepts Feedback (Stage 4 for City Heart)	159
Little Howrah Beach Master Plan Consultation – Survey	258
Seven Mile Beach Local Area Plan consultation – Stage 1	240
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Feedback on places: highlights

Kangaroo Bay site consultation

The development of Kangaroo Bay is of strong interest to many in the Clarence community and this survey was undertaken to inform Councillors on the community's position on the Kangaroo Bay site.

Key highlights:

- High level of interest resulted in 1533 survey responses.
- Over 10,000 people were reached through Facebook promotions of the survey
- Over 14,000 people were reached through Facebook posts sharing the survey results.

City Heart Plan consultation

The City Heart Plan is a long-term shared vision and framework, developed with community involvement. It considers future needs for community infrastructure, housing, open space, access and movement, commercial development and activities.

The plan aims to ensure that developments are coordinated and that decision making contributes to a more liveable, accessible, inclusive, healthy, and thriving future. The engagement program was the most comprehensive undertaken by council to appropriately match the scale and ambition of this future-focussed project. The community has demonstrated a high level of interest in the project across all stages to date.

Key highlights:

- Interactions included 1,342 downloads of the key City Heart Concepts Report which formed part of the document library.
- Seven videos shared with the community to make complex information more accessible.
- Over 40 hours of face-to-face activities including conversations, workshops, site tours and activities with children and young people from primary school to college- resulting in strong support for the proposed changes.

The Little Howrah Beach Master Plan

The Little Howrah Beach Master Plan engagement heard from residents, visitors to the beach and the local Primary School. The response to both the survey and the community pop up was strong, this helped us understand what is valued about the beach today, what makes it

unique, and what could make it better. Feedback received has informed the draft designs which endeavour to meet the needs of local residents and other uses of the space. There will be further consultations to come.

Seven Mile Beach Local Area Plan consultation

Consultation with the community was a key input into the preparation of a Local Area Plan. Areas under investigation included existing features and values within Seven Mile Beach, as well as thoughts and aspirations for future development to be included in the Local Area Plan.

There was strong engagement throughout the consultation period, to the survey, conversations, and interviews. There will be further consultation to inform any changes before the plan is presented to council.

Clarence Plains Master Plan consultation

Council launched the second stage of the Clarence Plains Master Plan consultation in September, calling on all community members to help shape the future of the fast-growing area by providing feedback on the draft plan. The Clarence Plains Master Plan will help guide future growth and development in the area and create a unified plan for the community's future. Community feedback will be used to refine the draft strategy before it is presented to council for endorsement.

Feedback on policies and strategies: Highlights

Living in Clarence community and business surveys

Council partnered with respected local research agency EMRS to undertake the Living in Clarence: Community Survey- a comprehensive, representative community survey. The purpose of this survey was to help better understand what the community valued about living in Clarence, including their perceptions of both the city and council. The results of this survey will help inform council strategies.

Feedback on activities and reviews: Highlights

2023 Clarence Jazz Festival Survey

The community was invited to share their experiences during the Clarence Jazz Festival. The results will be used to help shape future years.

Further details on these and all other consultations can be found on council's Your Say page (yoursay.ccc.tas.gov.au).

GOVERNANCE

Federal Court Appeal

In January 2023 council lodged an appeal to the Full Court of the Federal Court over the Federal Court's decision in December dismissing claims against the Commonwealth and Hobart International Airport Pty Ltd (HIAPL) in relation to calculation of equivalent rates.

The Federal Court had been asked by Clarence City and Northern Midlands Councils to make declarations relating to the level of rate equivalent payments the owners of Launceston and Hobart Airports are required to pay and to which part of their properties the rates should apply.

The two councils also argued that commercial activities undertaken on Commonwealth land were rateable in accordance with the national competition policy principles and the terms of the leases between the Australian Government and the respective airport operators.

The appeal is ongoing.

Advisory Committee and Working Group restructure

In April, Council voted to restructure its special committees, following the approval of several key strategies over the past year.

The new structure established five Advisory Committees and six Standing Working Groups (reporting to a nominated advisory committee).

The establishment of Advisory Committees and Standing Working Groups will allow for better collaboration and administrative efficiency, and better align with the strategic direction of council.

Citizenship Awards

Also in April, Council voted to no longer hold citizenship ceremonies or community events on 26 January. In accordance with the Australian Citizenship Ceremonies Code, from 2024 the January citizenship ceremony is to be held in the three days prior to, or the three days after, 26 January.

Council's Citizen of the Year awards ceremonies will remain in the same format (Citizen of the Year coupled with the volunteer recognition event held in May), however the ceremonies will be permanently decoupled from Australia Day.

ENVIRONMENT

Breathe easy

Council continued to lead the way across the state by creating and expanding healthy and welcoming spaces for the community through its ‘Breathe Easy Clarence – Smoke Free Area’ campaign. Due to strong and ongoing public demand, council’s environmental health team turned its attention to the Rosny Bus Mall.

While the Rosny Bus Mall has been declared a smoke-free area under the Public Health Act 1997, a new smoke-free plan for the area identified where appropriate signage could be erected to communicate the environmental guidelines more clearly.

The new signage was erected at intervals throughout Rosny Bus Mall and comprises the well-known smoke-free decals that have been used around Blundstone Arena with the public health message ‘Breathe Easy – You are in a SMOKE FREE area’.

With the signage in place, council Environmental Health Officers are performing regular visits to the mall to monitor compliance.

Waste collection

Throughout the first quarter, council worked through a staged transition to a new provider for its kerbside collection services, with Cleanaway now responsible for all kerbside collection in the City of Clarence.

This transition included the phasing of green waste and recycling collection to Cleanaway at the start of August and finished with them taking over general waste collection on 29 August.

Council is obligated to go through a rigorous and transparent tender process for the procurement of services, including waste contracts, and this provider transition is an outcome from a tender process that seeks to deliver the best value and service to Clarence residents over the life of the contract.

Throughout the transition, the previous contractors experienced significant resourcing impacts, including the impact of COVID-19. As a result of this, council made the difficult decision to temporarily halt green waste and recycling collection.

At its meeting on 25 July, Council voted in favour of crediting all ratepayers for the missed recycling and green waste services, with the credits applied to each ratepayer account and deducted from future rate payments.

Hard waste

Council also went out for tender on its hard waste collection service, in the first quarter of this financial year, but did not receive any complying responses in line with its needs – namely, the efficient collection of the waste over the stipulated period of time.

Council then authorised the Chief Executive Officer to seek alternative proposals to find an acceptable solution for the service to be delivered in 2023.

Due to a significant increase in hard waste collected over recent years, the usual four-week hard waste collection time frame was unrealistic and the 2022 service was postponed due to council not receiving any complying tenders for a 19-day collection period.

In the second quarter, council announced a new solution for the collection of hard waste, which resulted in a service over a longer period of 38-days, between February and March 2023.

Aerated Wastewater Treatment Systems

Auditing of the domestic Aerated Wastewater Treatment Systems (AWTS) was undertaken during the second quarter. This involved a random sample of 24 AWTS across the municipality. The audit revealed general compliance with their respective plumbing permits.

To add to this vital work, the environmental health team worked on educational and awareness opportunities to inform property owners about correct wastewater system maintenance to ensure optimal performance and to prevent any risk to public health.

Immunisations

The school immunisation program continued during 2022-23, providing grade 7 students with their second Gardasil vaccine, a particularly important tool in the prevention of the Human Papillomavirus.

Water quality

At the beginning of the financial year, despite significant work by council to investigate the stormwater and sewer network in the area, the middle section of Howrah Beach retained a ‘poor’ rating. This meant that a no swimming recommendation remained for this section of beach for the next 12 months.



Also at this time, Bellerive Beach West also received a slight downgrade from good to fair. Swimming was still allowed in this area and council officers ramped up work in this catchment as an extension of the work occurring in the Howrah region.

However, during the fourth quarter, the Derwent Estuary Program released its Recreational Water Quality Annual Report 2022-23 showing the water quality at the middle of Howrah Beach and at the western end of Bellerive Beach had improved markedly. Both long-term water quality rating upgrades were a great result and an outcome of council's focus on improving water quality, along with strong support from TasWater.

Public education on stormwater pollution, appropriate remediation, and intervention measures upstream of the beach, will continue in the 2023-24 financial year. Following the investigative works at Howrah and Bellerive beach, council is now better prepared to respond to future pollution events and mitigate any future risks to public health.

ARTS & EVENTS SNAPSHOT

JUL 22

Clarence Open Art Exhibition

This biennial exhibition provides a valuable opportunity for Tasmanian artists with every level of skill and experience to participate in a professional showcase and give the wider community an opportunity to discover and enjoy local artists.

This year, more than 200 entries were on display for the exhibition, including paintings, photography, drawings, and print works.

SEP 22

Clarence Jazz Scholars

The scholarship program is an integral component of the annual Clarence Jazz Festival and has been supporting and developing young musicians since 2012. 2022 Recipients: Finnie River for voice, Louis Monaghan for piano and Jode Brewster for saxophone.

Over six months, the scholars were put through their paces participating in a revamped program funded by council and the Ian Pearce Memorial Fund, through Hobart Jazz Club.

SEP 22

Poochibald Art Prize

Council's annual paw-traiture exhibition shone a spotlight on our beloved four-legged friends. In its 10th year, the exhibition received 113 entrants who submitted artworks, with the youngest artists just six years old.

Prize winners were Lynden Coad (Adult), Neo Pan (Senior child), and Lucy Chenlu (Junior). Rangers' Selections were Anna Holan (Adult), Mila Bischoff (Junior), and Rosie McClean (Senior).

OCT 22

Dog's Day Out

Clarence City Council's annual Dog's Day Out held at Simmons Park, Lindisfarne is a continual favourite in the Clarence events calendar.

As well as treats and prizes for best-on-day and dress up, agility, and behaviour contests, attendees this year watched the fur fly in the inaugural Dachshund Dash race!

OCT 22**ICC Men's T20 World Cup 2022 and Bellerive Fiesta**

The Bellerive Fiesta was held over two days in October, to coincide with the ICC Men's T20 World Cup 2022 played at Blundstone Arena. Festivities included Hugo Bladel with Off Ya Trolley Mobile Disco, Beat Latina dancers roaming performers, and an array of food trucks.

DEC 22**Swinging Christmas**

Swinging Christmas was a sold-out success with Kelly Ottaway and the Hot Christmas House Band performing at the family-friendly event. Council's Positive Ageing Committee and Youth Services team organised a beautiful, crocheted Christmas Tree for the event, which was lovingly created by the whole community.

JAN 23**Mona Foma**

Mona Foma returned to Clarence, with two incredible works, Chloe Kim 100 Hours, and Climate Notes.

Both works were presented as part of council's commitment to building formal relationships with major festivals to increase council's ability to attract high quality projects to Clarence.

FEB 23**The Clarence Jazz Festival**

The 2023 Clarence Jazz Festival program was packed with a culturally diverse and award-winning score of local and interstate jazz musicians, 30 unique and authentic local food and wine experiences including the inaugural Clarence Food and Wine Project, and several exciting artistic projects and programs. The annual event saw almost 3,000 patrons attend the festival.

MAR 23**Ten Days on the Island**

In March, the waters of Kangaroo Bay were brought to life by an enormous ocean creature with council bringing the Ten Days on the Island Festival to the eastern shore. The work, titled *Te Wheke-a-Muturangi* featured a giant, brightly coloured octopus which was created by the multi-disciplinary Māori artist Lisa Reihana.

MAY 23**Story Festival**

The 2023 festival built on the success of the previous year's event to deliver a diverse and jam-packed program of workshops, stalls, performances, shared meals, and cultural exchanges. Participants learnt to make gnocchi, write elegant Japanese calligraphy, develop delicious dumpling skills, or henna their hands.

JUN 23**Internalised**

This exhibition contained a series of interior landscapes by Phillip Mylecharane, that propose a different form of landscape; one that avoids mythologising nature, wildness and appeals to utopian ideals around our relationship with nature. It uses the interior as a reflection on the artifice and temporality of the buildings and structures that we inhabit.



COMMUNITY DEVELOPMENT

Community shower

In response to the critical homelessness problem in Greater Hobart, Clarence City Council and a team of outreach organisations launched a community shower to help support people in need, during the third quarter.

Council is working in collaboration with the Clarence District Cricket Club, the not-for-profit organisations Orange Sky Australia and Thread Together, to offer a community shower every Monday at the Clarence District Cricket Club Pavilion.

The facility is made available to anyone wishing to access the amenities, and community service operators attend the site to offer their support.

Inclusive sport day

Council in partnership with Inclusive Innovations Tasmania (IIT) conducted a blind and low-vision multi-sport introductory event- including cricket, soccer, lawn bowls, and AFL for the Clarence community.

The event was a great success, with more than 20 people in attendance at the event and was held on a warm and sunny day at the Wentworth Park Sportsgrounds.

Seniors Week 2022

Our Community Development Ageing, Access and Inclusion team had a busy time hosting activities for Seniors Week as part of the Clarence Festival of the Ages in October 2022.

Events included an Act Your Age performance, Wentworth Park Walk and Play, gentle exercise classes, and a Clarence Talks event on Caring for Carers.

Eating with Friends

With a new look program, Eating with Friends hosted its first all ages luncheon for 2023 in February, giving participants the opportunity to explore the Clarence area while making new friends in a casual dining environment. The revamped event was held at the Water Front Hotel and saw 30 participants join the program to meet new people and enjoy the afternoon's entertainment.

Our Shared Space

This year the Our Shared Space group planned and delivered an all-ages scavenger hunt as part of the Clarence Reads Twilight Fair at Rosny Library in March. The event was a great success attracting around 1000 people.

Neighbour Day

Returning for another year of neighbourly recognition, council's 2023 Neighbour of the Year Award saw an influx of nominations from community members wanting to recognise their exceptional neighbours across Clarence.

Sunday, 26 March was Neighbour Day – and this year Cath and Iain Whyte were announced as the winners of council's award after receiving multiple nominations from their neighbourhood in Clifton Beach.

Cath and Iain are long-time Clifton Beach residents having lived in the suburb for more than 20 years and were nominated for their outstanding commitment to their community.

Warrane basketball stadium mural

The Warrane Basketball Stadium received a major facelift in the fourth quarter this year, with the completion of a new large-scale mural by well-known Hobart artist Tom O'Hern.

Commissioned by and created in collaboration with Clarence City Council as part of council's ongoing work to reduce tagging and graffiti in the community, the work has elicited a huge positive reaction from locals and visitors to the stadium.

The work is entitled 'Rampage' with artist Tom O'Hern explaining his inspiration as coming from a mix of local and nostalgic sources.



National Families Week

Council's Our Shared Space program joined with Families Tasmania to celebrate National Families Week and the United Nations International Day of Families in May with a Snack and Sing in the Garden event held at the Warrane Mornington Community Garden.

This is the first-time council has opened an intergenerational event like this to the wider community. The event was well attended by people of all ages who enjoyed a range of activities including singing songs inspired by nature, a treasure hunt, weaving, making nature crowns and wands and creating pebble art.

Clarence Community Spirit Gala and Citizenship Awards

To coincide with National Volunteer Week, Clarence City Council held its second ever Clarence Community Spirit Gala and Citizenship Awards ceremony on Tuesday 16 May at Blundstone Arena. The gala was brimming with volunteers, family, and invited guests from all corners of Clarence, representing a diverse cross-section of the community, with involvement in a wide range of organisations. From the 64 highly deserving nominees, six Clarence City Council Citizenship Awards were presented to outstanding candidates for their contributions to the Clarence Community.

FAMILY SERVICES

Rosny Early Learning Assessment results

The results from council's Rosny Early Learning Assessment and Ratings accreditation were announced during the last financial year, with the service achieving an incredible 'Exceeding' National Quality Standard outcome.

This achievement is two whole standard outcomes up from the most recent assessment in 2018 and puts the council-run service in the top 34 percent of Long Day Services state-wide. Rosny Early Learning management and staff have worked extremely hard over the past 2.5 years to make several positive changes in the service.

These include the outstanding garden renovation, changes to the physical environment indoors, improved sustainability practices within the service, and the introduction of an online communication and programming platform.

Rosny Early Learning Street Library

The Rosny Early Learning (REL) Street Library was launched during the third quarter with donated books from families and members of the community.

The street library now allows books to come and go, with no need to check them in or out. People can simply reach in and take what interests them, and when they are done, they can return them to the Street Library network or pass them on to friends.

The REL street library is made from a recycled wooden tv unit with donated Perspex replacing the glass doors to make the library safer for everyone.

The REL children worked collaboratively to create their own artwork on the outside of the library, using a combination of paint and markers.

Dark ROFO

In June, Rosny Early Learning invited the Wren, Penguin, and Possum rooms to join a DARK MOFO gathering, called DARK ROFO (R for Rosny).

To prepare for their DARK ROFO winter feast, the children all had the opportunity to create crowns with dried leaves and lights using recycled bottles. These craft activities invited children to think creatively and use their skills of design, and higher order thinking.

During the winter feast the children enjoyed some special morning tea, and sat around together on cushions and rugs surrounded by red lights, friends, leaves, educators, and their amazing pieces of art. There was some discussion around the concepts of light, dark, shade and shadows.

YOUTH SERVICES

Warrane-Mornington Recreation program

The Warrane-Mornington Recreation program was started this year in consultation with the neighbourhood centre and feeds into Clarence Council Youth Program's early intervention strategy.

The program is based at the Warrane-Mornington Neighbourhood Centre each Monday after school and is open to young people from grades 5-8 during school term. This great initiative aims to support the transition to high school and has attracted a higher-than-expected number of participants.



ASSET DEVELOPMENT

Seven Mile Beach Area

Early December saw significant rainfall in a very short period of time, leading to excess water over several roads including in the Seven Mile Beach area.

Council's depot crew attempted to lower the water level in Woodhurst Road, by running a pump for an extended time. Unfortunately, this had no effect, with the groundwater too high for the pump to impact.

Further pumping infrastructure and equipment was utilized over the following week to allay the situation and a blockage in the Woodhurst Road pipes which improved excess water issues in the Leyden Court area.

Pass Road

During the first quarter, council allocated funding to survey, design and deliver road reconstruction of the pavement on Pass Road between Winterbourne and Connor Place. Survey works at this location were concluded and design is currently underway so that it can be ready to be delivered for construction.

The speed limit on a 1.5km section of Pass Road was reduced in March from 80km/h to 70km/h to improve safety. This decision followed a petition signed by 287 community members requesting urgent upgrades on Pass Road to mitigate flooding and enhance safety for all road users including people walking, cycling and driving.

Council is now working on the design for upgrade of Pass Road.

Rosny Skate Park Renewal

Bright new artwork gave the Rosny Skate Park a facelift this financial year when the council teamed up with street art and graffiti supplier, Vibrance, and independent artists to bring a new public art mural to the popular park.

Council engaged two local artists Mudskamp and Freekshow to liven up the area with fresh public artwork painted on non-skate surfaces and upright walls within the skate park.

Council also facilitated a vigorous clean-up of the Rosny Skate Park, including deep cleaning, unauthorised graffiti removal and a complete repair and reseal of all skate surfaces.

Blossom Park

Works commenced in February on the new Blossom Crescent park and playground in Cambridge.

The completed area will house plenty of space for picnics, a loop track for bike and scooter riding, custom play equipment with high and 'risky' play for older kids and will be full of play favourites including a small slide, play panels and tunnels for younger kids.

The park will be fenced along Blossom Crescent for child safety and to prevent dog entry and there will be trees to provide shade over time and boundary plantings of native species will soften the park edges.

takara limuna opening

In celebration of National Reconciliation Week, council proudly announced the opening of takara limuna (Sheoak Walk), a new walking trail exploring the rich Aboriginal cultural history of the Bedlam Walls Reserve in Geilston Bay in June.

Accessed via the Shag Bay track, the 700 metres stretch leads to the headland of Bedlam Walls with the trail featuring five interpretation panels, a viewing platform, and a central firepit and gathering circle.

As well as honouring the stories, history, and culture of the Mumirimina people, this new trail pays homage to the continuing connection of the Tasmanian Aboriginal people to Country, culture, and community.

The name of the trail is taken from palawa kani and refers to the limuna (Sheoak tree), a native plant species which is endemic to the Bedlam Walls Reserve.

The interpretation panels were written and researched by Aboriginal Cultural Practitioners Theresa Sainty and Zoe Rimmer, designed by Alex Miles and illustrated with artwork by indigenous artist Allan Mansell. The panels also feature QR code links to recordings and written words telling the stories in palawa kani.

Two years in the making, and the culmination of hard work and collaboration across multiple council teams, this project was made possible through collaborative funding between the Clarence City Council and the Tasmanian Government's Election Funding Commitment Grants round.

Clarence Mountain Bike Park – Flow Monster track

The latest edition to the network of trails at the ever-popular Clarence Mountain Bike Park, Flow Monster, was completed in the fourth quarter.

The Flow Monster track boasts 1.3 km of big berms and a super flowy ride suitable for all abilities. The track was constructed with funding from the Federal Government's Building Better Regions Grant.

naniyilipata/Clarence Plains Historical Trail

The naniyilipata/Clarence Plains Historic Trail in Rokeby was officially launched in May by former Clarence City Council Mayor Doug Chipman, whose family moved to the Clarence Plains area in 1808.

The trail was developed by members of Tranmere and Clarence Plains Land and Coastcare Inc (TACPLACI) with funding from the Tasmanian Community Fund and assistance from Clarence City Council.

The trail starts from St Matthews Church opposite the Rokeby Village Green on North Parade and visits sites of historical interest around the Clarence Plains area. The walk takes around two hours to complete, the 4.5 km trail can also be walked in shorter sections.

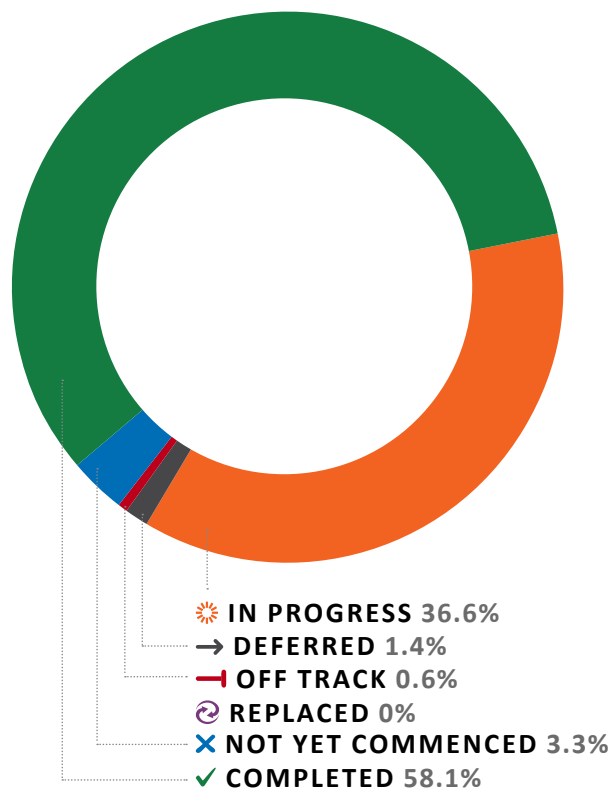


PROGRESS AGAINST ANNUAL PLAN 2022–2023

The graphs below and on the following pages highlight council's progress against its Annual Plan 2022-23 and the strategic goals outlined in the Clarence City Council Strategic Plan 2021-2031.

There were 383 actions planned for delivery in 2022-23. Actions that have not been completed will be carried forward into the 2023-24 financial year. Greater detail about actions, initiatives and their progress throughout the year can be found in council's Quarterly Reports, which are available on our website.

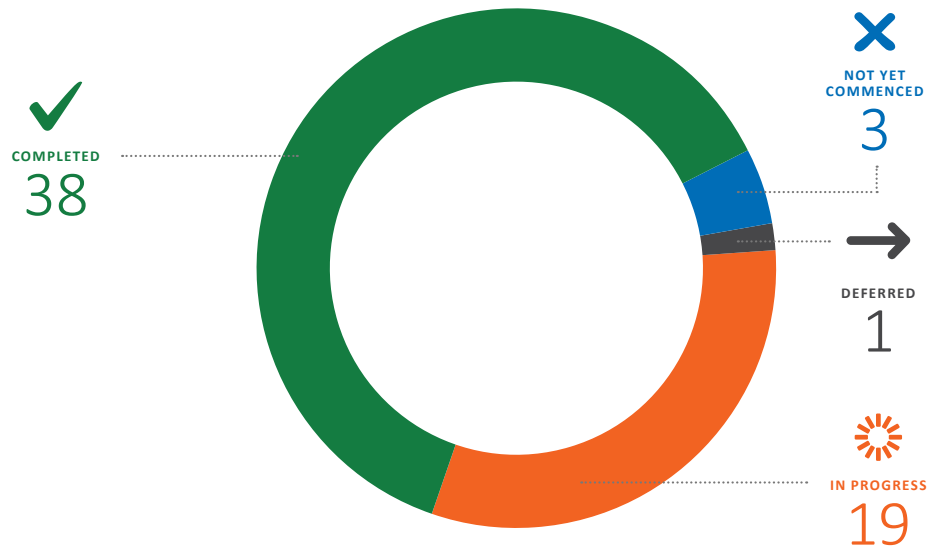
ACTION STATUS OVERVIEW: PROGRESS AGAINST ANNUAL PLAN 2022–23





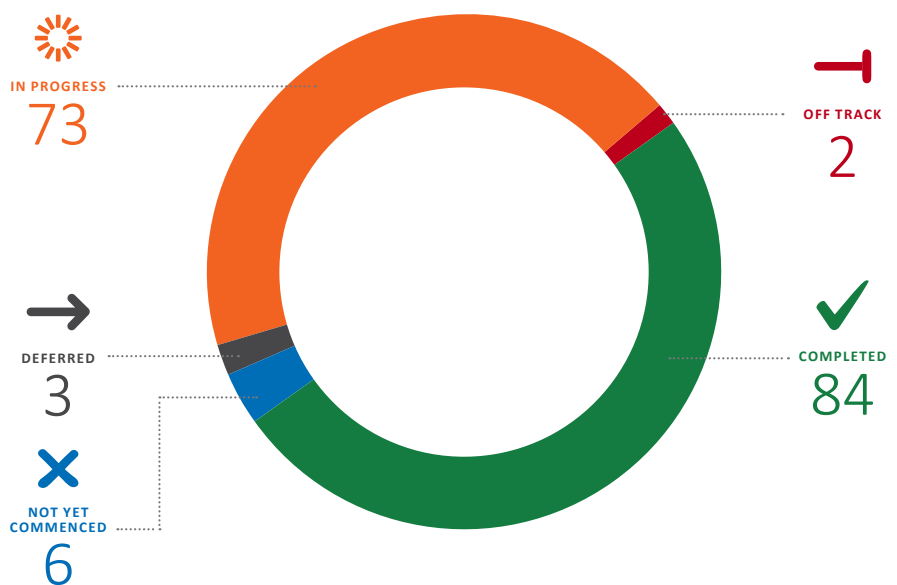
A PEOPLE CITY

GOAL: Clarence values diversity and encourages equity, inclusiveness and accessibility. We aspire to create high-quality public places for all people to live actively, engage socially and enhance our health and wellbeing.



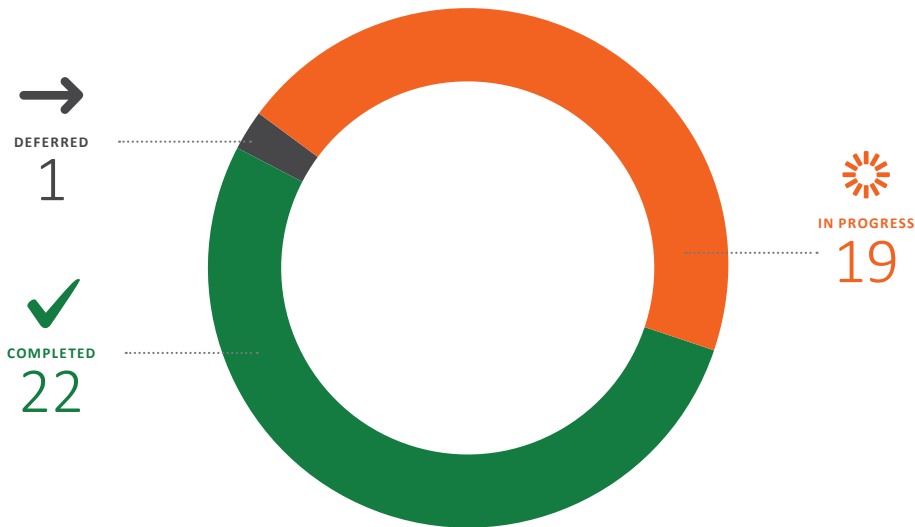
A WELL-PLANNED LIVEABLE CITY

GOAL: Clarence will be a well-planned liveable city with services and infrastructure to meet current and future needs of our growing and vibrant community.



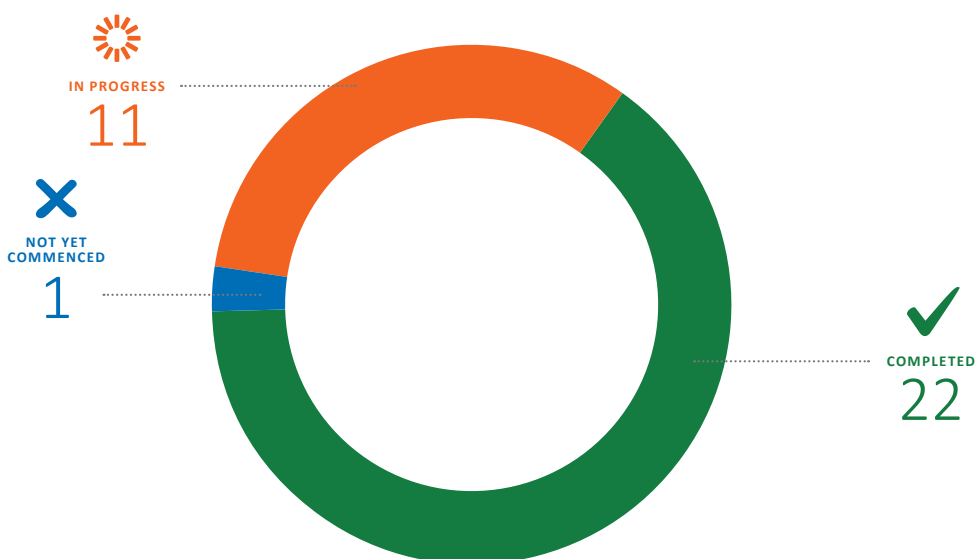
A PROSPEROUS AND CREATIVE CITY

GOAL: Clarence encourages creativity, innovation and enterprise and will develop the local economy by enabling opportunities for all people.



AN ENVIRONMENTALLY RESPONSIBLE CITY

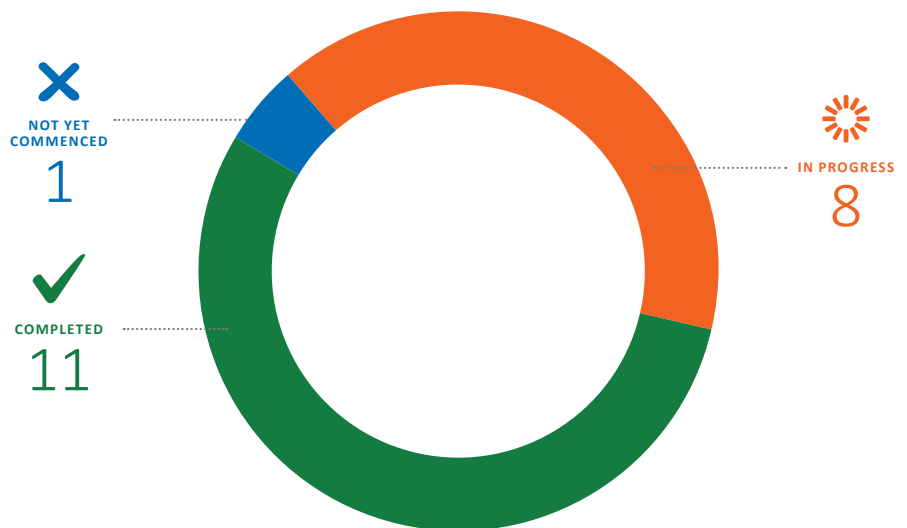
GOAL: Clarence is environmentally responsible, valuing and protecting the natural environment for a sustainable and liveable future.





GOVERNANCE AND LEADERSHIP

GOAL: To provide leadership and accessible, responsive, transparent, and accountable governance to the city.



COUNCIL'S ASSETS AND RESOURCES

GOAL: To efficiently and effectively manage our financial, human and property resources to attain strategic goals and meet statutory obligations.





Annual General Meeting

Council held its Annual General Meeting on 5 December 2022.

Quarterly reporting

Quarterly reports were presented to Council which provided information on the performance of the organisation against its Annual Plan. Detailed financial information was included in council's Annual Plan and Budget.

Audit panel

The primary objective of the Audit Panel is to assist council in the effective conduct of its responsibilities for financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating council's ethical development.

During the year, the Audit Panel met and endorsed several audits, including the review of:

- Council's Business Continuity Plan; and
- Council's Cyber Security

The Audit Panel has endorsed two audits for the 2023-24 year.

Risk management

Council participated in National Local Government Vulnerability Program (NLGVP) organised by JLT Public Sector (National). The purpose of the program, which is built on National Disaster Resilience Strategy, is to harmonise the collection of local data and information from council on its economic, built, natural and community/social environments. This data will inform and support the objectives of National Emergency Management Agency (NEMA). The NLGVP assessment will enable council to identify priority actions as per the National Disaster Risk Reduction Framework and identify opportunities for investment in risk mitigation to improve community resilience.

Public interest disclosure

There were no public interest disclosures made during the year. Details of council's procedures are available on both the council website and intranet sites.

Code of Conduct complaints

There was one code of conduct complaint referred to the Department of Premier and Cabinet as required.

Strategic Policies and Plans

Over the past 12 months, council has delivered three of the seven key strategies outlined in the Strategic Plan 2021-2031, which now sees five strategies complete.

As at 30 June 2022, the remaining two strategies, City Future and Community Infrastructure are progressing. The City Future Strategy is key to working towards a future that embraces change, drives economic development and delivers on our vision of our city as a great place to live, work, grow and play for our current and future generations.

The Community Infrastructure Strategy will provide direction in regard to the planning for and investigation of upgrades of existing infrastructure and development of new infrastructure networks- ensuring that we have the right networks in place to support our many and varied communities aligned with the growth and investment objectives outlined in the City Future Strategy.

The following major policies and plans were adopted by council during 2022-23:

- **Councillor Statement of Expectations**
As part of council's good governance program and earning the highest level of confidence in our elected members from our community, council has endorsed this document as a complementary document to support achievement of the standards of conduct and behaviour required by the Code of Conduct.
- **Councillors' Issues Resolution Procedure**
The purpose of this procedure is to outline principles for the resolution of an issue without unnecessary formality in a manner that enables parties to move forward and establish and maintain effective working relationships.
- **Inclusive Play Policy 2023**
The purpose of this policy is to ensure all play spaces designed, constructed, upgraded or renewed by Clarence City Council are inclusive and provide opportunities for people of all ages and abilities to experience high value play through a universal design approach.
- **Code of Conduct Review**
In accordance with Section 28T(7) of the Local Government Act, 1993, council reviewed their Code of Conduct within three months of an ordinary election.
- **Grants and Sponsorship Policy 2023**
The policy outlines council's approach to supporting projects that promote connected resilient and

inclusive communities, healthy and active living, cultural and creative activities, innovation and sustainable practices through grants, sponsorships and in-kind support.

- **Investment Policy 2023**

The purpose of this policy is to provide a formal investment decision framework that meets council's adopted Investment Strategy and complies with the legislative requirements of the Local Government Act 1993.

- **Financial Management Strategy**

The purpose of council's Financial Management Strategy is to outline the framework and strategies adopted by council in meeting its long-term financial objectives. It outlines the financial principles that guide the determination of the financial management strategies, the key financial management strategies that are to be employed, and the financial aims and targets of the council.

- **Investment Strategy 2023**

Recognising that council is the custodian of public monies, this strategy outlines how council will manage its investments to preserve capital and, where prudent enhance the purchasing power of monies held.

- **Borrowing Policy 2023**

The purpose of this policy is to outline council's Borrowing Strategy and provide guidance for the borrowing of funds.

- **Fees and Charges (Non-Rates) Policy 2023**

The purpose of this policy is to provide direction on setting consistent, fair and equitable fees and charges for goods and services provided by council.

- **Councillor Allowances and Expenses Policy 2023**

The Councillor Allowances and Expenses Policy has been developed to provide an overview of how the council can assist and support the Councillors in carrying out their civic and statutory responsibilities.

Public health statement

Council's environmental health unit is responsible for the monitoring and regulation of environmentally relevant activities, while working to maintain healthy communities through public health programs such as the school-based immunisation program, as well as fortnightly clinics offered to the public.

Resourcing of the environmental health unit during 2022–23 involved the following resources:

- Senior Environmental Health Officer
- Full-Time Technical Officer
- One Part-Time Environmental Health Officer
- Three Cadet Environmental Health Officers
- Environmental Health Support and Immunisation Officer
- Part-Time Plumbing Inspector
- Casual Environmental Health Officer
- Contracted Environmental Health Officer (one day a fortnight)
- Full-Time Stormwater Investigation Officer

Council delivered on all its statutory responsibilities and dedicated the necessary time and resources to deliver public health programs and effectively regulate and monitor food business, public health risk activities and private water suppliers for the safety of the community. Council continues to conduct environmental monitoring of its swimming beaches in urban areas with investigations and rectification works continuing, to improve the water quality and make it safer and more enjoyable for the public.

Food safety and regulation

One of the roles of the environmental health unit is to ensure that food prepared and sold within the municipality is safe for human consumption, meets food standards and complies with the Australian Food Standards Code. This is achieved through regulation under the *Food Act 2003* which involves regular inspections of food businesses, food surveillance through food sampling programs and food safety education, offered by council's officers and online food safety training accessible on council's website.

There were 448 food businesses in the municipality during the 2022–23 financial year, which included permanent food premises and registered mobile food businesses. Additionally, 96 temporary food business registrations were issued for specific events. A total of 462 food inspections were conducted during the financial year. The environmental health unit conducted food inspections in accordance with the Tasmanian food safety assessment model for food business risk classification and inspection frequency.

Immunisation program

Council continued to deliver the immunisation program at high schools in Clarence with vaccination of grade seven students for the Human Papillomavirus (HPV) vaccine, diphtheria, tetanus and pertussis (whooping cough) and vaccinations of grade 10 students for meningococcal (acwy). The fortnightly community clinics held at the Integrated Care Centre in Rosny Park continued to be well attended. A total of 2,923 vaccinations were administered during 2022–23.

Environmental water sampling

Beach sampling continued on a weekly basis between December to March in line with the *Tasmanian Recreational Water Quality Guidelines 2007* and the Derwent Estuary recreational water quality summer season program.

Following from the previous swimming season, Howrah Beach Salacia has improved from a "Poor" to a "Fair" rating and Bellerive West improved from "Fair" to a "Good" rating. This has been attributed to the extensive investigations that council has undertaken since July 2021, to identify and repair matters of contamination into council's stormwater system, which has historically impacted water quality at both Howrah and Bellerive Beach.

Water carrier permits

Seven water carriers operating within Clarence were registered during the year in accordance with the *Public Health Act 1997*. Inspections of all water carriers were undertaken in June 2023.

Public health risk registration

Eight public health risk activity premises (e.g. tattooing/ear piercing) were registered with council and 28 licences were issued to operators for the year in accordance with the *Public Health Act 1997*.

Nuisances that may impact community health, wellbeing and safety

Officers responded to 334 complaints during the year. The complaints related to noise (114), vermin (26), septic/on-site wastewater (18), odour (21), food (14), dust, fume and gases (13), litter (10), pollution (9), lighting (12), smoke nuisance (28), asbestos (4), sharps (12), chemical spills/discharge (8), insects/pests/vermin (26), unhealthy housing (17), Recreational water-beaches and swimming pools (2).

Animal management

Infringements regarding dogs

There was a total of 896 infringements issued in 2022-23, valuing \$162,809.50. These related to non-registered dogs (753), dogs at large (110), non-microchipped dogs (8), serious dog attacks (4), dogs not wearing disc (13).

Responsible dog ownership

There were 170 dogs impounded at the Dogs' Homes of Tasmania and 5 dangerous dogs registered with council as at 30 June 2023.

Dog and other animal complaints

Council received 1,317 complaints in the 2022-23 financial year. This included dog at large (458), dog attack (130), barking dogs (77), stray animals (stock) (18), dogs in restricted areas (9), unregistered dogs (65) and other animal complaints (5).

Parking

A total of 5,365 parking infringements were issued in 2022-23, valuing \$351,592.50. Offences included exceeding time limit (4,052), disability parking (483), footpath (78), no parking sign (176), not wholly in bay (180), taxi zone (101), bus stop/bus zone (31), no stopping (41), stop on yellow line (45), stop over intersection (33), permit zone (71), incorrect parallel (35), other offences (39).

Parking Sensor Project

Stage 2 of the Parking Sensor Rollout Project for 1000 parking sensors to be installed in Bellerive and Rosny Park saw Orikan being the successful tenderer. Installation is commencing with sensors to be live in 2023.

Building and plumbing

Building permit approvals

A total of 738 applications was lodged for building permits and notifiable works for new and additional works during the year. Of these, 624 were notifiable works.

Plumbing permit approvals

A total of 604 applications was lodged for plumbing permits and Certificates of Likely Compliance for new and additional works during the year. Of these, 189 were Certificates of Likely Compliance.

City Planning

Several initiatives were undertaken to achieve good planning outcomes for the city. These included:

Clarence Local Planning Schedule

Council fulfilled its obligation to implement the Tasmanian Planning Scheme when the Clarence Local Planning Schedule commenced on 13 October 2021. This followed extensive community consultation and a subsequent panel hearing held by the Tasmanian Planning Commission. This was followed by approval of two important amendments to introduce new flood-prone hazard area overlay maps and new waterway and coastal protection area overlay maps.

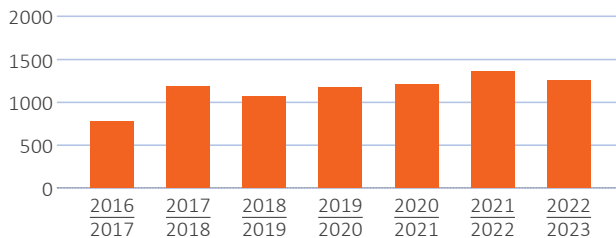
Seven Mile Beach Local Area Plan

Council staff worked with planning consultants to undertake this plan, to provide for the sustainable growth and management of the area, including protection and enhancement of the special qualities of the area valued by the local community. Extensive consultation was undertaken with the community, and a final document will be considered by Council before the end of 2023.

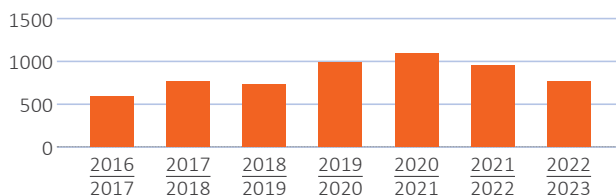
Planning reform

Council has been working alongside other municipalities and State agencies to undertake planning reform and prepare for the future. The Greater Hobart Plan was adopted in August 2022 and implementation has begun. During the year council provided input to the

Preliminary planning assessments



Development applications lodged



Tasmanian Planning Policies, which are anticipated to be considered by the Tasmanian Planning Commission late in 2023. We continue to participate in the review of the State Planning Provisions and Medium Density Housing Guidelines. The large volume of planning reform is anticipated to continue in 2023 and 2024.

Strategic planning

Two major proposals have been advanced at Risdon Vale and at the Droughty Point Peninsula. Both areas have the Future Urban Zone applied to them and require substantial consideration prior to progressing. Councillors and staff undertook a discovery tour in Western Australia to better understand how other jurisdictions have approached proposals of this scale. We are working with community members and applicants to facilitate innovative and appropriate outcomes.

Development approvals

This includes the statutory planning functions, and associated customer support. Key outcome indicators included:

- A free preliminary assessment service was provided, to ensure prospective applicants can have draft plans checked against the planning scheme before costly detailed plans are completed. There were 1265 preliminary assessments undertaken.
- A free heritage advisory service was provided to potential developers and landowners of heritage properties or properties within heritage precincts.
- 773 development applications were lodged for assessment, and these included a wide range of residential proposals and subdivisions, as well as major industrial and commercial projects.
- 132 applications for 'minor amendments' to planning permits were lodged.

Subdivision and strata titles

This includes responsibility for assessing final plans, prior to forwarding them to the Titles Office, for creation of new titles. This involves ensuring all planning permit requirements are fulfilled and where applicable, buildings, roads and infrastructure have been properly constructed.

Key outcomes:

- Plans for 126 subdivision and strata title applications were sealed.
- 149 new lots created in subdivisions (down from 409 lots 2021-22).



Management and staff resourcing

Over the past 12 months, council has continued to review staff resourcing in light of increased service demands and growth across our community. In particular, our Asset Management and Operations Groups have expanded to enable us to respond to this growth.

Workforce Development Plan

Work has continued on our Workforce Development Plan. A Staff Engagement Survey was conducted during August 2022 seeking feedback on what council does well and areas that council may need improvements in. The challenges and opportunities over recent years have highlighted the importance of ensuring we have people strategies in place to achieve strong performance, increase productivity and improve workforce engagement.

Enterprise agreement

Our enterprise agreement continues to offer a comprehensive range of benefits and competitive remuneration entitlements which aim to provide a framework that is appropriate for the business, is transparent, and meets council's commitment to attract and retain quality employees.

Training and development

Our training and development programs continue to focus on operational needs and work health and safety requirements. We continue to deliver a strong program that provides opportunities for existing and new staff to gain a formal qualification. During the 2022-2023 financial year 25 staff were enrolled in formal qualifications. Many of our trainees have been offered permanent roles with council following completion of their traineeships and continue to make an excellent contribution to our workforce.

Work, health and safety

Council has continued to maintain accreditation under ISO45001. Work commenced on managing psychosocial hazards across the workplace following changes in the legislation in January 2023. Council will work towards gaining ISO45003 accreditation in 2024-2025. Accreditation is a recognition of the significant time, effort and resources that are dedicated to meeting our obligations under the Work Health and Safety Act 2012 and is largely due to the continued commitment of our staff in working to effect change in this critical area.



2022–23

FINANCIAL SUMMARY

\$81.4M

Budgeted income

\$16.8M

Budgeted capital expenses

\$73.2M

Budgeted operating expenses

\$91.3M

Actual income

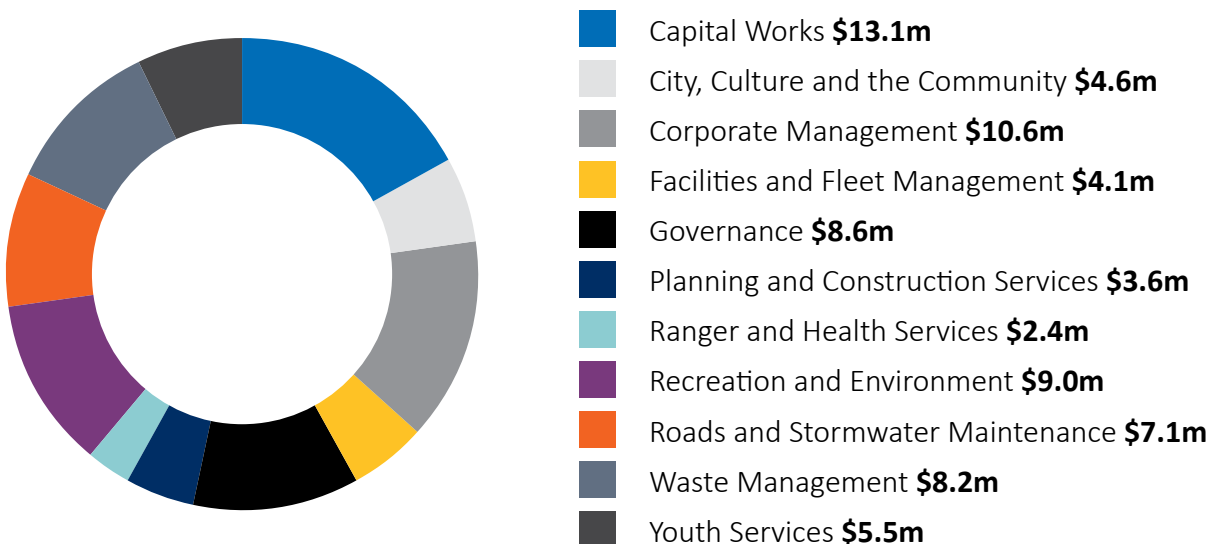
\$13.1M

Actual capital expenses

\$78.6M

Actual operating expenses

WHERE WAS THE MONEY SPENT?



FINANCIAL STATEMENTS

FOR THE YEAR 1 JULY 2022 TO 30 JUNE 2023

The accompanying financial statements of Clarence City Council are in agreement with relevant accounts and records, and have been prepared in compliance with:

- Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board; and
- the *Local Government Act 1993*.

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of Clarence City Council's:

- financial position as at 30 June 2023,
- financial performance for the year ended 30 June 2023; and
- cash flows for the year then ended.

At the date of signing this certification, I am not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Ian Nelson

CHIEF EXECUTIVE OFFICER
31 OCTOBER 2023

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2023

	NOTES	BUDGET* 2023 \$'000	2023 \$'000	2022 \$'000
CONTINUING OPERATIONS				
Recurrent income				
Rates	3	59,897	60,656	56,128
User charges	4	8,204	8,452	8,199
Interest	5	2,077	4,226	1,045
Government subsidies		3,631	3,791	3,319
Grants	6	3,300	4,975	4,140
Investment revenue from water corporation	14	2,200	2,654	2,654
Contributions of capital		640	1,792	1,439
Other revenues from continuing activities		464	2,166	2,147
Total recurrent income	2	80,413	88,712	79,071
Capital Income				
Grants	6	1,010	2,609	1,336
Contribution and recognition of assets	7	-	20,464	10,269
Share of net result of associates accounted for using the equity method	8	-	2,685	1,485
Gain/(Loss) on retirement or disposal of assets	9	-	(1,659)	(1,477)
Total capital income		1,010	24,099	11,613
Total income		81,423	112,811	90,684
Expenditure				
Employee costs	10	27,944	24,066	22,024
Depreciation and amortisation	11	8,637	16,144	14,683
Materials		1,620	1,532	1,285
Contracts		12,026	14,985	12,660
Finance costs	12	8	425	157
State Government charges and levies		7,511	7,516	6,856
Other expenses from continuing activities	13	15,425	13,979	12,346
Total expenditure	2	73,171	78,647	70,011
SURPLUS/(DEFICIT)		8,252	34,164	20,673
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to profit or loss				
Net asset revaluation increment/(decrement)	19	-	39,890	47,559
Fair value revaluation investment in Water Corporation	14	-	5,331	4,450
		-	45,221	52,009
COMPREHENSIVE SURPLUS/(DEFICIT)		8,252	79,385	72,682

* Budget information is not audited. *The above statement should be read in conjunction with accompanying notes.*

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2023

	NOTES	2023 \$'000	2022 \$'000
CURRENT ASSETS			
Cash and cash equivalents	15,16	10,337	8,033
Investments	15,16	92,838	90,438
Trade and other receivables	16,17	11,138	8,799
Prepayments		131	218
Other	18	1,601	332
Total current assets		116,045	107,820
NON-CURRENT ASSETS			
Land	19,20	133,803	130,605
Land under roads	19,21	149,280	148,130
Buildings	19,22	39,507	39,175
Roads and bridges	19,23	264,290	219,324
Waste management	19,24	1,285	1,256
Stormwater infrastructure	19,25	163,624	159,620
Plant, equipment & furniture	19,26	3,190	2,507
Parks and recreation equipment	19,27	30,911	28,578
Capital work in progress	19	22,955	22,612
Right of use assets	28	1,837	1,801
Trade and other receivables	16,17	1,650	2,015
Investment in associates	8	13,153	10,469
Investment in water corporation	14,16	171,177	165,846
Total non-current assets		996,662	931,938
TOTAL ASSETS	2	1,112,707	1,039,758
CURRENT LIABILITIES			
Trade and other payables	29	2,650	2,821
Trust funds and deposits	30	5,305	5,171
Interest bearing liabilities	31	5,505	5,411
Provisions	32	4,187	4,714
Lease liabilities	33	910	851
Contract liabilities	34	3,285	2,917
Total current liabilities		21,842	21,885
NON-CURRENT LIABILITIES			
Interest bearing liabilities	31	9,064	14,569
Provisions	32	749	572
Lease liabilities	33	1,057	1,105
Total non-current liabilities		10,870	16,246
TOTAL LIABILITIES		32,712	38,131
NET ASSETS		1,079,995	1,001,627
EQUITY			
Accumulated surpluses		645,454	614,899
Reserves	35	434,541	386,728
TOTAL EQUITY		1,079,995	1,001,627

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

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2023

	ACCUMULATED SURPLUS		ASSET REVALUATION RESERVE (NOTE 35)		FAIR VALUE RESERVE (NOTE 35)		OTHER RESERVE (NOTE 35)		TOTAL	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Balance at beginning of the financial year	614,899	597,704	370,725	323,166	(34,721)	(39,171)	50,724	47,246	1,001,627	928,945
Surplus for the year	34,164	20,673	-	-	-	-	-	-	34,164	20,673
Adjustment for prior periods	(1,018)	-	-	-	-	-	-	-	(1,018)	-
Other comprehensive income										
Fair value revaluation of infrastructure	-	-	39,890	47,559	-	-	-	-	39,890	47,559
Fair value revaluation water corporation	-	-	-	-	5,331	4,450	-	-	5,331	4,450
Transfers to reserves	(19,960)	(19,362)	-	-	-	-	19,960	19,362	-	-
Transfers from reserves	17,368	15,884	-	-	-	-	(17,368)	(15,884)	-	-
Balance at end of the financial year	645,453	614,899	410,615	370,725	(29,390)	(34,721)	53,316	50,724	1,079,994	1,001,627

* Balances may vary due to rounding.

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

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	NOTES	INFLOWS (OUTFLOWS) 2023 \$'000	INFLOWS (OUTFLOWS) 2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		60,167	57,390
User charges (inclusive of GST)		8,845	8,470
Interest received		2,959	907
Government subsidies		3,791	3,319
Government grants (inclusive of GST)		4,560	3,308
Net GST refund (payment)		3,348	3,047
Other (inclusive of GST)		3,707	6,017
		87,377	82,458
Payments			
Wages and salaries		(24,279)	(21,590)
Finance costs		(425)	(157)
Other (inclusive of GST)		(40,418)	(33,875)
		(65,122)	(55,622)
Net cash provided (used) by operating activities	36	22,255	26,836
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(15,702)	(16,061)
Proceeds from sale of property, plant & equipment		1,161	584
Investment in Term Deposits		(2,400)	(31,098)
Net cash provided (used) by investing activities		(16,941)	(46,575)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipt/(payment) of borrowings		(5,411)	17,640
Repayment of lease liabilities (principal repayments)		(988)	(936)
Government grants – capital		3,024	2,168
Loans repaid to (advanced by) Council		365	479
Net cash provided (used) by financing activities		(3,010)	19,351
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		2,304	(388)
Cash and cash equivalents at beginning of reporting period		8,033	8,421
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	15	10,337	8,033
Restrictions on Cash	15		
Financing Arrangements	31		

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

30 JUNE 2023

Introduction

The Clarence City Council was established as a Local Government under the *Local Government Act 1993*. Council's main office is located at Bligh St, Rosny Park.

The functions and powers of the Council are prescribed by Section 20 of the *Local Government Act 1993* and include providing for the health, safety and welfare of the community; representing and promoting the interests of the community; providing for the peace, order and good government of the municipal area; and consulting, involving and being accountable to the community.

1. Summary of Significant Accounting Policies

a) Basis of Accounting

These financial statements are a general-purpose financial report that consists of the 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 (AASB), and the *Local Government Act 1993* (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 14, 16, and 19 – 28.

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.

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, and material subsidiaries or joint ventures, have been included in this financial report. All transactions between these entities and Council have been eliminated in full.

b) Use of Judgements and Estimates

In the application of accounting standards and other authoritative pronouncements of the AASB, 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:

Contribution and recognition of assets

Assumptions used in determining the timing of Council's contribution and recognition of assets are discussed in note 7.

Investment in associates

Assumptions used in determining Council's valuation of its investment in associates are discussed in note 8.

Fair value of property, plant and equipment

Assumptions and judgements are used in determining the fair value of Council's property, plant and equipment including assumptions about useful lives and depreciation rates. These assumptions are discussed in notes 11 and 19 – 27.

1. Summary of Significant Accounting Policies (continued)

b) Use of Judgements and Estimates (continued)

Investment in water corporation

Assumptions used in determining Council's valuation of its investment in TasWater are discussed in note 14.

Right of use assets

Assumptions and judgements are used in determining the fair value of Council's right of use assets including assumptions about useful lives and depreciation rates. These assumptions are discussed in note 28.

Employee entitlements

Assumptions are used in determining Council's employee entitlement provisions. These assumptions are discussed in note 32.

Lease liabilities

Assumptions and judgements are used in determining Council's lease liabilities. These assumptions are discussed in note 33.

Defined benefits superannuation fund obligations

Actuarial assumptions are used in determining Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 39.

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 12 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) Taxation

Council is exempt from a range of taxation including Income Tax, however is liable for Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

Goods and Services Tax (GST)

Income, expenses and assets have been recognised net of GST where that GST is recoverable from the Australian Taxation Office (ATO). Where an amount of GST is not recoverable from the ATO, it has been recognised as part

of the cost of acquisition of an asset or part of an item of expense to which it relates. Receivables and payables have been stated with the amount of GST included. The net amount of GST recoverable from the ATO has been included as part of receivables.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified as operating cash flows.

e) Impairment of 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.

f) Measurement of Fair Values

A number of the Council's accounting policies and disclosures require the measurement of fair values, for both financial and non financial assets and liabilities. When measuring the fair value of an asset or liability the Council uses market observable data as far as possible.

Assets measured at fair value are being used for their highest and best use, within the context of the operations of a Local Government entity. Within this context, restrictions exist on the nature and use of many Council assets which limit the use to which those assets may otherwise be dedicated.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1

1. Summary of Significant Accounting Policies (continued)

that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised as the lowest level input that is significant to the entire measurement.

The Council recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. Further information about assumptions made in measuring fair values is included in the following notes:

Note 14 Investment in Water Corporation

Note 16 Financial Instruments

Note 20 Non-Current Assets – Land

Note 21 Non-Current Assets – Land Under Roads

Note 22 Non-Current Assets – Buildings

Note 23 Non-Current Assets – Roads

Note 24 Non-Current Assets – Waste Management

Note 25 Non-Current Assets – Stormwater Infrastructure

Note 27 Non-Current Assets – Parks and Recreation Equipment

g) 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.

These items, including accounting policies, are disclosed in notes 41, 43 and 37 respectively.

h) Adoption of new and amended accounting standards

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

Impact of applicable Australian Accounting Standards not yet operative

The Council has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their operative dates:

i) **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

Effective date 1 January 2023

The amendments improve accounting policy disclosures and clarify the distinction between accounting policies and accounting estimates.

Specifically, AASB 2021-2 amends:

- AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

1. Summary of Significant Accounting Policies (continued)

h) Adoption of new and amended accounting standards (continued)

ii) AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*

Effective date 1 January 2023

This Standard amends AASB 101 to defer requirements for the presentation of liabilities in the statement of financial position as current or non-current that were added to AASB 101 in AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*. Those requirements will now apply mandatorily to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, with earlier application permitted.

The main consequence of the deferred amendments, for example, clarified that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability was also clarified in those amendments.

Council will work through the above new standard in order to determine whether it may materially affect any of the amounts recognised in the financial statements. The above new standard may also impact certain information otherwise disclosed.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to Council's activities or the possible impact on the financial statements has not yet been assessed.

2. Functions/Activities of the Municipality

a) Revenues, expenses and assets have been attributed to the following functions/activities.

Details of those functions/activities are set out in note 2(b).

	COMMUNITIES & PEOPLE \$'000	CITY FUTURE \$'000	NATURAL ENVIRONMENT \$'000	ROADS* \$'000	STORMWATER \$'000	FACILITIES MANAGEMENT \$'000	GOVERNANCE \$'000	UNCLASSIFIED/ GENERAL PURPOSE \$'000	TOTAL \$'000
Expenses	14,150	3,550	8,205	7,536	1,158	3,641	12,834	27,573	78,647
2021/22 Comparative	12,362	3,324	7,096	6,746	967	2,685	11,124	25,707	70,011
Revenues	6,584	3,518	6,882	3,243	2,854	970	16,889	42,797	83,737
Grants	1,496	-	-	739	1,884	531	447	(122)	4,975
Total Operating Revenues	8,080	3,518	6,882	3,982	4,738	1,501	17,336	42,675	88,712
2021/22 Comparative	7,342	2,591	6,393	3,001	3,777	1,732	12,833	41,402	79,071
Change in net assets resulting from operations	(6,070)	(32)	(1,323)	(3,554)	3,580	(2,140)	4,502	15,102	10,065
2021/22 Comparative	(5,020)	(733)	(703)	(3,745)	2,810	(953)	1,709	15,695	9,060
Assets	N/A	N/A	1,285	413,570	163,624	173,310	N/A	360,918	1,112,707
2021/22 Comparative	N/A	N/A	1,256	367,454	159,620	169,780	N/A	341,648	1,039,758

Rates have been attributed to functions where appropriate. Balances may vary due to rounding.

* Roads includes land under roads

2. Functions/Activities of the Municipality (continued)

b) The activities of the municipality are categorised into the following broad functions:

Communities and People

To create a safe and healthy community where all people can access services and participate in cultural, social and recreational activities; develop a community focal point and inform and consult with the community.

City Future

To assist the City to grow in line with community values and needs with regard to land use, economic development and tourism.

Natural Environment

To enhance and protect the City's natural assets and prepare for the effective management of natural events or emergencies. To promote environmentally sustainable practices and appreciation of the natural environment. To collect and dispose of solid wastes generated within the City.

Roads

To provide roads, bridges, cycleways, footpaths, transport interchanges, vehicle parks, street lighting and traffic control systems to ensure the effective and safe movement of people and vehicles; the economic transport of goods and delivery of services; and the rapid deployment of emergency services, within the City.

Stormwater

To protect life, property and community amenity by the effective collection and disposal of stormwater.

Facilities Management

To facilitate the provision of social infrastructure and community facilities which, within the capacity of Council and the community to pay, meet the needs of residents, visitors, tourists and other stakeholders and which meet the regional responsibilities accepted by Council.

Governance

To represent the community through Local Government leadership in a consistent, accountable and financially responsible manner. To provide clear and accountable leadership and strategic direction for the City and engage the community in Council activities.

Unclassified/General Purpose

Transactions and assets not directly attributable to specific functions.

3. Rates Income

Rates are based on a property's capital value. The Valuer-General last assessed capital value as at 1 July 2018.

	NOTES	2023 \$'000	2022 \$'000
Net rate revenue received		58,227	53,847
Add back: Remissions	13	2,429	2,281
Rate revenue raised		60,656	56,128

Accounting policy – rates and charges

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

4. User Charges

	NOTES	2023 \$'000	2022 \$'000
Fees		4,731	4,969
Rentals		987	804
Lease Income		282	178
Waste management gate fee		565	543
Special Committee income	42	405	384
Other		1,482	1,321
		8,452	8,199

Accounting policy – user charges

Council recognises revenue from user fees and charges when or as the performance obligation is completed and the customer receives the benefit of the good/services being provided.

5. Interest

	2023 \$'000	2022 \$'000
Interest on financial assets	3,641	521
Interest on rates	585	524
	4,226	1,045

Accounting policy – interest income

Interest is recognised progressively as it is earned.

6. Grants

	2023 \$'000	2022 \$'000
Recurring Grants		
Grants made by the State Grants Commission	4,820	4,069
Operating grants made by Government:		
Takara Clarence	47	-
Reframing Pacific Exhibition Development	3	-
Healthy Tasmania Lift Local Grant	20	-
Serrated Tussock Primary Producers Project	75	25
WAF Mediterranean Daisy Trails Project	10	19
Australia Day Activities*	-	(7)
Jazz Festival	-	42
Vibrance Project*	-	(18)
Clarence Food & Wine Project	-	10
	4,975	4,140
Capital Grants		
Capital grants made by Government:		
Local Roads and Community Infrastructure	2,080	196
Roads to Recovery	200	650
Meehan Range MBT	11	-
Bedlam Walls	75	-
Mobile Radar Speed Feedback Signage	20	-
Risdon Vale Oval LED Lighting Upgrade	175	-
Clarendon Vale Oval Changerooms	48	-
Leslie Street Bellerive Crossing	-	35
Safer Rural Roads Program	-	250
Rosny Golf Course	-	75
Sandford Hall	-	50
Lincoln Street Zebra Crossing	-	80
	2,609	1,336

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:

	2023 \$'000	2022 \$'000
Operating Grants		
Balance of unspent funds at 1 July	2,486	1,527
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	3,854	2,486
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,486)	(1,527)
Balance of unspent funds at 30 June	3,854	2,486
Capital Grants		
Balance of unspent funds at 1 July	1,725	1,000
Add: Funds received and not recognised as revenue in the current year	415	725
Less: Funds received in prior year but revenue recognised and funds spent in current year	(223)	-
Balance of unspent funds at 30 June	1,917	1,725
Total unspent funds	5,771	4,211

The Australian Commonwealth Government provides untied Financial Assistance Grants to Council for general purpose use and for the provision of local roads. Council recognises these grants as revenue when it receives the funds and obtains control. In both years the Commonwealth made early payment of instalments for the following year. The early receipt of instalments resulted in Commonwealth Governments Financial Assistance Grants being above that originally budgeted in 2022/23 by \$3.77 million (2021/22: \$2.47 million). This has impacted the Statement of Comprehensive Income resulting in the Surplus/(Deficit) for the year being higher by the same amount.

* During the 2021/22 year Council returned unspent funding in accordance with grant reporting and acquittal processes, which was in excess of the amount of funding allocated in the financial year.

6. Grants (continued)

Accounting policy – grant income

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

The performance obligations are varied based on the agreement, but generally include the construction of recreational assets for public use. As such, grant revenue will be recognised when such assets are placed in service. For those obligations existing at balance date, this is expected to be in the following financial year.

7. Contribution and Recognition of Assets

Contributions and recognition of assets are made up of the following categories:

	2023 \$'000	2022 \$'000
Contributions of assets arising from subdivision of land	20,464	10,269
	20,464	10,269

Accounting policy – income from contribution and recognition of assets

Council recognises contributions without performance obligations when received. In cases where the contribution 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 is recognised as the obligations are fulfilled.

8. Investment in Associates

	2023 \$'000	2022 \$'000
Investment in Copping Refuse Disposal Site Joint Authority	11,023	8,671
Investment in C Cell Pty Ltd	2,130	1,798
	13,153	10,469

Council has an interest in the Copping Refuse Disposal Site Joint Authority (CRDSJA). It uses the equity method to account for its interest. Council controls 45% (2021/22: 45%) of the Authority's votes. Council's share of the Authority's net assets is fixed at 48%.

The CRDSJA is located in Australia. Its principal activity is to operate a landfill.

The following information is provided in relation to the CRDSJA:

	2023 \$'000	2022 \$'000
Total assets	40,990	36,169
Total liabilities	(15,651)	(15,870)
Minority interest	(2,641)	(2,237)
Revenue	(20,631)	(13,493)
Profit (loss) after income tax expense	4,784	1,067
Council's share of profit (loss) after income tax expense*	2,230	338
Council's share of income tax expense	(871)	(170)
Council's share of prior year adjustments*	-	526
Council's share of income tax equivalents*	123	330

* Amount included in Statement of Comprehensive Income

Council has an interest in C Cell Pty Ltd as Trustee (Trust). It uses the equity method to account for its interest. Council owns 32% (2021/22: 32%) of the Trust's issued units. Council's share of the Trust's net assets is also 32% (2021/22: 32%).

The Trust is located in Australia; its principal activity is to operate a hazardous landfill cell.

The following financial information is provided in relation to the Trust:

	2023 \$'000	2022 \$'000
Total assets	10,848	10,120
Total liabilities	(4,218)	(4,500)
Revenue	2,132	1,603
Profit (loss)	1,010	908
Council's share of profit (loss)*	332	291

* Amount included in Statement of Comprehensive Income

Accounting policy – accounting for investments in associates

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

9. Gain/Loss on Retirement or Disposal of Non-Current Assets

	2023 \$'000	2022 \$'000
Net proceeds on disposal of non-current assets	1,161	30
Carrying amount of non-current assets disposed	(2,820)	(1,507)
Profit (loss) on disposal	(1,659)	(1,477)

Accounting policy – gain/loss on retirement or disposal of non-current assets

Gain or loss on disposal of an asset is determined when control of the asset has irrevocably passed to the buyer.

10. Employee Costs

	2023 \$'000	2022 \$'000
Salary and wages	21,493	19,667
Superannuation	2,746	2,312
Other employee costs	2,091	1,969
	26,330	23,948
Less amounts capitalised	(2,264)	(1,924)
Total employee costs	24,066	22,024

Accounting policy – employee costs

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

11. Depreciation and amortisation

Depreciation was charged in respect of:

	2023 \$'000	2022 \$'000
Buildings	515	418
Roads	9,835	8,913
Stormwater infrastructure	2,617	2,541
Waste management	7	5
Plant, equipment and furniture	592	587
Parks and recreation equipment	1,615	1,223
Right of Use Assets	963	996
	16,144	14,683

Accounting policy – depreciation and amortisation

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.

All non-current assets having a limited useful life are systematically amortised over their useful lives in a manner that reflects the consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis. Depreciation is recognised on a straight-line basis.

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, land under roads, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

Major depreciation and amortisation periods used are listed below, and reviewed at balance date each financial year, and are consistent with the prior year unless otherwise stated:

	YEARS
Roads	
Road seal	13-50
Road pavement	70
Bridges	80
Footpaths	15-60
Parks and recreation equipment	10-100
Plant, equipment and furniture	10
Stormwater infrastructure	100
Waste management	15
Buildings	100
Right of Use Assets	2-10

12. Finance Costs

	2023 \$'000	2022 \$'000
Bank overdraft charges	2	2
Interest – borrowings	248	35
Interest – lease liabilities	175	120
	425	157

Accounting policy – finance costs

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

13. Other Expenses

	NOTES	2023 \$'000	2022 \$'000
Other expenses includes:			
Rate remissions	3	2,429	2,281
Less rate remission subsidies		(2,055)	(1,976)
Net Rate remissions		374	305
Electricity		971	1,006
Insurance		796	1,012
External Auditor – Tas Audit Office		55	53
External Auditor – Other		5	9
Aldermen's allowances		479	480
Lease payments		855	687
Low-value leases		179	111
Volunteer services		1,905	1,644
Family Day Care fee relief		1,542	1,544
Community Services support		193	129
Corporate support		2,063	1,820
Policy and promotion		1,344	787
External plant hire		437	323
Special Committees expenses	42	447	377
Other		2,332	2,059
		13,979	12,381

Accounting policy – 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 in a liability has arisen that can be reliably measured

14. Water Corporation

	2023 \$'000	2022 \$'000
Investment revenue from water corporation		
Dividend revenue	2,654	2,654
	2,654	2,654

This revenue is recognised when Council's right to receive it is established.

Fair value revaluation investment in water corporation

Opening Balance 1 July	165,846	161,396
Total gains/(losses) recognised as other comprehensive income	5,331	4,450
Closing Balance 30 June	171,177	165,846

Accounting policy – investment assets

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated as fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for Fair Value Reserve, refer note 35) 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 using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2023, Council holds a 9.77% (2021/22: 10.02%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

TasWater and State Government memorandum of understanding

On 1 May 2018 the Water Corporation (TasWater) and the State Government announced a memorandum of understanding under which the State Government will inject \$200 million into TasWater and in return will become a 10% shareholder of TasWater. As a shareholder the State Government will not receive any dividend distributions. The partnership provides for a reduction in forecast price increases, accelerated infrastructure upgrades and a joint focus on major projects. As at the date of these financial statements, the owner councils and the State Government continue working together on the nature of the future reforms.

15. Cash and Investments

	2023 \$'000	2022 \$'000
Cash and Cash Equivalents		
Cash at bank and on hand	10,326	7,665
Interest bearing deposits	11	368
	10,337	8,033
Investments		
Current Investments		
Interest bearing deposits	73,000	75,600
Non-Current Investments		
Interest bearing deposits	19,838	14,838
Total Investments	92,838	90,438
Total Cash and Investments	103,175	98,471
Unrestricted	45,074	42,915
Subject to external and/or internal restrictions	58,101	55,556
	103,175	98,471

The following restrictions have been imposed by regulations or other externally or internally imposed requirements:

	2023 \$'000	2022 \$'000
Employee provisions*	4,785	4,832
Unexpended specific purpose contributions**	9,743	6,801
Council discretionary reserves***	43,573	43,923
	58,101	55,556

* These monies have been set aside to fund annual leave and long service leave payment obligations.

**These monies are required to be spent on public open space, car parking & community services.

*** These monies are set aside at the discretion of Council and primarily represent funds for infrastructure renewal.

Accounting policy – cash and cash equivalents

Cash and cash equivalents are valued at face value. 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.

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.

16. Financial Instruments

a) Risk exposures

Credit risk:

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on some financial assets included in our Statement of Financial Position, comprising of 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.

There is no significant concentration of credit risk with any single debtor or group of debtors. 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. Amounts owing in relation to rates are secured by a charge over the land to which the debts relate.

Council has a policy of diversifying investments and restricts investments to entities with Standard and Poor's long term credit ratings of BBB+ or better, or short term credit ratings of A.1 or better.

Council's credit risk is therefore low. There has been no significant change in Council's exposure to or management of this risk since the previous period.

Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk, those being currency risk, interest rate risk and other price risk. Council's exposure to market risk is primarily through interest rate risk, with only insignificant exposure to price risk and no exposure to foreign currency risk. Management of these risks has not changed since the previous period.

Currency risk:

This is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Council has no exposure to currency risk.

Interest rate risk:

This is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council's financial instruments

16. Financial Instruments (continued)

comprise cash and cash equivalents, receivables, payables and interest bearing liabilities. Its main exposure to this risk is through reduced returns on interest bearing deposits which are disclosed in Note 15 and in this note. At balance date Council had the following categories of financial assets and liabilities exposed to interest rate risk:

		EFFECTIVE (WEIGHTED) AVERAGE INTEREST RATE %	VARIABLE & FLOATING INTEREST RATE \$'000	FIXED INTEREST RATE MATURITY < 1 YEAR \$'000	FIXED INTEREST RATE MATURITY 1 - 5 YEARS \$'000	FIXED INTEREST RATE MATURITY > 5 YEARS \$'000	NON INTEREST BEARING \$'000	TOTAL \$'000
2023	NOTE							
Financial Assets								
Cash and cash equivalents	6,15	3.93	11	-	-	-	10,326	10,337
Investments	6,15	4.10	-	92,838	-	-	-	92,838
Trade and other receivables*	17	6.77	-	8,230	-	1,650	2,908	12,788
Investment in TasWater	14	-	-	-	-	-	171,177	171,177
		Total	11	101,068	-	1,650	184,411	287,140
Financial Liabilities								
Trade and other payables	29	-	-	-	-	-	2,650	2,650
Trust funds and deposits	30	-	-	-	-	-	5,305	5,305
Interest bearing liabilities	31	1.46	-	5,505	9,064	-	-	14,569
		Total	-	5,505	9,064	-	7,955	22,524

		EFFECTIVE (WEIGHTED) AVERAGE INTEREST RATE %	VARIABLE & FLOATING INTEREST RATE \$'000	FIXED INTEREST RATE MATURITY < 1 YEAR \$'000	FIXED INTEREST RATE MATURITY 1 - 5 YEARS \$'000	FIXED INTEREST RATE MATURITY > 5 YEARS \$'000	NON INTEREST BEARING \$'000	TOTAL \$'000
2022	NOTE							
Financial Assets								
Cash and cash equivalents	6,15	0.72	368	-	-	-	7,665	8,033
Investments	6,15	1.24	-	90,438	-	-	-	90,438
Trade and other receivables*	17	5.51	-	7,399	-	2,015	1,400	10,814
Investment in TasWater	14	-	-	-	-	-	165,846	165,846
		Total	368	97,837	-	2,015	174,911	275,131
Financial Liabilities								
Trade and other payables	29	-	-	-	-	-	2,821	2,821
Trust funds and deposits	30	-	-	-	-	-	5,171	5,171
Interest bearing liabilities	31	1.46	-	5,411	14,569	-	-	19,980
		Total	-	5,411	14,569	-	7,992	27,972

*Refer to note 16 for more information regarding ageing of receivables.

Exposure to this risk through cash and cash equivalents and investments is minimal. Council limits its exposure to this risk in relation to its interest bearing liabilities by staggering interest rate reset dates to ensure exposures are smoothed over time.

16. Financial Instruments (continued)

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

- A parallel shift of +1% and -1% in market interest rates.

The following sensitivity analysis is based on interest rate risk exposures existing at balance date. It shows the effect of interest rate movements on the net result and equity.

		-1%		1%	
	2023 \$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Assets					
Cash and equivalents	10,337	(103)	(103)	103	103
Investments	92,838	(928)	(928)	928	928
Financial Liabilities					
Interest bearing liabilities	14,569	(146)	(146)	146	146

		-1%		1%	
	2022 \$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Assets					
Cash and equivalents	8,033	(80)	(80)	80	80
Investments	90,438	(904)	(904)	904	904
Financial Liabilities					
Interest bearing liabilities	19,980	(200)	(200)	200	200

The movements in net result and equity are due to higher/lower interest rates relating to cash and cash equivalents. Changing interest rates do not affect interest paid in the short term as rates are generally fixed for periods of at least two years.

Other price risk:

This is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices other than those arising from interest rate risk or currency risk, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Council does not have any material exposure to this risk.

Liquidity risk:

This is the risk that Council will encounter difficulty in meeting obligations associated with financial liabilities. To help reduce this risk Council structures investments in term deposits to mature at regular intervals to ensure constant access to funds. Additionally, Council has a policy that sets limits on borrowings relating to the percentage of loan principal and interest repayments to rates revenue.

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

16. Financial Instruments (continued)

b) Net fair value

The aggregate net fair value of Council's financial assets and financial liabilities is as follows:

	ACTUAL 2023		ACTUAL 2022	
	CARRYING AMOUNT \$'000	AGGREGATE NET FAIR VALUE \$'000	CARRYING AMOUNT \$'000	AGGREGATE NET FAIR VALUE \$'000
Financial assets				
Cash and cash equivalents	10,337	10,337	8,033	8,033
Investments	92,838	92,838	90,438	90,438
Investment in water corporation	171,177	171,177	165,846	165,846
Receivables	12,788	12,788	10,814	10,814
Total	287,140	287,140	275,131	275,131
Financial liabilities				
Payables	2,650	2,650	2,821	2,821
Trust funds and deposits	5,305	5,305	5,171	5,171
Interest bearing liabilities	14,569	14,569	19,980	19,980
Total	22,524	22,524	27,972	27,972

Aggregate net fair value is calculated using a discount rate equal to the average of mid rates of Commonwealth Government securities maturing on or near 30 June each year for the next 10 years.

Financial assets	FAIR VALUE HIERARCHY	VALUATION TECHNIQUE	NOTE	INPUTS USED
Cash and cash equivalents	Level 1	Carrying amounts are a reasonable approximation of fair value.	15	Carrying amounts.
Investments	Level 1	Carrying amounts are a reasonable approximation of fair value.	15	Carrying amounts.
Investment in water corporation	Level 3	Application of Council's ownership interest to the corporation's net asset value at balance date.	14	"Council's ownership interest. The corporation's net asset value at balance date."
Receivables	Level 3	Carrying amounts are a reasonable approximation of fair value.	17	Carrying amounts.
Financial liabilities				
Payables	Level 3	Carrying amounts are a reasonable approximation of fair value.	29	Carrying amounts.
Trust Funds and Deposits	Level 3	Carrying amounts are a reasonable approximation of fair value.	30	Carrying amounts.
Interest bearing liabilities	Level 1	Carrying amounts are a reasonable approximation of fair value.	31	Carrying amounts.

16. Financial Instruments (continued)

c) Accounting Policies

Accounting policies in respect of financial assets and financial liabilities are disclosed in the notes related to those assets and liabilities.

Except for loan borrowings, the carrying amounts of financial assets and liabilities recorded in the financial statements represent their respective fair values.

Council classifies its investments as:

Receivables: non-derivative financial assets with fixed or determinable payments (including receivables and term deposits) that are not quoted in an active market. They arise when Council provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included as current receivables, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current receivables.

Investment in associates: Council's share of the movement in the net assets of its associates between balance dates is recognised in the income statement each year as capital income (refer note 8).

Equity instrument at fair value through other comprehensive income: Dividends are recognised in profit or loss. Any unrealised gains and losses on holdings at balance date are recognised each year through other comprehensive income to a Fair Value Reserve (refer note 35).

d) Terms and conditions

There are no terms and conditions associated with financial assets or financial liabilities which may significantly affect the amount, timing or certainty of future cash flows.

e) Fair value measurements recognised in the balance sheet

Council's investment in the Water Corporation is measured at fair value, and is classified as a Level 3. Its classification has not changed from the prior year. This investment is not subject to credit or market risks. A reconciliation of movements in the fair value of this asset is included in Note 14.

Council also measures property, infrastructure, plant and equipment at fair value, inclusive of:

- Land
- Land under roads
- Buildings
- Roads
- Waste management
- Stormwater infrastructure
- Parks and recreation equipment

17. Trade and other receivables

	2023 \$'000	2022 \$'000
Current		
Rates receivable	7,860	7,003
Other debtors	3,278	1,796
Total	11,138	8,799
Non-Current		
Loan to C Cell Pty Ltd	1,258	1,582
Construction contribution- Cricket Tasmania	203	227
Loan to Olympia FC	189	206
Total	1,650	2,015
Total trade and other receivables	12,788	10,814

The ageing analysis of receivables is as follows:

	2023 \$'000	2022 \$'000
0-30 days	2,900	1,400
31-60 days	-	-
61-90 days (not impaired)	-	-
+91 days (not impaired)	8,238	7,399
	11,138	8,799

Certain amounts raised by way of rates equivalents (which are not a charge on the land) in respect of Hobart International Airport (HIAPL) are subject to dispute which had not been resolved at balance date. The amount raised but unpaid at 30 June 2023 was \$6,341,798 (30 June 2022: \$5,055,425). This matter was heard in the Federal Court

17. Trade and other receivables (continued)

of Australia and a judgement handed down on the 24th of September 2019 in favour of the Hobart International Airport. This decision was appealed by Council, and on the 6th of August 2020 the Full Court of the Federal Court overturned the first instance decision of the Federal Court not to determine the matter. The Full Court order was to the effect that the matter be referred back to the first instance judge for determination. In early March 2022, the High Court confirmed that decision by a 5:2 majority. This means that the substantive issue – the meaning and operation of the rates equivalent clause of the lease between the Commonwealth and HIAPL – will now be determined by the Federal Court. This decision was handed down in December 2022 with the Court dismissing the declaration sought by Council. Council has appealed this decision with a hearing date expected to be scheduled in late 2023.

Accounting policy – receivable

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.

All rates debtors are included in +91 days outstanding. 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.

Council has determined to not provide for any ECL in respect of receivables. The historical experience of receivables has not provided for any past material losses as a result of default. Council's forward looking view is that this experience is unlikely to materially change and therefore no provision for impairment has been raised in respect to balance date receivables.

18. Current Assets – Other

	2023 \$'000	2022 \$'000
Stores and materials (at average cost)	141	139
Other	1,460	193
	1,601	332

Accounting policy – stores and materials

Stores and materials 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.

Stores and materials acquired at no cost, or for nominal consideration, are recorded at current replacement cost at the date of acquisition.

19. Property, Infrastructure, Plant and Equipment

Movements in Property, Infrastructure, Plant and Equipment for the year were as follows:

	OPENING BALANCE 1 JULY 2022 \$'000	DEPRECIATION EXPENSE FOR YEAR \$'000	ADDITIONS \$'000	WIP TRANSFERRED TO EXPENSES \$'000	RECLASSIFICATIONS / ADJUSTMENTS \$'000	WRITTEN DOWN VALUE OF RETIREMENTS/ DERECOGNITION \$'000	** NET REVALUATION INCREMENT (DECREMENT) \$'000	CLOSING BALANCE 30 JUNE 2023* \$'000
Land	130,605	-	3,818	-	-	(620)	-	133,803
Land under roads	148,130	-	1,150	-	-	-	-	149,280
Buildings	39,175	(515)	621	-	487	(261)	-	39,507
Roads and bridges	219,324	(9,835)	17,948	-	(291)	(1,481)	38,625	264,290
Waste management	1,255	(7)	-	-	37	-	-	1,285
Stormwater infrastructure	159,620	(2,617)	6,629	-	-	(8)	-	163,624
Plant, equipment & furniture	2,507	(592)	1,227	-	48	-	-	3,190
Parks & recreation equipment	28,578	(1,615)	4,431	-	(1,299)	(449)	1,265	30,911
Capital Work in Progress (WIP)	22,612	-	343	-	-	-	-	22,955
Total	751,806	(15,181)	36,167	-	(1,018)	(2,819)	39,890	808,845

Comparative movements in infrastructure assets for the prior year were as follows:

	OPENING BALANCE 1 JULY 2021 \$'000	DEPRECIATION EXPENSE FOR YEAR \$'000	ADDITIONS \$'000	WIP TRANSFERRED TO EXPENSES \$'000	RECLASSIFICATIONS / ADJUSTMENTS \$'000	WRITTEN DOWN VALUE OF RETIREMENTS/ DERECOGNITION \$'000	** NET REVALUATION INCREMENT (DECREMENT) \$'000	CLOSING BALANCE 30 JUNE 2022* \$'000
Land	96,200	-	2,101	-	-	-	32,304	130,605
Land under roads	145,893	-	2,237	-	-	-	-	148,130
Buildings	30,084	(418)	1,046	-	-	(296)	8,759	39,175
Roads and bridges	215,692	(8,913)	13,518	-	110	(1,083)	-	219,324
Waste management	801	(5)	-	-	-	-	459	1,255
Stormwater infrastructure	157,936	(2,541)	4,232	-	-	(7)	-	159,620
Plant, equipment & furniture	2,995	(587)	99	-	-	-	-	2,507
Parks & recreation equipment	18,856	(1,223)	5,204	-	(177)	(120)	6,038	28,578
Capital Work in Progress (WIP)	25,301	-	(1,955)	(801)	67	-	-	22,612
Total	693,758	(13,687)	26,482	(801)	-	(1,506)	47,560	751,806

* Balances may vary slightly due to rounding.

** Recognised as Fair Value Revaluation of Fixed Assets in Other Comprehensive Income.

19. Infrastructure Assets (continued)

Accounting policy – acquisitions of assets

The cost method of accounting is used for the recognition of assets acquired. Cost is determined as the fair value of the assets given up at the date of acquisition plus costs incidental to the acquisition. Architects' fees and engineering design fees are included in the costs of assets acquired. Assets acquired without cost are brought to account as revenue and recognised as non-current assets at their current replacement cost.

Council generally considers asset capitalisation at a threshold of \$20,000, however this is subject to the exercise of professional judgement based on the extent to which such expenditure creates or enhances an asset. Capital expenditure not meeting these criteria is charged to the Statement of Comprehensive Income in the year it is incurred (other than where it forms part of a group of similar items which are material in total).

Land under roads is recognised in accordance with AASB 116 *Property, Plant and Equipment*. Because such land is generally acquired for no or nominal consideration, it is initially recognised at cost and then subsequently revalued to its fair value.

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

Accounting policy – revaluations of assets

"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 and buildings and land under roads are recognised at the Valuer-General's market valuation. The initial valuations are based on market value and have been indexed where appropriate. 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.

Valuation techniques of other asset classes of assets are discussed in notes 23, 24, 25 and 27.

Where 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 that has been recognised as an expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve.

Non-current assets are derecognised upon disposal or when no future economic benefits are expected to arise from their continued use. Any gain or loss arising from the derecognition of assets is recognised in the Statement of Comprehensive Income.

20. Non-Current Assets – Land

	2023 \$'000	2022 \$'000
Land at fair value closing balance	133,803	130,605

Fair Value Hierarchy

The fair value measurement for land has been categorised as a level 2 fair value based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique

The fair value of land was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2018, to which indexation of up to 60% has been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2018 to 28 February 2022.

21. Non-Current Assets – Land Under Roads

	2023 \$'000	2022 \$'000
Land under roads at fair value closing balance	149,280	148,130

Fair Value Hierarchy

The fair value measurement for land under roads has been categorised as a level 2 fair value based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique

The fair value of land under roads has been determined based on unit valuations provided by the Valuer-General for various land classes across the City, with an effective date of 1 July 2019.

22. Non-Current Assets – Buildings

	2023 \$'000	2022 \$'000
Buildings at fair value	46,249	44,634
Less: Accumulated depreciation	(6,742)	(5,459)
	39,507	39,175

Fair Value Hierarchy

The fair value measurement for buildings has been categorised as a level 2 fair value based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique

The fair value of buildings other than those recorded at cost was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2018, to which an indexation of up to 300% has been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2018 to 28 February 2022.

23. Non-Current Assets – Roads and Bridges

	2023 \$'000	2022 \$'000
Roads and bridges at fair value	578,101	478,960
Less: Accumulated depreciation	(313,811)	(259,636)
	264,290	219,324

Fair Value Hierarchy

The fair value measurement for roads has been categorised as a level 3 fair value based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Roads and bridges includes earthworks, substructures, seals, kerbs, crossings, underpasses and overpasses relating to roads, footpaths and bridges. Road and bridge assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 30 June 2020 based upon information provided by Council's engineering officers, to which an index factor has been applied consistent with the Roads and Bridges Construction Index as published by the Australian Bureau of Statistics for the period 1 July 2020 to 31 March 2023. Indexation of up to 17.88% has been applied based upon the service life of the asset.

Significant unobservable inputs include estimated useful life and inputs required to construct roads and associated infrastructure such as labour, plant hire, gravel, hotmix, cement etc. The estimated fair value would increase (decrease) if the labour/hire rates and/or prices per unit were higher (lower).

24. Non-Current Assets – Waste Management

	2023 \$'000	2022 \$'000
Waste management assets at fair value	1,555	1,506
Less: Accumulated depreciation	(270)	(250)
	1,285	1,256

24. Non-Current Assets – Waste Management (continued)

Fair Value Hierarchy

The fair value measurement for waste management assets has been categorised as a combination of level 2 and level 3 fair values based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Waste management assets primarily comprise land associated with a landfill site which is leased to a Joint Authority of which Council is a member. Valuation of the land was determined by the Valuer-General based on 1 July 2016. Since this date indexation of up to 64% has been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2016 to 28 February 2022. Estimated fair value would increase (decrease) if market value increased (decreased). Other assets recorded at fair value, primarily comprising litter bins, are valued at current replacement cost based upon market pricing information provided by Council's officers as at 28 February 2022. Estimated fair value of these assets would increase (decrease) if market prices increased (decreased).

25. Non-Current Assets – Stormwater Infrastructure

	2023 \$'000	2022 \$'000
Stormwater infrastructure assets at fair value	258,564	251,949
Less: Accumulated depreciation	(94,940)	(92,329)
	163,624	159,620

Fair Value Hierarchy

The fair value measurement for stormwater infrastructure assets has been categorised as a level 3 fair value based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Stormwater infrastructure assets have been valued at current replacement cost, written down to reflect the portion of the economic life that has expired. Current replacement cost has been established based on information provided by Council's engineering officers as at July 2020.

Significant unobservable inputs include estimated useful life and inputs required to construct stormwater assets and associated infrastructure such as labour, plant hire, pipe length/dimension/material etc. The estimated fair value would increase (decrease) if the estimated useful life, labour/plant hire rates and/or prices per unit were higher (lower).

26. Non-Current Assets – Plant, Equipment and Furniture

	2023 \$'000	2022 \$'000
Plant, equipment and furniture assets at cost	7,263	6,922
Less: Accumulated depreciation	(4,073)	(4,415)
	3,190	2,507

27. Non-Current Assets – Parks and Recreation Equipment

	2023 \$'000	2022 \$'000
Parks and recreation equipment at fair value	47,667	41,812
Less: Accumulated depreciation	(16,756)	(13,234)
	30,911	28,578

Fair Value Hierarchy

The fair value measurement for parks & recreation equipment has been categorised as a level 3 fair value based on the inputs to the valuation technique used (refer to Note 1 f) and details below).

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

27. Non-Current Assets – Parks and Recreation Equipment (continued)

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Parks & recreation equipment assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 31 March 2023 through revaluation by Knowledge Asset Management Services, external asset management specialists. Asset fair value would increase (decrease) if prices increased (decreased).

28. Non-Current Assets – Right of Use Assets

	2023 \$'000	2022 \$'000
Gross carrying amount		
Opening Balance	5,403	5,294
Additions	1,008	458
Disposals	(641)	(349)
Closing Balance	5,770	5,403
Accumulated amortisation and impairment		
Opening Balance	(3,602)	(3,062)
Disposals	632	456
Amortisation expense	(963)	(996)
Closing Balance	(3,933)	(3,602)
Net Carrying Value	1,837	1,801

Accounting policy – Right of Use Assets

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 32 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 19. 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 amortised 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 Council 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.

29. Current Liabilities – Payables

	2023 \$'000	2022 \$'000
Trade creditors	347	25
Accrued payables	1,437	2,260
Accrued payroll	674	537
Other creditors and accruals	192	(1)
	2,650	2,821

General creditors are unsecured, not subject to interest charges, and are normally settled by the relevant due date or 30 days.

Accounting policy – 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.

30. Trust Funds and Deposits

	2023 \$'000	2022 \$'000
Refundable building deposits	5,189	4,822
Refundable civic facilities deposits	11	9
Other refundable deposits	105	340
	5,305	5,171

Accounting policy – deposits

Amounts received as deposits by Council are recognised as a liability until they are returned or forfeited.

31. Interest Bearing Liabilities

Interest Bearing Liabilities

Unrestricted access was available at the reporting date to the following financial accommodation:

	2023 \$'000	2022 \$'000
Total Facilities		
Tascorp Loans	14,569	19,980
Bank overdraft	1,000	1,000
Corporate credit cards	40	40
	15,609	21,020
Used at reporting date		
Tascorp loans	14,569	19,980
	14,569	19,980
Current	5,505	5,411
Non-current	9,064	14,569
	14,569	19,980
Unused at reporting date		
Bank overdraft	1,000	1,000
Corporate credit cards	40	40
	1,040	1,040

The bank overdraft facility may be drawn at any time, and terminated by the bank without notice. Any overdraft at balance date is recognised at the principal amount. Interest rates are variable.

Accounting policy – interest bearing liabilities

Council's borrowing capacity is limited by the Local Government Act 1993. Borrowings are initially recognised at fair value, net of transaction costs incurred. They are subsequently measured at amortised cost. Any difference between proceeds (net of transaction costs) and redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

32. Provisions

	2023 \$'000	2022 \$'000
Current		
Employee entitlements*		
Annual leave**		
Opening balance	2,713	2,133
Additional provisions	1,108	2,101
Amounts used	(1,521)	(1,521)
Closing balance	2,300	2,713
Long service leave		
Opening balance	2,001	2,248
Additional provisions	221	91
Amounts used	(443)	(453)
Closing balance	1,779	1,886
Payroll tax attributable to long service leave	108	115
Total long service leave provision	1,887	2,001
Total Provisions	4,187	4,714
Non-Current		
Employee entitlements*		
Long service leave		
Opening balance	572	631
Increase/(decrease) in provisions	134	(92)
	706	539
Payroll tax attributable to long service leave	43	33
Closing balance	749	572

**The above includes annual leave purchased during the year

*Assumptions include an inflation factor in line with Council's Enterprise Bargaining Agreement (greater of 2.50% or CPI), discount factors equal to average relevant Reserve Bank of Australia wholesale market indicative mid rates (3.50%) and retention rates based on Council's historic data accumulated over a 25 year period.

Accounting policy – employee entitlements

Employee benefits are calculated in accordance with AASB 119 Employee Benefits and include entitlements to wages and salaries, annual leave, long service leave, superannuation and any other post-employment benefits as applicable. On-costs relating to employee benefits, such

32. Provisions (continued)

as workers compensation insurance, are calculated and included in the classification of employee entitlements. Liabilities owed to employees are recognised at the remuneration rate that Council expects to pay when the obligation is settled.

Wages and Salaries, Annual Leave and Sick Leave

Liabilities for wages and salaries and annual leave expected to be settled within 12 months are measured at their nominal value using remuneration rates expected to be paid when entitlements are taken. There is no liability for sick leave as sick leave is non-vesting. Annual leave not expected to be settled within 12 months is measured using the present value method.

Long Service Leave

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using interest rates on national government guaranteed securities with terms to maturity that match, as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as being current. To the extent that it is expected that settlement of leave will give rise to the payment of superannuation contributions, superannuation contributions are accrued as part of the provision for leave

Retirement Benefit Obligations

Employees of the Council may be entitled to benefits on retirement, disability or death through schemes external to the Council. Council contributes to a defined benefits superannuation fund and various defined contribution funds on behalf of its employees. All funds to which Council contributes are operated independently of Council.

Since the defined benefits superannuation fund to which Council contributes is fully funded and is recognised as a multi-employer scheme no liability is required to be recognised. No asset is recognised as the surplus attributable to each contributing council cannot be accurately calculated. Further disclosure regarding this matter is made at note 38. Council has no further obligations with respect to defined contribution funds.

33. Leases

	2023 \$'000	2022 \$'000
Lease Liabilities	1,967	1,956
	1,967	1,956
Current	910	851
Non-Current	1,057	1,105

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

33. Leases (continued)

	WITHIN 1 YEAR \$'000	1 – 2 YEARS \$'000	2 – 3 YEARS \$'000	3 – 4 YEARS \$'000	4 – 5 YEARS \$'000	AFTER 5 YEARS \$'000	TOTAL \$'000
2023							
Lease Payments	1,002	550	300	171	94	42	2,159
Finance Charges	(92)	(51)	(27)	(14)	(5)	(3)	(192)
Net Present Value	910	499	273	157	89	39	1,967
2022							
Lease Payments	933	637	315	122	52	52	2,111
Finance Charges	(82)	(41)	(17)	(7)	(3)	(5)	(155)
Net Present Value	851	596	298	115	49	47	1,956

Accounting policy – Leases

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.

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 (leases with a lease term of 12 months or less) and leases of low-value assets (where 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.

Accounting policy – Contract Liabilities

Council recognised the following contract liabilities with customers:

- 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.
- Grants received in advance includes funds received under enforceable contracts which require Council to construct identified assets 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.

34. Contract Liabilities

	2023 \$'000	2022 \$'000
Current		
Rates and charges in advance	1,368	1,192
Grants received in advance	1,917	1,725
	3,285	2,917

	2023 \$'000	2022 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the period		
Rates and charges in advance	1,192	877
Grants received in advance	223	-
	1,415	877

35. Reserves

	2023 \$'000	2022 \$'000
a) Composition		
Asset Revaluation Reserve (Represents net increments arising from the revaluation of non-current assets).	410,615	370,725
Infrastructure Renewal Reserve* (Represents unused amounts collected to fund future renewal of existing infrastructure assets).	32,112	29,292
Commonwealth Funded Programmes Reserve* (Represents unused funds subject to grant programmes operated by the Commonwealth Government. Such funds are subject to grant agreements and are applied as such).	758	411
General Reserve* (Represents amounts appropriated for general future uses, typically planned projects, expected events and contingencies.)	3,212	2,213
Rosny Park Child Care Reserve* (Represents the cumulative operating result of the Rosny Park Child Care Centre. Meets ongoing operations of the centre).	383	221
Car Parking Reserve* (Represents funds contributed in lieu of providing car parking as part of commercial developments. Provides for provision of alternative car parking facilities in the areas collected).	2,497	1,445
Public Art Reserve* (Represents funds contributed by developers in lieu of providing public art as part of commercial developments. Provides an alternative means for the creation of public art in the areas / precincts in which it was collected).	22	21
Public Open Space Reserve* (Represents funds contributed in lieu of providing public open space as part of subdivision developments. Provides for purchase of alternative public open space assets in the areas collected).	4,269	3,297
Headworks Reserve* (Represents funds contributed by property developers to provide for future augmentation of Council infrastructure to meet additional capacity demands arising from property development).	1,814	1,406
Fair Value Reserve (Represents increments/decrements in the fair value of Council's equity share in the Water Corporation).	(29,390)	(34,721)
Loan Funding Renewal Reserve* (Represents unused amounts collected to fund the future repayment of loan funding for development of infrastructure assets).	7,513	12,418
Capital Contingency Reserve* (Represents unused amounts collected to fund the future development of infrastructure assets).	736	–
	434,541	386,728
b) Movements		
Asset Revaluation Reserve		
Balance at the beginning of the financial year	370,725	323,166
Net increment (decrement) on revaluation of assets	39,890	47,559
	410,615	370,725

* These reserves are supported by cash held, and noted as Subject to external and/or internal restrictions within Note 15 of these Financial Statements.

35. Reserves (continued)

	INFRASTRUCTURE RENEWAL RESERVE		COMMONWEALTH FUNDED PROGRAMMES RESERVE		GENERAL RESERVE		ROSNY PARK CHILD CARE RESERVE	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Balance at the beginning of the financial year	29,292	29,206	411	1,607	2,213	1,305	221	93
Amount transferred from accumulated surplus	13,795	11,645	487	303	2,214	1,077	162	128
Amount transferred to accumulated surplus	(10,180)	(11,559)	(140)	(1,499)	(1,215)	(169)	-	-
Transfer (to)/from other reserves	(795)	-	-	-	-	-	-	-
Balance at the end of the financial year	32,112	29,292	758	411	3,212	2,213	383	221

	CAR PARKING RESERVE		PUBLIC ART RESERVE		PUBLIC OPEN SPACE RESERVE		HEADWORKS RESERVE	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Balance at the beginning of the financial year	1,445	1,056	21	1	3,297	3,028	1,406	302
Amount transferred from accumulated surplus	1,052	389	1	20	974	269	399	1,104
Amount transferred to accumulated surplus	-	-	-	-	(2)	-	(50)	-
Transfer (to)/from other reserves	-	-	-	-	-	-	59	-
Balance at the end of the financial year	2,497	1,445	22	21	4,269	3,297	1,814	1,406

	FAIR VALUE RESERVE		LOAN FUNDING RENEWAL RESERVE		CAPITAL CONTINGENCY RESERVE	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Balance at the beginning of the financial year	(34,721)	(39,171)	12,418	10,650	-	-
Amount transferred from accumulated surplus	-	-	-	4,425	876	-
Amount transferred to accumulated surplus	-	-	(4,905)	(2,657)	(876)	-
Transfer (to)/from other reserves	-	-	-	-	736	-
Fair Value adjustment on revaluation	5,331	4,450	-	-	-	-
Balance at the end of the financial year	(29,390)	(34,721)	7,513	12,418	736	-

36. Reconciliation of Net Cash Inflow from Operating Activities to Surplus/(Deficit)

	2023 \$'000	2022 \$'000
Net cash inflow from operating activities	22,255	26,836
Depreciation	(16,144)	(14,683)
Contribution of assets	20,464	10,269
Gain/(Loss) on retirement or disposal of assets	(1,659)	(1,477)
Share of net results of associates	2,684	1,484
Government grants – capital	3,024	2,168
Change in operating assets and liabilities		
Increase (decrease) in rates receivable	857	(222)
Increase (decrease) in other debtors and prepayments	2,662	(789)
Increase (decrease) in stock on hand	2	(3)
(Increase) decrease in creditors and accruals	(331)	(2,636)
(Increase) decrease in provision for employee entitlements	350	(274)
Surplus/(Deficit)	34,164	20,673

37. Commitments for Expenditure

a) Capital Commitments

Capital expenditure contracted for at the reporting date but not recognised in the financial statements as liabilities:

	2023 \$'000	2022 \$'000
Buildings	283	1,083
Infrastructure	14,446	5,099
	14,729	6,182
These expenditures are payable:		
Not later than one year	14,729	6,182
	14,729	6,182

b) Operational Contracts

Council has entered into long term contracts for operational expenditure in respect of:

- Waste collection (expires November 2029)
- Green organics collection (expires November 2029)
- Green organics disposal (expires July 2032)
- Recycling collection (expires November 2029)
- Recycling processing (expires June 2032)
- Waste transfer facilities (expires July 2032)
- Software (expires July 2025)*

Estimated remaining payments under these contracts total \$56.31 million.

* A revised contract has been negotiated, however at the date of signing has not been executed by Council.

38. Operating leases

a) Operating Lease Commitments

i) Maturity analysis of operating lease payments to be received

	2023 \$'000	2022 \$'000
Year 1	699	621
Year 2	685	609
Year 3	691	613
Year 4	699	616
Year 5	693	629
Year 6 and onwards	10,597	10,636
Total	14,064	13,724

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

	2023 \$'000	2022 \$'000
Lease income on operating leases	752	675
Therein lease income relating to variable lease payments that do not depend on an index or rate	358	320

39. 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 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 2023 the Council contributed 0% 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 deficiency.

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% pa
- Salary Inflation 2.75% pa
- Price Inflation n/a

The actuarial review concluded that:

1. 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.
2. 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.
3. Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2020.

Given the strong financial position of the Fund, the Actuary recommended that the Council continue their contribution holiday and contribute 0% of salaries from 1 July 2021 until 1 July 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 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.

39. Superannuation (continued)

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

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super. However it is likely that Rule 15.2 would be applied in this case (as detailed above).

The Fund is a defined benefit Fund.

The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.

During the reporting period the amount of contributions paid to defined benefits schemes was \$50,793 (2021/22: \$47,012), and the amount paid to accumulation schemes was \$2.79 million (2021/22: \$2.39 million).

During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$45,000, and to accumulation schemes is \$3.05 million.

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, have 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.

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 2022, showed that the Fund had assets of \$49.53 million and members' Vested Benefits were \$40.79 million. These amounts represented 0.20% and 0.17% respectively of the corresponding total amounts for Spirit Super.

As at 30 June 2022 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2022 were \$780,908 and \$229,521 respectively.

40. Subsequent Events

No events subsequent to balance date have been identified which would materially affect these statements.

41. Contingent Assets

a) De-recognised Assets

Council has entered into long term leases over two of its properties.

Council is the owner of the Bellerive Oval. It entered into a 45 year lease over this property on 9 October 2001.

Council is also part owner of the Copping landfill. The owners of the landfill entered into a 50 year lease over this property which commenced on 21 March 2001.

The length and terms of these leases means that control over the assets has effectively passed to the lessees. Consequently the assets are treated as contingent and have not been included in Council's Balance Sheet.

Carrying amounts and depreciation expense in respect of these assets were:

	\$'000
Bellerive Oval – written down value at derecognition (1 July 2012)	24,062
Copping Landfill – written down value at derecognition (1 July 2012)	2,691
	26,753
Depreciation was charged in 2011/12 on these assets as follows:	
Bellerive Oval	850
Copping Landfill	70
	920

Various Council properties contain improvements over which Council does not hold effective control. These are generally minor in nature and include pavilions, change facilities, and improvements for sporting, social, and other community purposes.

Accounting policy – contingent assets (de-recognised assets)

Council owns the Bellerive Oval and has leased this asset to Cricket Tasmania for a minimum period of 45 years. Council is part owner of the Copping landfill site. The landfill and associated land has been leased to the Copping Refuse Disposal Site Joint Authority for 50 years. Both of these leases are dated 2001. It is Council's opinion that control over these assets including maintenance obligations has been effectively transferred to the lessees, making the probability that significant future economic benefits will flow to Council unlikely (other than rental income). Other

41. Contingent Assets (continued)

than the relevant value of the land Council has not included these assets in its balance sheet. This treatment is in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

42. Special Committees

Under Section 24 of the *Local Government Act 1993* a Council may appoint Special Committees. The Council had 3 such Committees in operation as at 30 June 2023.

The operations of the Special Committees are consolidated in to Council's financial statements and are summarised as follows:

Committee	INCOME 2022/23 \$'000	EXPEND- ITURE 2022/23 \$'000	NET RESULT 2022/23 \$'000	NET ASSETS 2022/23 \$'000
Clarence City Band	19	29	(10)	46
Howrah Community Centre ¹	385	417	(32)	(137)
Geilston Bay Community Centre	1	1	-	1
	405	447	(42)	(90)

Committee	INCOME 2021/22 \$'000	EXPEND- ITURE 2021/22 \$'000	NET RESULT 2021/22 \$'000	NET ASSETS 2021/22 \$'000
Lindisfarne Community Activities Centre	27	11	16	-
Clarence City Band	39	38	1	56
Howrah Community Centre	317	324	(7)	(83)
Geilston Bay Community Centre	1	1	-	1
	384	374	10	(26)

1. The Committee of Howrah Community Centre ceased operating at the end of the financial year, with operations of the centre now conducted directly by council.

* Due to timing of receipt of these records, some data remains unaudited.

43. Contingent Liabilities

a) Bank guarantees

Bank guarantees in existence at balance date were as follows:

	2023 \$'000	2022 \$'000
Howrah Bowls Club*	300	300
	300	300

* As of 21 August 2023 this guarantee was unconditionally discharged.

Note: As a contingent liability, the above item has not been brought to account.

44. Significant Business Activities

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

	CLARENCE CHILDREN'S SERVICES		CLARENCE AQUATIC CENTRE	
	2022/23 \$'000	2021/22 \$'000	2022/23 \$'000	2021/22 \$'000
REVENUE				
User Charges	5,094	4,664	-	-
Grants	74	24	-	-
Rental Income	-	-	111	94
Other Income	41	16	-	-
Total Revenue	5,209	4,704	111	94
EXPENDITURE				
Direct				
Employee Costs	2,880	2,453	-	-
Materials and contracts	1,630	1,775	438	362
Utilities	7	10	150	131
Other Expenses	271	94	-	-
Indirect				
Engineering and Administration	82	80	-	-
Total Expenses	4,870	4,412	588	493
NOTIONAL COST OF FREE SERVICES RECEIVED				
Capital Costs				
Depreciation and amortisation	27	27	58	31
Opportunity cost of capital	106	19	123	23
Total Capital Costs	133	46	181	54
Competitive neutrality adjustments				
Rates and land tax	16	16	12	11
Calculated Surplus/(Deficit)	312	265	(535)	(430)
Competitive neutrality adjustments	190	230	(670)	(464)

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 the requirements of the National Competition Policy, that Clarence Children's Services and Clarence Aquatic Centre as defined above are considered significant business activities. Clarence Children's Services is the consolidation of the Rosny Child Care Centre, Family Day Care, Outside of School Hours Care, and Vacation Care.

Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- The opportunity cost is based on applying the effective (weighted) average interest rate of cash assets per note 16
- Materials, contracts and employee costs are based on actual expenditure on each activity
- Tax calculation has not been included as it is considered to be immaterial
- Depreciation is based on assets associated with the activity

45. Financial Management Indicators

	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
Net liquid assets/(liabilities) 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.	81,601	69,139	59,537	57,843
Underlying surplus/(deficit) Net result for the year <i>Less non-operating income</i> Capital contributions and recognition of assets Specific capital grants for new assets Grants received in advance – current year Grants received in advance – prior year Underlying surplus/(deficit) This measure shows Council's estimated operating result net of non-structural items such as specific purpose capital grants and other contributions of capital.	34,164	20,673	28,552	13,249
	(22,256)	(11,708)	(21,568)	(7,021)
	(2,609)	(1,336)	(2,168)	(931)
	(3,769)	(2,470)	(1,530)	(1,510)
	2,470	1,530	1,510	1,430
	8,000	6,689	4,796	5,217
Net financial liabilities ratio <i>Net financial liabilities/Recurrent Income</i> This ratio indicates the net financial obligations of Council compared to its recurrent income. <i>*Benchmark: > 0%</i> <i>(within range of -50% to 0% is acceptable)</i>	95%	90%	83%	84%
Underlying surplus ratio <i>Underlying surplus/(deficit)/Recurrent Income</i> This ratio serves as an overall measure of financial operating effectiveness. <i>*Benchmark: >1.0</i>	9.1	8.6	6.8	7.6

46. Asset Management Indicators

	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
Asset consumption ratio roads	46%	46%	46%	45%
Asset consumption ratio stormwater	63%	63%	64%	52%
Asset consumption ratio buildings	85%	88%	87%	88%
<i>Current replacement cost</i>				
This ratio indicates the level of service potential available in Council's existing asset base based on accounting estimates.				
<i>*Benchmark: >60%</i>				
Asset renewal funding ratio	108%	95%	95%	95%
<i>Projected capital outlays/Projected capital expenditure funding</i>				
This ratio measures Council's capacity to fund future asset replacement requirements based on its 10 Year Financial Management Plan.				
<i>*Benchmark: 100%</i>				
<i>(within range of 90% to 100% is acceptable)</i>				
Asset sustainability ratio	65%	70%	86%	69%
<i>Capital outlays on replacement or renewal of existing assets/ Annual depreciation expense</i>				
This ratio calculates the extent to which Council is maintaining operating capacity through renewal of its existing asset base.				
<i>*Benchmark: 100%</i>				
The Asset sustainability ratio is below benchmark due to the timing of major projects and less expenditure allocated to renewal activities during the year.				
<i>* Benchmarks as per Local Government (Management Indicators) Order 2014</i>				

47. Related Party Transactions

a) Responsible Persons

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

Councillors

- Cr Brendan Blomeley (Mayor from 1/11/2022)
- Cr Allison Ritchie (Deputy Mayor from 1/11/2022)
- Cr Heather Chong
- Cr Jade Darko (elected 1/11/2022)
- Cr Emma Goynes (elected 1/11/2022)
- Cr Daniel Hulme (elected 1/11/2022)
- Cr Bree Hunter (elected 1/11/2022)
- Cr Richard James
- Cr Wendy Kennedy
- Cr Tony Mulder
- Cr James Walker
- Cr Beth Warren
- Cr Doug Chipman (ceased 1/11/2022)
- Cr Luke Edmunds (ceased September 2022)
- Ald Dean Ewington (ceased 1/11/2022)
- Ald John Peers (ceased 1/11/2022)
- Ald Sharyn von Bertouch (ceased 1/11/2022)

Chief Executive Officer

- Ian Nelson

47. Related Party Transactions (continued)

b) Councillor Remuneration

2022/23					
NAME	SHORT TERM EMPLOYEE BENEFITS			REIMBURSEMENT OF EXPENSES \$'000	TOTAL \$'000
	ALLOWANCES \$'000	VEHICLES ¹ \$'000	TOTAL COMPENSATION \$'000		
Mayor	113	21	134	6	140
Deputy Mayor	54	-	54	3	57
Councillors	312	-	312	23	335
Total	479	21	500	32	532

2021/22					
NAME	SHORT TERM EMPLOYEE BENEFITS			REIMBURSEMENT OF EXPENSES \$'000	TOTAL \$'000
	ALLOWANCES \$'000	VEHICLES ¹ \$'000	TOTAL COMPENSATION \$'000		
Mayor	111	24	135	3	138
Deputy Mayor	55	-	55	4	59
Councillors	312	-	312	18	330
Total	478	24	502	25	527

The above statement of Allowances and Expenses paid to the Mayor, Deputy Mayor and Councillors is provided in accordance with Section 72 of the *Local Government Act 1993*, and AASB 124 *Disclosure of Related Party Transactions*.

- 1 Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel & other consumables, maintenance costs and parking. Amount shown is net of costs reimbursed.

c) Key Management Personnel Remuneration

2022/23								
REMUNERATION BAND	NUMBER OF EMPLOYEES	SHORT TERM EMPLOYEE BENEFITS			POST EMPLOYMENT BENEFITS		NON MONETARY BENEFITS ⁶ \$'000	TOTAL \$'000
		SALARY ¹ \$'000	VEHICLES ² \$'000	OTHER ALLOWANCES AND BENEFITS ³ \$'000	SUPER-ANNUATION ⁴ \$'000	TERMINATION BENEFITS ⁵ \$'000		
\$1- \$20,000*	1	14	2	3	2	-	1	22
\$20,001- \$40,000	2	38	4	5	5	-	2	54
\$60,001- \$80,000	1	52	6	7	7	-	5	77
\$100,001- \$120,000	1	78	8	13	11	-	2	112
\$120,001- \$140,000	2	199	18	11	26	3	1	258
\$180,001- \$200,000	4	627	48	12	79	-	8	774
\$200,001- \$220,000	2	322	24	4	42	15	16	423
\$220,001- \$240,000	2	380	24	-	47	-	(64)	387
\$340,001- \$360,000	1	308	12	-	28	-	26	374
Total		2,018	146	55	247	18	(3)	2,481

47. Related Party Transactions (continued)

c) Key Management Personnel Remuneration (continued)

2021/22		SHORT TERM EMPLOYEE BENEFITS			POST EMPLOYMENT BENEFITS		NON MONETARY BENEFITS ⁶ \$'000	TOTAL \$'000
		SALARY ¹ \$'000	VEHICLES ² \$'000	OTHER ALLOWANCES AND BENEFITS ³ \$'000	SUPER- ANNUATION ⁴ \$'000	TERMINATION BENEFITS ⁵ \$'000		
REMUNERATION BAND	NUMBER OF EMPLOYEES							
\$40,001- \$60,000*	1	36	13	-	4	-	6	59
\$180,001- \$200,000	5	762	60	-	95	-	42	959
\$200,001- \$220,000	3	524	36	4	70	-	(11)	623
\$220,001- \$240,000	1	185	12	-	23	-	(14)	206
\$320,001- \$340,000	1	290	12	-	26	-	13	341
Total		1,797	133	4	218	-	36	2,188

* Employees within these remuneration bands were acting in a key management role for a period of greater than 4 weeks. The above statement of total annual remuneration paid to employees of Council who hold positions designated by Council as being senior positions is provided in accordance with Section 72 of the *Local Government Act 1993*, and AASB 124 *Disclosure of Related Party Transactions*.

The above statement of total annual remuneration paid to employees of Council who hold positions designated by Council as being senior positions is provided in accordance with Section 72 of the *Local Government Act 1993*, and AASB 124 *Disclosure of Related Party Transactions*.

1. Salary includes all forms of consideration paid and payable for services rendered and compensated absences.
2. The value of vehicles provided reflects that amount specified in individual employment agreements.
3. Other allowances and benefits include the payment of higher duties allowances and cashed out annual leave.
4. Superannuation means the contribution to the superannuation fund of the individual.
5. Termination benefits include all forms of benefit paid or accrued as a consequence of termination.
6. Non-monetary benefits represents movements in accruals for annual and long service leave, and is not included in the determination of remuneration band.

d) Remuneration Principles

Councillors

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

Executives

Remuneration of key management personnel is based on an assessment of current market remuneration for similar positions. Employment terms and conditions of senior executives are contained in individual employment contracts or relevant industrial awards.

Short term incentive payments

Council does not make short term incentive payments.

e) Transactions with Related Parties

There have been no interests notified to the Chief Executive Officer by Councillors pursuant to S84 of the *Local Government Act 1993* in respect of any body or organisation with which Council has major financial dealings.



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

Opinion

I have audited the financial report of Clarence City Council (Council), which comprises the statement of financial position as at 30 June 2023 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the Chief Executive Officer.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2023 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 46, nor the Significant Business Activities disclosed in note 44 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.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer 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 Chief Executive Officer 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 Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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



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

1 November 2023
Hobart

APPENDIX A

ALLOWANCES AND EXPENSES

The following is a statement of allowances and expenses paid to the Mayor, Deputy Mayor and Aldermen/Councillors provided in accordance with Section 72 of the *Local Government Act 1993*.

POST LOCAL GOVERNMENT ELECTIONS – October 2022

	ALLOWANCE	EXPENSES	TOTAL AMOUNT
Councillor Blomeley, Mayor ¹	\$87664.10	\$14475.45	\$102139.55
Councillor Chong	\$40133.14	\$9992.15	\$50125.29
Councillor Darko	\$20585.73	\$2606.38	\$23192.11
Councillor Goyne	\$20585.73	\$7997.66	\$28583.39
Councillor Hulme	\$20585.73	\$5493.54	\$26079.27
Councillor Hunter	\$20585.73	\$10984.21	\$31569.94
Councillor James	\$32119.25	\$4370.94	\$36490.19
Councillor Kennedy	\$32119.25	\$5310.12	\$37429.37
Councillor Mulder	\$32119.25	\$7386.18	\$39505.43
Councillor Ritchie, Deputy Mayor	\$34889.91	\$4508.64	\$39398.55
Councillor Walker	\$31882.82	\$3918.26	\$35801.08
Councillor Warren	\$32119.25	\$6358.50	\$38477.75
	\$405389.89	\$83402.034	\$88791.92

1) The Mayor also receives a fully maintained vehicle for private use.

PRE LOCAL GOVERNMENT ELECTIONS – October 2022

	ALLOWANCE	EXPENSES	TOTAL AMOUNT
Alderman Chipman, Mayor ¹	\$41700.81	\$1476.95	\$43177.76
Alderman Edmunds	\$2425.16	\$99.99	\$2525.15
Alderman Ewington	\$11533.52	\$133.32	\$11666.84
Alderman Peers	\$11533.52	\$113.32	\$11646.84
Alderman von Bertouch	\$11533.52	\$1650.41	\$13183.93
	\$78726.53	\$3473.99	\$82200.52

1) The Mayor also receives a fully maintained vehicle for private use.

APPENDIX B

COUNCILLOR ATTENDANCE

The following is a statement of the attendance of Aldermen/Councillors at Meetings of Council during the 2022/2023 financial year, in accordance with Section 72 of the *Local Government Act, 1993*.

COUNCIL MEETINGS

PRE LOCAL GOVERNMENT ELECTIONS – October 2022

	MEETINGS HELD	MEETINGS ATTENDED
Alderman Blomeley	6	6
Alderman Chipman, Mayor	6	6
Alderman Chong, Deputy Mayor	6	6
Alderman Edmunds	6	6
Alderman Ewington	6	6
Alderman James	6	6
Alderman Kennedy	6	6
Alderman Mulder	6	6
Alderman Peers*	6	5
Alderman von Bertouch*	6	5
Alderman Walker	6	6
Alderman Warren*	6	5

*Leave of Absence approved:

- Alderman Peers
– Council Meeting of 25 July 2022
- Alderman Warren
– Council Meeting of 15 August 2022
- Alderman von Bertouch
– Council Meeting of 5 September 2022

COUNCIL MEETINGS

POST LOCAL GOVERNMENT ELECTIONS – October 2022

	MEETINGS HELD	MEETINGS ATTENDED
Councillor Blomeley, Mayor	14	14
Councillor Chong	14	13
Councillor Darko	14	14
Councillor Goyne*	14	13
Councillor Hulme	14	14
Councillor Hunter	14	14
Councillor James	14	14
Councillor Kennedy*	14	11
Councillor Mulder	14	14
Councillor Ritchie, Deputy Mayor	14	13
Councillor Walker*	14	13
Councillor Warren	14	14

*Leave of Absence approved:

- Councillor Kennedy
– Annual General Meeting of 5 December 2022
- Councillor Walker
– Council Meeting of 23 January 2023
- Councillor Goyne
– Council Meeting of 5 June 2023

**Note, Council Meeting of 16 January 2023 was adjourned to 23 January 2023.

APPENDIX C

PROVISIONS OF GOODS AND SERVICES

The following is a report in relation to contracts for supply or provision of goods or services valued at or exceeding \$250,000 (excluding GST) that is entered into or extended between 1 July 2022 and 30 June 2023. This is in accordance with Regulation 29 of the *Local Government (General) Regulations 2015*.

CONTRACT DESCRIPTION	CONTRACT START DATE	CONTRACT EXPIRY DATE	OPTIONS FOR EXTENSION	VALUE	BUSINESS NAME OF SUCCESSFUL CONTRACTOR	BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR
T1462-22 Verge and Horse Trail Maintenance	29/7/2022	26/7/2024	One year	\$298,105.53	LMRS Pty Ltd	Collins SBA, 29 Murray Street, Hobart, Tasmania 7000
T1459-22 Blossom Crescent Park- Construction of Playground and Community Facilities	9/1/2023	1/10/2024 end of Defects Liability Period		\$811,060.00	Parkway Enterprises (TAS) Pty Ltd ATF Harris Family Trust Trading as SLS Landscape Group	14-16 Hale Street, Derwent Park, Tasmania 7009
Q1466-22 City Heart Plan Consultancy Services	14/9/2022	30/6/2023		\$258,690.00	MGS Architects Pty Ltd	10-22 Manton Lane, Melbourne, Victoria 3000
T1448-21 Parking Monitoring and Management Solution	26/5/2023	15/12/2028	Three years	\$1,100,000.00 (5-year contract)	DCA Cities Holdings Pty Ltd	Level 6, 30 Convention Centre Place, South Wharf, Victoria 3006
T1471-22 Richmond Riverbank Park Infrastructure Upgrade	9/1/2023	8/08/2024 end of Defects Liability Period		\$707,949.50	State-wide Earthworks Pty Ltd	ACCRU Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018
T1465-22 Jervis Street, South Arm – Stormwater Upgrade	27/2/2023	2/06/2024 end of Defects Liability Period		\$444,755.00	State-wide Earthworks Pty Ltd	ACCRU Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018
T1353-19 Percy Street, Bellerive – Stormwater and Pedestrian Infrastructure Upgrade	3/7/2023	20/10/2024 end of Defects Liability Period		\$1,181,436.00	State-wide Earthworks Pty Ltd	ACCRU Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018
T1467-22 Annual Hard Waste Collection Service 2022-2023	6/2/2023	31/3/2023		\$301,437.00	Corporate Maintenance Solutions (Tas) Pty Ltd	49 Molle Street, Hobart, Tasmania 7000
T1483-22 Annual Reseal Program – Asphalt Resurfacing Work 2022-2023	31/7/2023	16/09/2024 end of Defects Liability Period		\$518,945.30	Downer EDI Works Pty Ltd	3 Whitestone Drive, Granton, Tasmania 7011

CONTRACT DESCRIPTION	CONTRACT START DATE	CONTRACT EXPIRY DATE	OPTIONS FOR EXTENSION	VALUE	BUSINESS NAME OF SUCCESSFUL CONTRACTOR	BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR
T1452-22 South Arm Oval – Construction of Playground and Landscaping	17/4/2023	12/09/2024 end of Defects Liability Period		\$289,835.50	Botanic Resources	4 Stanton Place, Cambridge, Tasmania 7170
T1478-22 Microsurfacing Works- Resealing Program	16/10/2023	30/11/2026 end of Defects Liability Period		\$2,233,815.25	Colas Solutions	6-10 Octal Street, Yatala, Queensland 4207
T1484-22 Annual Reseal Program – Spray Seal Works 2022-2023	22/5/2023	29/11/2025 end of Defects Liability Period		\$763,511.30	Downer EDI Works Pty Ltd	3 Whitestone Drive, Granton, Tasmania 7011
T1421-21 Beach Street, Bellerive – Stormwater Upgrade	16/5/2023	1/10/2025 end of Defects Liability Period		\$8,987,400.25	BlackCap Construction Pty Ltd	Level 1, 160 Collins Street, Hobart, Tasmania 7000
T1490-23 Risdon Street, Risdon Stormwater Upgrade	7/6/2023	17/11/2024 end of Defects Liability Period		\$275,195.00	State-wide Earthworks Pty Ltd	ACCRU Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018
T1480-22 Annual Footpath Reconstruction Program 2023-2024	1/7/2023	31/06/2024	One year	\$772,445.64	Earth Innovations Pty Ltd	4 Marana Avenue, Rose Bay, Tasmania 7015
Superintendent's Representative for the Beach Street, Bellerive Stormwater Upgrade Project	28/7/2023	1/10/2025 end of Defects Liability Period for T1421-21		\$165,000.00 estimate. Due to the complex nature of the Beach Street stormwater upgrade project, the amount of work can not be foreseen, with potential to exceed the tender threshold.	Sugden and Gee Pty Ltd	Level 1, 29 Salamanca Court, Lauderdale Tasmania 7021

APPENDIX D

STATEMENT OF GRANTS AND BENEFITS

Statement of Grants and Benefits provided in accordance with *Section 77 of the Local Government Act 1993*.

RECIPIENT	AMOUNT	RECIPIENT	AMOUNT
Hobart Cat Centre	\$4,545.45	Ellie Mason	\$150.00
Cycling South	\$12,000.00	Susan Speare	\$150.00
Lions Club Of Hobart Town/Circus Quirkus	\$120.00	Hamish McGuire	\$150.00
Bernadette Nordstrom	\$150.00	Jack Woodberry	\$150.00
Lillian Berry	\$150.00	Jorja Mcilwarth	\$150.00
Special Olympics Tasmania	\$150.00	Cantiamo Ladies Choir	\$150.00
Lilly Temple	\$150.00	Lions Club Of Hobart Town	\$120.00
Stella Thompson	\$150.00	Chloe Broomhall	\$150.00
Erin Watkinson	\$150.00	Sally Mollison	\$150.00
Andrew Watkinson	\$150.00	Little Island Waffle Co Pty Ltd	\$100.00
Anita Silva	\$150.00	Fried & Loaded	\$100.00
Jessica Smith	\$150.00	Taco Taco	\$400.00
Benjamin Korotki	\$150.00	Cantina Latina	\$100.00
Jasper Hay	\$150.00	Chan Bao	\$200.00
Isabelle Beames	\$150.00	Tourism Tasmania	\$241.36
Oliver Beames	\$150.00	Richmond Village Fair and Events	\$714.55
Claire Murray	\$150.00	Pipe Clay Coastcare Group	\$1,500.00
Paige Nowland	\$150.00	Dominoes Basketball Club	\$1,500.00
Young Voices Hobart	\$300.00	Pickleball Association Tasmania	\$1,070.00
The Cremorne Community Group	\$150.00	Easter Shore Jets Netball Club	\$1,500.00
Audrey Farrelly	\$150.00	Clarence District Cricket Club	\$1,494.05
Angus Anderson Gillham	\$150.00	Gurkha Legends	\$1,500.00
Jaxsy Collins	\$150.00	Eat Well Tasmania	\$1,500.00
Henry Mollon	\$150.00	Choral Productions Tasmania	\$1,500.00
Ariana Reeve	\$100.00	Warrane Mornington Neighbourhood Centre Inc	\$1,500.00
Olive Smith	\$150.00	The Australian International Youth Association	\$1,500.00
Brock Chapman	\$150.00	Tasmanian Junior Beekeepers Inc	\$1,464.95
Oliver Byrne	\$150.00	Clarence Gymnastics Association	\$1,500.00
Lauren Carvosso	\$150.00	University of the Third Age	\$1,000.00
Isabella Sproule	\$150.00	Dragons Abreast Tasmania Hobart	\$1,500.00
Sam De Salis	\$150.00	Coal River Valley Historical Society Inc	\$600.00
Imogen Ransley	\$150.00	Bellerive Historical Society Inc	\$1,201.95
Tobias Sampson	\$150.00	All That We Are	\$1,500.00
Rotary Club Of Hobart Inc	\$120.00	South Arm Peninsula Residents Association	\$600.00
Eleanor Williams	\$150.00	Rosny Park Tennis Club Incorporated	\$6,493.90
Tournament of the Minds Team Oceans 6 1/2	\$300.00	Clarence Sea Scout Group	\$1,320.00
Tournament of the Minds Team Arts Secondary	\$300.00	A Fairer World	\$4,500.00
Tournament of the Minds Team Lauren's Librarian	\$300.00	Mia Fahey	\$119.10
Families Tasmania	\$150.00	Coal River Valley Tasmania Tourism Association Inc	\$13,850.00
Benson O'Brien	\$150.00	Lindisfarne RSL Sub-Branch Inc	\$2,967.00
Mikaila Pedder	\$150.00	Hobart Athletic Club	\$1,000.00
Henry Garnham	\$150.00	Business East Inc	\$2,500.00
Ezekiel Prebble	\$150.00	Hobart Malayali Association (HMA) Inc	\$2,210.00
Bellerive Bluff Land and Coastcare Inc	\$150.00	Richmond Village Fair and Events Inc	\$126,900.00
Amelie Durose	\$150.00	Tipalea Private No 16 Pty Ltd	\$114,488.00
Oscar Wiggins	\$150.00	Colin Howlett	\$4,263.60
John Colquhoun	\$150.00	Rural Rate Remissions	\$184,755.00
Blake Harper	\$150.00	Council Portion of Pension Remission	\$165,075.00
Jessica Gardner	\$150.00	Revaluation Rebates	\$4,411.00
Tony Lawrence	\$150.00	Boat Shed Rebates	\$3,625.00
Sienna Lawrence	\$150.00	Conservation Covenants Remissions	\$4,271.00
Joshua Barnes	\$150.00	Public Benefit Discount and Community service obligations to individuals and groups for leased council properties. Other community service obligations will be identified when leases are reviewed.	\$247,693.00
Charlotte Barnes	\$150.00		
Jacob Jones	\$150.00		
Marlee Kmet	\$150.00		
Evie Ward	\$150.00		

Amount excludes GST





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Clarence City Council