

14.4 ANNUAL REPORT 2024/25

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Strategic Plan Reference

Key Priority Area: 1 Encourage and support a safe, healthy and connected community.

Strategic Outcome: 1.1 A Council that engages with and enables its community.

1. PURPOSE

1.1 The purpose of this report is to present Council with the Annual Report 2024/25.

2. BACKGROUND

2.1 Council is required to prepare an Annual Report which summarises the activities of Council for the preceding financial year.

3. STATUTORY REQUIREMENTS

3.1 Section 72 of the *Local Government Act 1993* (the Act) requires councils to prepare an Annual Report and make copies available for public inspection.

4. DISCUSSION

4.1 The Annual Report 2024/25 included as an attachment to this report summarises the implementation of Council's 2024/25 Annual Plan and provides details of the Council's achievements for that period.

5. FINANCE

5.1 The Annual Report includes the financial statements and the audit opinion from the Auditor-General.

6. ENVIRONMENT

6.1 There are no environmental matters associated with this report.

7. COMMUNICATION AND CONSULTATION

7.1 The Annual Report will be published on Council's website, and members of the public will be invited to make submissions on the report for discussion at the Annual General Meeting on Saturday, 7 December 2025.

8. RISK

8.1 Failure to produce an Annual Report would result in Council being non-compliant with the Act.

9. CONCLUSION

9.1 It is recommended that the Annual Report be endorsed.

10. RECOMMENDATION

That Council endorse the attached Annual Report 2024/25.

ATTACHMENTS

1. Annual Report

ANNUAL REPORT



2024/
2025

Kingborough



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ACKNOWLEDGEMENT TO TRADITIONAL CUSTODIANS

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

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

Acknowledgements

Council wishes to thank all contributors and stakeholders involved in the development of this document.

Accessibility

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

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Kingborough Council is pleased to present its 2024–2025 Annual Report, reflecting our ongoing commitment to transparency, accountability, and service to the community.

In accordance with the *Local Government Act 1993*, all Tasmanian councils are required to prepare an annual report. This document outlines how Council has managed public funds to deliver essential infrastructure and services, while also advancing the municipality's social, environmental, and economic wellbeing.

The report highlights our achievements, challenges, and opportunities over the past financial year. It provides insights into Council's operations and performance, major projects, and our progress toward the goals set out in the 2020–2025 Strategic Plan ("the Plan").

The Plan is guided by three core priorities and underpinned by five strategic outcomes that reflect Council's long-term vision. These outcomes are supported by a Service Delivery Plan, which details the actions taken and includes performance measures to track our progress.

FROM THE MAYOR & CHIEF EXECUTIVE OFFICER

It is our privilege to present the 2024–2025 Annual Report for Kingborough Council, a year that has both tested and strengthened our community's resilience, adaptability and set foundations for the future.

Kingborough continues to be one of Tasmania's fastest-growing municipalities, with our population projected to reach over 51,000 by 2053. This growth brings both opportunity and responsibility. Our Council remains committed to delivering high-quality services and infrastructure, while ensuring that Kingborough remains a great place to live, work and visit.

Over the past year, we have made significant progress across our three key strategic priorities: supporting a safe, healthy and connected community; delivering quality infrastructure and services; and sustaining our natural environment while facilitating future development. Highlights include the launch of our Multicultural Action Plan, the endorsement of the Kingborough Health and Wellbeing Strategy 2024–2029 and the completion of infrastructure projects such as the Spring Farm to Kingborough Sports Precinct connection track and upgrades to community facilities across the municipality.

We have continued to invest in our people and our places. Our workforce remains our greatest asset and we are proud of the dedication and professionalism shown by our staff. Over the year the team have responded to challenges with compassion and efficiency. As the Council moves into our next strategic period the organisation will continue to develop a culture that puts our community at the heart of everything we do.

This year has also reminded us of the strength and resilience of our community, particularly during the Snug Tiers bushfire event. We want to acknowledge the outstanding efforts of all the agencies involved the response, whose dedication and professionalism protected lives and property during challenging circumstances. Their work, supported by Council teams, reflects the spirit that will ensure Kingborough continues to thrive.

The announcement of the AFL Training and Administration Centre coming to Kingborough marks a truly significant milestone for our community. This external investment will not only provide state-of-the-art facilities for elite athletes, but will also deliver lasting benefits for local residents, clubs and businesses. The Centre is expected to generate substantial economic activity, creating jobs, attracting visitors and supporting local suppliers, while inspiring the next generation of sportspeople. Together with the JackJumpers High Performance Centre, Kingborough is fast becoming the hub for high performance and community sport in southern Tasmania. These facilities will strengthen our reputation as a destination for sporting excellence and community participation, ensuring that Kingborough remains at the forefront of Tasmania's sporting future.

Financial sustainability remains a key focus. While we reported a net surplus of \$16.16 million, our underlying operating result reflects a deficit of \$1.58 million, an improvement on the previous year, but also a representation of an ongoing financial challenge the organisation faces. We are actively reviewing our Long-Term Financial Plan and Strategic Asset Management Plan to ensure we can continue to meet the needs of our growing community while maintaining prudent financial management.

Looking ahead, we remain focused on business improvement, innovation and collaboration. We would like to thank the Councillors, our dedicated staff and the many community members and partners who have contributed to our achievements this year. Together, we are building a vibrant, sustainable and inclusive future for Kingborough.



Cr Paula Wriedt
MAYOR



Dave Stewart
CEO

PROFILE

Kingborough continues to be one of Tasmania's fastest-growing municipalities. Between 2016 and 2021, the population increased by 11.8%, equating to 4,238 additional residents. This growth reflects an average annual population increase of 2.26%, underscoring the region's ongoing appeal and development momentum. The municipality is projected to increase to 51,728 people by 2053, according to population projections by the Department of Treasury & Finance.



KEY INDUSTRIES

Construction

A major employer and economic driver, particularly supported by small businesses.



Tourism

Kingborough's natural beauty and proximity to Hobart make it a popular destination for visitors.

Health Care & Social Assistance

A prominent sector with many residents working in health services and community care.



Aquaculture & Viticulture

Industries showcasing the region's agricultural diversity and contribute to local food and wine production.

Other Services

Includes consulting, engineering, and other specialised services that support the local economy.



Other Notable Industries

Fish processing, boat building and civil engineering add to the region's industrial mix.



Kingborough
Area: 720km²
Population: 40,082
ABS Census results 2021

2024/25 HIGHLIGHTS

A snapshot of significant achievements and outcomes for our community

July 2024

- Kingborough Council hosts community planting on National Tree Day in Taroom Park (Apex Park).



October 2024

- Council collaborates with Cycling South, Kingborough's Bicycle Advisory Committee members, Bicycle Network Tasmania and Treadlies for Ride2Work Day.



August 2024

- Council launches its Multicultural Action Plan.



September 2024

- Kingborough Council released its Health and Wellbeing Strategy 2024-2029 providing a comprehensive plan to foster a healthier and more connected community.
- Improvements made to the Coningham Beach toilets and Snug Beach foreshore to improve access.



November 2024

- AFL High Performance Centre to be built at the Kingborough Sporting Precinct.



January 2025

- A new mural by artist Jasper Kelly was unveiled at Blackmans Bay Skate Park.
- A unique portable ARTBOX was positioned at Kingston Beach. The 20-foot relocatable container was repurposed as a public exhibition space and generously on loan from Huon Valley Council.



December 2024

- The Kingborough Fitness Centre staff collect Hope bags every year for the Salvation Army Christmas appeal. The Hope campaign provides over 200 bags filled with food for families in need during Christmas.



February 2025

- A new StoryWalk has been installed in Kingston featuring Tazzie the Turbo Chook. StoryWalks are literacy projects that display children's books along a community walking route.
- The popular Great Kingborough Bake Off was held once again with 35 entries showcasing creative and colourful decorated cakes and cupcakes.



March 2025

- Six southern Tasmanian councils, including Kingborough, launched a new campaign celebrating Greater Hobart's cultural and linguistic diversity to take a stand against acts of racism.



- Harmony Week is celebrated in Kingborough which is part of the 'Kingborough Together' initiative supported by a Tasmanian Government Social Cohesion grant.

April 2025

- Kingborough Environmental Fund ('KEF') is celebrated. KEF ensures loss of critical habitat is minimised.



May 2025

- Kingborough Council has a new track connecting the Whitewater Creek Shared Use Track to the Sports Precinct, delivering safer, off-road access for walkers, cyclists and other path users.

- Council hosted a community event as part of National Road Safety Week aimed at raising awareness around road safety and encouraging responsible driving.



- Two new container refund points were installed at Kingston Town Centre and near the Kingborough Bowls Club in Margate as part of the Recycle Rewards Container Refund Scheme.

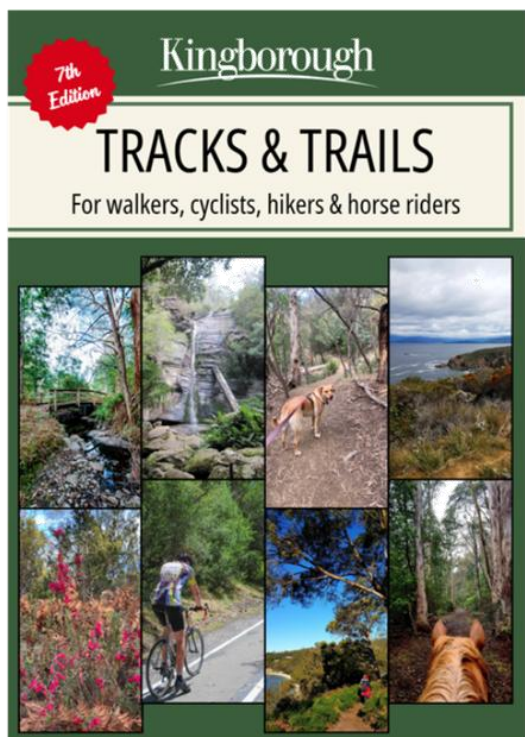


- Kingborough Council launched a new soft plastics recycling trial at the Barretta Waste and Recycling Centre.
- Buses move back to the Channel Highway after redesign of the bus interchange.



June 2025

- The 7th edition of Council's Tracks and Trails booklet was launched. This provided an updated guide featuring 43 walking tracks across the municipality.



- Kingborough Council proudly hosted a celebration recognising 163 volunteers and the incredible contributions made to the community. Held during National Volunteer Week, the event highlighted the strength of community spirit and the vital role volunteers play in Kingborough.



- Council Community Grant has helped Van Diemen Archers replace worn targets and upgrade essential safety equipment.





COUNCIL & IT'S PEOPLE

THE ROLE OF COUNCIL

Council is responsible for governing its affairs, overseeing performance, allocating resources, and setting policies. It plays a vital role in promoting the health, safety, and welfare of the community, while representing its interests. Council is committed to consulting with, involving, and being accountable to the community in all its functions.

Mayor

(Section 27 of the Local Government Act 1993)

The Mayor leads the community and represents Council in civic and ceremonial functions. As chairperson, the Mayor facilitates effective decision-making during Council meetings and acts as its official spokesperson. The Mayor also plays a key role in appointing and monitoring the performance of the Chief Executive Officer.

Deputy Mayor

(Section 27 of the Local Government Act 1993)

The Deputy Mayor assumes the responsibilities of the Mayor when the Mayor is absent or unable to perform their duties.

Councillors

(Section 28 of the Local Government Act 1993)

Councillors are elected to represent the community and act in its best interests. They facilitate communication between Council and the community, participate in Council activities, and carry out authorised responsibilities. Collectively, Councillors shape strategic plans and budgets, oversee policy implementation, manage assets and services, ensure fair treatment of staff, and monitor the performance of the Chief Executive Officer.

Chief Executive Officer

(Section 62 of the Local Government Act 1993)

The Chief Executive Officer (CEO), being the General Manager as appointed by the Kingborough Council pursuant to section 61 of the *Local Government Act 1993* (TAS) is responsible for implementing Council's policies, plans and decisions. The CEO advises Council, prepares strategic and annual plans, manages resources and assets and liaises with the Mayor to ensure effective governance.

Councillor Conduct

Kingborough Council's Councillor Code of Conduct outlines expectations for ethical behaviour, decision-making, and responsible use of Council resources. It includes procedures for disclosing interests and managing conflicts beyond legislative requirements.

ELECTED MEMBERS

Kingborough Council comprises ten elected members, each serving a four-year term concluding in 2026. Councillors are elected by the local community to represent its interests and respond to its needs. They provide leadership and strategic direction, acting as a vital link between the community and the Council. Their role is central to policy-making, requiring them to identify community priorities, set clear objectives, balance competing demands, and allocate resources responsibly.

These Councillors bring diverse perspectives and expertise to the governance of our municipality, ensuring decisions reflect the values and aspirations of the people they serve.



Mayor, Cr Paula Wriedt

Paula was elected to Council in 2011, after having served 13 years in the House of Assembly as a Member for Franklin. From 1998 to 2008 Paula was a Senior Government Minister holding a range of portfolios including Education & Training, Economic Development, Environment, Parks Wildlife and the Arts and Women. Paula served as Deputy Mayor from 2014 to 2018 and was elected Mayor in July 2021. Since 2010 Paula has also worked in a part time role as CEO of Cystic Fibrosis Tasmania.

Paula has chaired Council's Disability Inclusion Access Advisory Committee since 2011, as well as overseeing Council's Multicultural Advisory Committee that developed the municipality's first Multicultural Action Plan. Paula is also a member of the Premier's Local Government Advisory Council, the Greater Hobart Mayor's Forum and the Councillor Learning and Development Framework Steering Group.

In 2023, Paula was elected as Vice President of the Local Government Association of Tasmania (LGAT) and is also a member of the Board of the Australian Local Government Association. Paula has been the face of LGAT's "Lift the Tone" campaign which encourages all voices to be heard but without hurtful online abuse and comments.

Since 2023 Paula has been Secretary of the Tasmanian Branch of the Australian Local Government Women's Association, an organisation that supports, mentors and encourages elected current and aspiring elected representatives.

Paula has always embraced lifelong learning and in 2021 completed her Master of Business Administration and was recognised on the Dean's Honour Roll of Excellence. She also holds a Diploma of Management and in 2023 she completed an AICD course - Governance Foundations for Not for Profit Directors. In 2023 Paula was inducted to the Tasmanian Womens Honour Roll for her services to community, advocacy and inclusion; education and training; government, public services and politics.

Paula is married with two adult children. Outside of work she enjoys volunteering her time as the President of Ten Lives Cat Centre, as well as keeping fit and healthy through the gym and pilates, and cooking for her loved ones.



Deputy Mayor, Cr Clare Glade-Wright

Clare was elected to Kingborough Council in 2021 and appointed Deputy Mayor in 2022. Clare has taken leadership roles as Chair of the Kingborough Community Safety Committee and Deputy Chair of the LGBTQIA+ Working Group, while serving on the Planning Authority and Audit Panel. She has championed initiatives such as food organics and garden organics (FOGO) collection, park-and-ride facilities and the creation of a Climate Change Officer role. Clare has also advocated for stronger community safety, reduced sportsground fees, support for local businesses during roadworks, land donations to the Hobart Women's Shelter, and improved traffic management.

Clare's background includes a Bachelor of Arts (Acting) from Ballarat, a Bachelor of Laws from La Trobe University and leadership training through the Emerging Leaders and the Tasmanian Leaders programs. Clare is committed to ensuring that Council decisions reflect local voices and acknowledging Tasmanian Aboriginal custodianship of the land.

Clare grew up locally and is raising two children in Kingborough. Clare previously owned Hobart Hideaway Pods, an award-winning eco-tourism business recognised for sustainability. She also provided housing support during bushfires and the COVID-19 pandemic and actively promoted inclusive employment.



Cr Aldo Antolli

Aldo is a dedicated community leader whose work spans local government, public safety, and social impact. Serving as a Councillor with Kingborough Council since October 2022, he is committed to upholding local property rights, ensuring fair and balanced planning decisions and advocating for at-risk members of the community.

As General Manager of Crime Stoppers Tasmania, Aldo leads statewide crime-prevention initiatives that strengthen public safety through trusted partnerships with Tasmania Police, the Australian Federal Police, local government, and key community organisations. He also serves on a national working group of jurisdictional leaders from every state and territory for Crime Stoppers Australia, contributing to national strategy, collaboration, and innovation in crime prevention.

For ten years, Aldo was Chief Executive Officer of Pathways Tasmania, a charity supporting vulnerable young people and adults to rebuild their lives through education, housing, and mentoring, a role that reflected his deep belief in compassion, opportunity, and second chances.

Appointed by the Governor of Tasmania for a five-year term, Aldo also serves on the Marine Farming Planning Review Panel as the local government subject-matter expert, guiding sustainable aquaculture development across Tasmania's waterways.

Aldo is proudly married to Maxine, a high-school music teacher, and has two daughters - Cassia (Year 12) and Allegra (Year 10).



Cr David Bain

David has proudly called Kingborough home for over 30 years. He lives in the community with his wife and two young children and is deeply invested in the area's future — not just as a professional, but as a local parent and neighbour.

With more than 20 years of experience in financial management, David brings a strong background in budgeting, financial planning, and strategic oversight.

He is passionate about increasing the liveability of Kingborough's many townships and suburbs. Whether it's improving roads and footpaths, enhancing public open spaces, or strengthening local connectivity, David believes that practical, well-planned infrastructure makes a real difference in people's daily lives.

Outside of work, David is a passionate sports follower. He spends much of his spare time supporting his children in their sporting activities and enjoys following the many great local sporting clubs across Kingborough. He sees sport as a vital part of community life — bringing people together, promoting healthy lifestyles, and building strong local connections.



Cr Gideon Cordover

Gideon has been a Kingborough Councillor for six years, during which time he has successfully advocated for the Council to support free bus transport, oppose the introduction of additional pokies in Kingborough and develop a municipal street tree strategy. Gideon is the Council's representative on the Tasmanian Polar Network, TasWaste South and the Copping Refuse Disposal Site Joint Authority.

Outside of Council, Gideon works in the technology sector. He is the Executive Director of UpScale Solutions Pty Ltd, a company that builds custom software for businesses and not-for-profit organisations.

Gideon has previously worked for the Heart Foundation and Anglicare Tasmania, served on the ABC Advisory Council, been the Tasmanian state co-state lead for the Australian Tiny House Association and a director of Tasmanian Youth Broadcasters Inc., which operates Edge Radio.

Gideon is currently the Vice-President of Gymnastics Tasmania and serves on the Narryna Heritage Museum Community Council and the board of the Southern Employment and Training Network, which connects our community with local jobs and training.

Gideon was awarded the 2025 Tasmanian Emerging Director of the Year by the Australian Institute of Company Directors.





Cr Kaspar Deane

Kaspar grew up in Kingborough and is now raising his own family in Taroona. Teaching locally and being a keen sportsperson has helped Kaspar build strong connections across the community.

Since joining Council in 2022, Kaspar's focus has been on making decisions that ensure Kingborough continues to be a great place to live and raise a family.

Kaspar highly values Council's role in providing quality recreation facilities and has served as Chair of both the Sport & Recreation Committee and the Aquatic Facility Steering Committee.

Local Committees included Kingborough's Landcare Advisory Group, and Boronia Hill Reserve and North-West Bay River Committees, Howden's Progress Association and Neighbourhood Watch.

Flora attended local schools and studied at Adelaide and Wellington Universities. Employment included Television Production and Adult Education teaching. Flora and her husband have two adult children and one grandchild.



Cr Flora Fox

Flora is Kingborough's longest-serving Councillor, with 38 years of service to the community. Flora has served as Deputy and Acting Mayor. Flora provides experienced leadership, promoting long-term vision for Kingborough's community, infrastructure, environment and finances.

Alongside her role in local government, Flora is a director of an engineering company, contributing additional expertise in governance, management, and decision-making.

Flora has been actively involved in community and state committees. At a State level, Flora was appointed to the Kingborough/Huon Health Centre (Chair), the State Coastal Policy Review, and the NRM Board (Landcare).

Council Committee chairmanship included Finance, Community Services, Landcare, Cycling and Disability Access. Memberships included Planning, Engineering and Infrastructure.



Cr Amanda Midgley

Amanda is a community-minded representative currently serving her second term on Council. In addition to her council role, Amanda works as a Team Leader for a family and children's wellbeing program. Over the past 28 years, she has worked across local and state government, as well as in the community and health sectors.

Before joining Council, Amanda was actively involved in the community co-founding Sustainable Living in Kingborough, volunteering on school associations, and serving on various local committees. She continues to give her time as a volunteer parent for the Kingborough Lions Soccer Club.

Amanda is currently Chair of the Kingborough Bicycle Advisory Committee and Vice Chair of Cycling South. She is also a proxy representative for TasWaste South.

During her time on Council, Amanda has been Chair of the LGBTIQA+ working group and a Councillor rep on the Sport and Recreation working group.

Amanda is deeply committed to fostering a sustainable future for Kingborough—prioritising the wellbeing of its people and the environment. She recognises and values the natural beauty of the area and works diligently to ensure it is protected for future generations.



Cr Mark Richardson

Elected to Kingborough Council in 2022, Mark brings over two decades of leadership experience across business, strategy, and community development. As a long-term Kingborough resident, he is deeply committed to balancing growth with environmental protection and ensuring the municipality remains a great place to live, work and raise a family.

Mark's focus on practical, outcome-driven decision-making reflects his professional background in strategic management and governance. He values collaboration, transparency, and evidence-based policy, and is particularly passionate about improving local infrastructure, supporting sustainable development, and strengthening community engagement in Council processes.

An electrician by trade, Marks holds an MBA and is a graduate of the Australian Institute of Company Directors.

Mark enjoys working closely with residents, community groups and local businesses to deliver thoughtful, long-term outcomes for Kingborough.



Cr Christian Street

Christian was first elected as a councillor in 2018. As a councillor, Christian has focused on making Council more efficient and trying to improve Kingborough for everyone that lives and works here.

Away from Council, Christian is a lawyer who specialises in commercial, property and personal injuries litigation. He is a board member of a not-for-profit aged care provider and is a member of the Tasmanian Civil and Administrative Tribunal.



GOVERNANCE, RECREATION & PROPERTY SERVICES DIRECTORATE

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

Governance

Several policies were reviewed and updated during the year including Council's Privacy Policy, Communications and Engagement Policy, Purchasing Policy, Flagpole Policy, Fraud Policy and Delegated Authority Policy. Sub-delegations to staff were made in accordance with the relevant provisions of the Delegated Authority Policy. Council's Code for Tenders and Contracts underwent an external review and the revised version was endorsed. Additionally, a new policy addressing dispute resolution was developed, as required by the State Government following the review of the *Local Government Amendment (Code of Conduct) Act 2023*.

Property

The Property Unit is responsible for acquiring and disposing of Council land and facilities including leasing, licencing, and transfers.

During the year Council received and managed a proposal to lease land at Leslie Vale Oval in accordance with the *Local Government Act 1993*. The same process was used for disposing of land to the State Government for the development of a High-Performance Training Centre for the Tasmanian Jack Jumpers basketball team.

Expressions of interest were invited for tenancy of the cafe/commercial space at the Community Hub after the lease with Traders in Purple ended.

Facilities

New public toilet facilities were constructed at Trial Bay in Kettering and Silverwater Park in Woodbridge.

The playground at Silverwater Park underwent significant upgrades including the installation of new play equipment and accessible pathways.

Ongoing improvements at Dru Point Reserve included the replacement of the timber ship feature in the playground, provision of a shade shelter adjacent to the kiosk and construction of new access paths.

Additionally, renovations were completed for kitchen and toilet amenities at Snug Hall and new heat pumps were installed at the Dennes Point, Alonnah, Lunawanna and Kingston Beach Halls.

Tracks & Trails

The construction of the trail along the Northwest Bay River from Longley to Margate progressed as planned, with a development application secured for Stage Two works extending from the Margate Bowls Club to Hopfields Road. Additionally, the trail connecting Springfarm Estate to the Kingborough Sports Precinct was completed.

The Kingborough Tracks and Trails booklet was updated and distributed at multiple venues throughout the municipality.

ATTENDANCE REGISTER

Council meetings are a cornerstone of Kingborough Council's decision-making framework. The resolutions passed by Elected Members during these formal sessions provide the strategic direction and authority for the ongoing operations of Council.

A key avenue for fostering an engaged and participatory community culture is the opportunity for members of the public to attend Council meetings. These meetings are held on the first and third Monday of each month, or on the next available business day when impacted by public holidays. Meetings commence at 5.30pm and are held in the Council Chambers at the Civic Centre.

To enhance accessibility and transparency, Council meetings are also live-streamed via YouTube, allowing broader community participation regardless of location.

Councillor	Meetings	Workshops	Audit Panel	ACM
Mayor, Cr Paula Wriedt	18/22	21/25		1/1
Deputy Mayor, Cr Clare Glade-Wright	20/22	25/25		0/1
Cr Aldo Antolli *	20/22	21/25	4/5	1/1
Cr David Bain *	18/22	22/25	5/5	1/1
Cr Gideon Cordover	19/22	24/25		1/1
Cr Kaspar Deane	22/22	25/25		1/1
Cr Flora Fox **	20/22	21/25	4/5	1/1
Cr Amanda Midgley	18/22	24/25		1/1
Cr Mark Richardson	20/22	24/25		1/1
Cr Christian Street	21/22	20/25		1/1

* - Audit Panel Member ** - Audit Panel Observer

AUDIT PANEL

The Audit Panel plays a vital role in supporting Kingborough Council's governance and accountability. It comprises an independent chairperson, two elected representatives, and two independent members, each bringing a diverse range of skills and experience aligned with the requirements of the *Local Government Act 1993*.

The panel's primary objective is to provide assurance and strategic advice to Council regarding the assessment, management and review of risk across all Council activities and services. Its work helps ensure that Council operations are transparent, efficient and resilient. Key areas of review include:

- Internal and external audit findings
- Financial sustainability
- Capital works in progress
- Risk management and business continuity
- Fraud prevention and legal compliance
- Performance monitoring and governance frameworks

The Audit Panel meets regularly at the Kingborough Civic Centre, with its activities documented in Council minutes and reports. These meetings contribute to a culture of continuous improvement and informed decision-making.



COUNCILLORS REMUNERATION

Councillors are entitled to prescribed allowances as determined by the State Government under the *Local Government (General) Regulations 2025*. A Councillor, Mayor or Deputy Mayor may decide not to receive part or all of an allowance.

	Mayoral Allowance	Deputy Mayoral Allowance	Councillor Allowance	Travel Allowance	Mayor's Vehicle
Mayor, Cr Paula Wriedt	87,109		34,846	-	1,962
Deputy Mayor, Cr Clare Glade-Wright		24,212	34,846	-	-
Cr Aldo Antolli			34,846	-	-
Cr David Bain			34,846	-	-
Cr Gideon Cordover			34,846	-	-
Cr Kaspar Deane			34,846	-	-
Cr Flora Fox			34,846	1,005	-
Cr Amanda Midgley			34,846	-	-
Cr Mark Richardson			34,846	-	-
Cr Christian Street			34,846	-	-
Code of Conduct Complaints					
TOTAL	\$ 87,109	\$ 24,212	\$ 348,457	\$ 1,005	\$ 1,962

Notes:
Council Minute C390/14-12 determined that Councillor Allowances and Expenses paid under the "Payment of Councillors Expenses and Provision of Facilities" Policy be reported.
Bruny Ferry costs are also included as required in Minute CF101/6-12.

CODE OF CONDUCT

In accordance with the requirements of the *Local Government Act 1993*, Kingborough Council reports the following information for the 2024/25 financial year:

- Number of Code of Conduct complaints received: 0
- Number of complaints upheld (wholly or in part): 0
- Total costs met by Council: \$0

This reflects a continued commitment to ethical governance and professional conduct among elected members.

Bruny Ferry Tickets	Internet & Telephone	Conference & Meeting Attendance	Total
-	-	784	\$ 124,701
-	-	152	\$ 59,210
-	-	-	\$ 34,846
-	-	798	\$ 35,643
-	-	-	\$ 34,846
-	-	798	\$ 35,643
-	1,030	825	\$ 37,705
-	-	1,198	\$ 36,043
-	-	-	\$ 34,846
-	-	-	\$ 34,846
			\$ -
\$ -	\$ 1,030	\$ 4,553	\$ 468,329

SENIOR STAFF REMUNERATION

In accordance with the requirements of the *Local Government Act 1993*, Kingborough Council provides the following statement regarding the total annual remuneration paid to senior members of staff. Annual remuneration includes:

- Salary payable
- Employer superannuation contributions
- The value of private use of any motor vehicle
- Any other benefits

Details of senior staff remuneration are disclosed in Note 39(iii) on page 147 of the Notes to the Financial Report for the year ended 30 June 2025.

COUNCILLORS MODULE COMPLETION

In terms of Section 37(d) of the *Local Government (General) Regulations 2025* all Councils in Tasmania are now required to provide 'a statement of the core learning and development activities, as determined by the Director, that each councillor has completed in the financial year to which the report relates.'

Councillor	LP1 - M1	LP1 - M2	LP2 - M1	LP2 - M2	LP2 - M3	LP3 - M1	LP3 - M2	LP3 - M3	LP3 - M4	LP3 - M5	LP3 - M6	LP3 - M7	LP3 - M8	LP3 - M9	LP3 - M10
Mayor, Cr Paula Wriedt	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Deputy Mayor, Cr Clare Glade-Wright	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
Cr Aldo Antolli	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
Cr David Bain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
Cr Gideon Cordover	✓	✓	✓	✓	✓	✓	✓	✓	✓						
Cr Kaspar Deane	✓	✓	✓	✓	✓	✓	✓								
Cr Flora Fox	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Amanda Midgley	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					
Cr Mark Richardson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Christian Street	✓	✓	✓	✓	✓	✓	✓	✓							

Learning Pack 1

Module 1: Being a Councillor & encouraging nomination

Module 2: Getting elected as a Councillor

Learning Pack 2

Module 1: Role and responsibilities of councillors

Module 2: Essential Knowledge and skills for councillors

Module 3: Foundations of good governance

Learning Pack 3

Module 1: Good governance - understanding your role

Module 2: Good Governance - building positive relationships

Module 3: Cyber Safety Essentials

Module 4: Good Governance - good decision-making

Module 5: Good governance - land-use planning

Module 6: Strategic planning, reporting and performance monitoring

Module 7: Good governance - ethical standards

Module 8: Understanding local government finances for councillors

Module 9: Good governance - risk management

Module 10: Good governance - continuous improvement

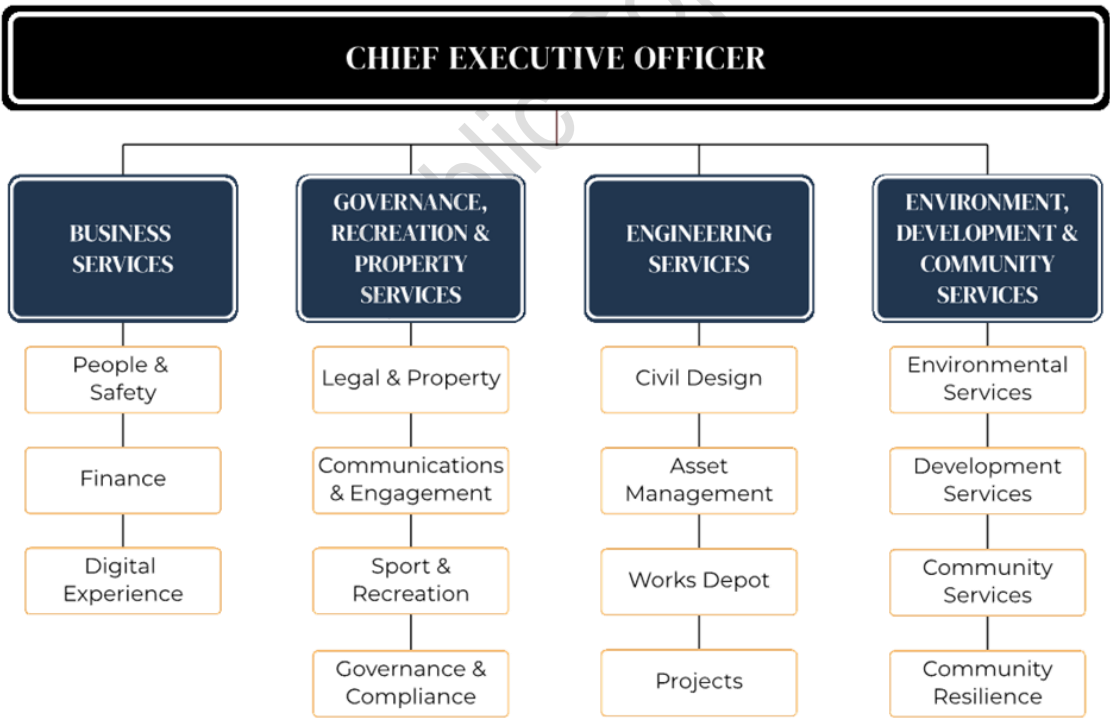
CORPORATE STRUCTURE

Kingborough Council is the governing body responsible for appointing the Chief Executive Officer (CEO), who serves as the General Manager under Section 61 of the *Local Government Act 1993* (TAS). The CEO oversees the day-to-day management of Council operations, ensuring alignment with the strategic directions outlined in the Council Plan.

To enable Council to continue to deliver its programs and services through a dedicated workforce, the organisation is lead by a dedicated Executive Leadership Team (ELT) comprising:

- the Chief Executive Officer
- Director People & Finance
- Director Engineering Services
- Director Governance, Recreation & Property Services
- Director Environment, Development & Community Services

Each directorate is supported by specialised units that perform distinct functions, collaborate on cross-organisational projects, and share expertise to deliver high-quality services to the community

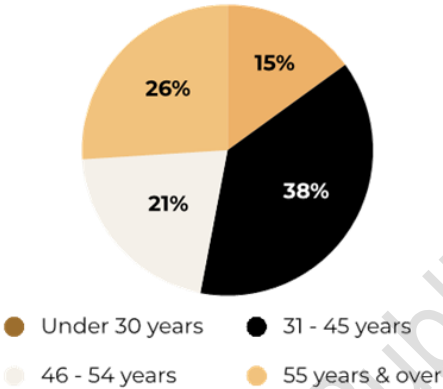


WORKFORCE PROFILE

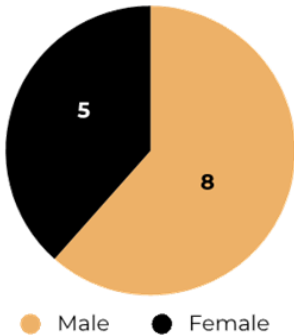
Kingborough Council remains committed to being an employer of choice, offering a diverse range of career opportunities.

Council proudly acknowledges the dedication and service of employees who reach significant career milestones. Staff achieving 10, 20, and 30 years of cumulative service are formally recognised through our Staff Recognition Program, which reflects our deep appreciation for their sustained contributions to the organisation and the community.

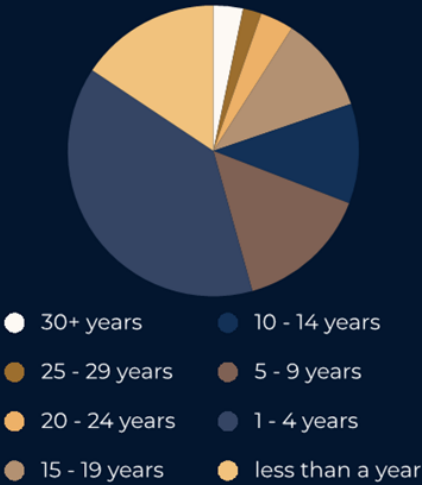
EMPLOYEE BY AGE



MANAGEMENT

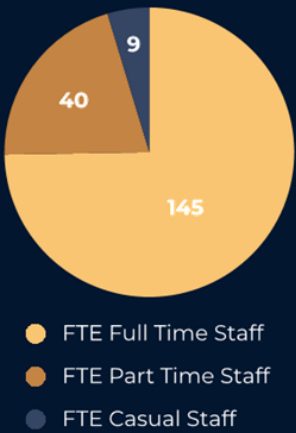


YEARS OF SERVICE



FTE's

full time equivalent









Individual Flexibility Arrangements

Kingborough Council recognises the importance of supporting a healthy work-life balance and offers a range of flexible work options to meet both organisational and individual needs. These arrangements are designed to foster a productive, inclusive, and responsive workplace.

Flexible work options include flexitime, banked hours, seasonal working arrangements, time off in lieu, and part-time or job-share roles. Employees may also request adjustments to start and finish times, meal breaks, and work locations, including working from home where appropriate.

Council's Enterprise Agreement and supporting policies enable individual flexibility arrangements that allow employees and managers to tailor working conditions to suit genuine operational and personal requirements. These arrangements are formalised through structured processes, including the use of dedicated request forms and checklists, ensuring transparency and consistency across departments.

Diversity & Inclusion

Kingborough Council is committed to fostering a workplace culture that embraces diversity and promotes inclusion as a cornerstone of innovation and organisational success. We strive to create an environment where every individual is recognised, respected and empowered to contribute meaningfully.

Through open dialogue, inclusive policies and ongoing education, Council actively supports the rights of all people, regardless of culture, sexuality, belief, ability, gender or age, to participate equitably in our workforce and community. Our initiatives, including the Multicultural and LGBTIQ+ Action Plans, Harmony Week celebrations and disability inclusion programs, reflect our dedication to removing barriers and enhancing engagement across all sectors of society.

By championing diversity of thought and background, we aim to build a creative, collaborative workforce that reflects the richness of our community and drives lasting prosperity for the region.





OUR PERFORMANCE

OUR VISION	Our community is at the heart of everything we do
OUR PURPOSE	To make Kingborough a great place to live
OUR VALUES	Accountability, respect, excellence and inclusiveness

Under the requirements of the *Local Government Act 1993*, Kingborough Council is required to publish an Annual Report that outlines our financial performance, operational achievements and progress against the Strategic Plan 2020–2025 (“the Plan”).

The Plan guides the delivery of Council services and is structured around three key priorities, each supported by five strategic outcomes that reflect our vision for the municipality. These outcomes are operationalised through a Strategic Delivery Plan, which includes specific actions and performance measures to track progress.

The Annual Report provides a comprehensive overview of how these strategic outcomes were achieved during the past financial year. It offers transparency to our ratepayers and community about how public funds are invested to deliver essential services and infrastructure, while also promoting social, environmental and economic development across Kingborough.

This report is an opportunity to reflect on the challenges, achievements and opportunities encountered over the year reaffirming our commitment to accountability, responsiveness and continuous improvement.



KEY PRIORITY 1

Encourage and support a safe, healthy and connected community

Objective 1.1:

A Council that engages with and enables its community

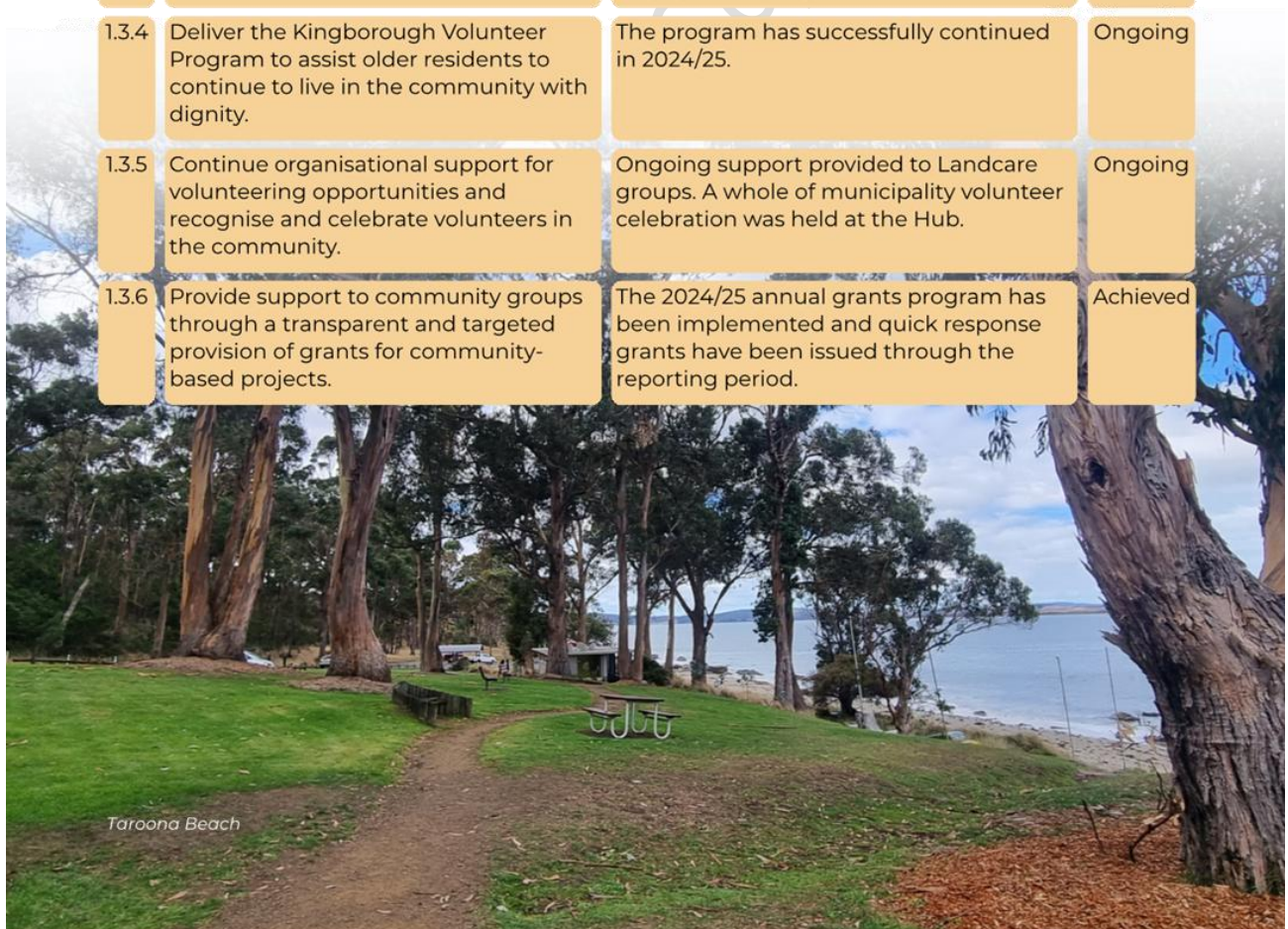
1.1.1	Maximise community engagement and communication by using fit-for-purpose technology solutions that are easily accessible to the community.	Digital surveys and online forms utilised as part of community engagement.	Achieved
1.1.2	Utilise contemporary community engagement and communication techniques and provide training in their use for staff.	Online engagement techniques utilised, including social media.	Achieved
1.1.3	Deliver services and events to ensure the needs, issues and aspirations of young people in our community are embedded into program delivery by Council.	Key initiatives include the Get Ready for Work Program, the Kingborough Youth Art Prize, school holiday programs, the Blackmans Bay Skate Park mural, the Youth Action Kingborough group and youth arts and skills programs.	Achieved
1.1.4	Provide services and programs that meet the needs of older people in our community.	Ongoing delivery of initiatives including Tuesday Talks, a dose of nature guided walks, seniors exercise classes and end of life planning information sessions. Programming has been extended into the Channel area.	Achieved
1.1.5	Undertake stakeholder engagement as part of the development, review and updates of Council strategies and masterplans.	Stakeholder engagement undertaken as part of the development of Council's Strategic Plan and facility masterplans.	Achieved
1.1.6	Undertake community consultation in relation to Council's budget.	Community survey undertaken.	Achieved
1.1.7	Maintain an active involvement at regional and state government levels to advocate on behalf of the local community.	Regular engagement with State Government Departments, LGAT and the Greater Hobart Strategic Partnership.	Achieved

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

1.2.1	Deliver a range of civic, cultural and community events that celebrate local attributes.	Multiple successful Council and partnership events have been held including a film festival, Kingborough Art Prize, Volunteer Celebration, markets, Christmas programming and multicultural events.	Achieved
1.2.2	Provide services, events, advocacy and leadership for arts and culture.	Initiatives include the establishment of Kingborough Creatives - a series of networking and skills building sessions for local artists. Multiple art workshops held at KIN creative space, ARTBOX installation at Kingston Beach, the Kingborough Art Prize and the finalisation of the Kingborough art trail for launching in late 2025.	Achieved
1.2.3	Maximise the usage of the Kingborough Community Hub as a focal point for community activities.	Multiple successful Council and partnership events have been held including markets, a nature festival, a Day in the Park, Diwali festival, model train exhibition and a book fair. Hire rates for the Hub spaces has been steadily increasing. Council have been seeking EOI's for leasing the vacant tenancy at the Hub.	Achieved
1.2.4	Prepare a Local Historic Heritage Code to protect the historic cultural heritage significance of places, precincts and landscapes.	This project has been partially completed however due to resourcing constraints and the prioritisation of the Kingborough draft LPS it has been paused until resourcing is available.	Delayed
1.2.5	In partnership with local community groups, develop heritage trails and interpretative signage for areas of historical and cultural significance.	Interpretive signage developed for North West Bay River Walking Track and Kingston Wetlands.	Achieved
1.2.6	Take advantage of opportunities to engage with Local Government reform and seek the views of the community in relation to the potential impacts of change on local identity.	Very limited movement from the State Government on this matter in 2024/25.	Achieved

Objective 1.3:**A resilient community with the capacity to flourish**

1.3.1	Meet obligations under the <i>Emergency Management Act 2006</i> and Tasmanian Emergency Management arrangements.	Council were engaged and responded in accordance with applicable obligations to the Snug Tiers bushfire in early 2025. Review and testing of relevant Council management plans and procedures is ongoing.	Achieved
1.3.2	Support the community to prepare for emergency events.	Initiatives include 'grab and go bags' in community locations with guidance for preparation of supplies. Council provided a high level of support for the community information session for the Snug Bushfires. Continuation of the Be Ready Bruny Program and implementation of DPAC resource and resilience grants.	Achieved
1.3.3	Identify the municipality's risks and vulnerabilities to different hazards and then put specific measures in place to help manage and reduce them.	The development of Council Community Resilience Strategy has commenced which will provide a formal framework for targeted programming and mitigation. Other ongoing initiatives include the partnership with Geoneon, participation in regional management groups and assistance with the Snug engagement program for Coastal risks.	Achieved
1.3.4	Deliver the Kingborough Volunteer Program to assist older residents to continue to live in the community with dignity.	The program has successfully continued in 2024/25.	Ongoing
1.3.5	Continue organisational support for volunteering opportunities and recognise and celebrate volunteers in the community.	Ongoing support provided to Landcare groups. A whole of municipality volunteer celebration was held at the Hub.	Ongoing
1.3.6	Provide support to community groups through a transparent and targeted provision of grants for community-based projects.	The 2024/25 annual grants program has been implemented and quick response grants have been issued through the reporting period.	Achieved



Taroona Beach

Objective 1.4:

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

1.4.1	Facilitate community engagement on climate change and strengthen community resilience to its impacts.	A number of community engagements occurred over the year - 140 participants in the 'Coastal Change on Snug's Foreshore', supported and engaged with Net Zero Channel, engaged Hobart College Coastal Hazard planning and developed the Climate Change Report Card.	Achieved
1.4.2	Continue to develop and implement coastal management framework, reviewing the Coastal Hazards Policy and associated plans to guide planning and management of coastal assets.	In place and ongoing. Projects are prioritised and assessed in accordance with agreed criteria by the Kingborough Coastal Hazards working group.	Achieved
1.4.3	Develop and implement a Stormwater Strategy to address the management of the flood risk and within Council's urban drainage catchments.	Strategy in Draft format and expected to be completed and considered by Council by end of 2025-26 Q3.	Ongoing

Objective 1.5:

An active and healthy community with vibrant, clean local areas that provide social, recreation and economic opportunities

1.5.1	Review and update the Kingborough Tracks and Trails Action Plan.	Implementation continued with the development of the North West Bay River Trail.	Achieved
1.5.2	Continue to review, update and implement the Recreational Water Quality Management Strategy to improve the water quality of Council's beaches used for recreational activities.	Council monitored water quality at 11 swimming beaches from December to March. An investigation into poor water quality at the southern end of Blackmans Bay Beach ongoing.	Achieved
1.5.3	Implement priority actions from the Kingborough Sport and Recreation Strategy.	Implementation of actions progressed during the year.	Achieved
1.5.4	Implement the Kingborough Community Health and Wellbeing Strategy.	Council continues to deliver key programs such as A Dose of Nature and the Tracks and Trails Strategy. New activities include the Fitter Together Program, a weekly walking group, and free blood pressure checks to support community health.	Achieved
1.5.5	Develop an Active Transport Positive Provisioning Policy to support the development, maintenance and improvement of active transport infrastructure. include "Active transport" is transport requiring physical activity, typically walking and riding a bike and can include other personal mobility devices.	Policy developed and endorsed by Council.	Achieved

KEY PRIORITY 2

Deliver quality infrastructure and services

Objective 2.1:

Service provision meets the current and future requirements of residents and visitors

2.1.1	Ensure that systems are in place to enable the electronic lodgement of applications and online bookings for facilities.	The capabilities to digitise bookings and applications has been included within the Digital Strategy (2025-2030), which is currently undergoing staff consultation prior to Executive team endorsement. The systems to support these capabilities do not currently exist.	Ongoing
2.1.2	Provide a publicly accessible GIS that enables a good understanding of property related opportunities and constraints.	GIS maps are accessible to the public from the website. These includes maps for waste collection days, tracks and trails, flood awareness, existing and proposed planning scheme(s), cycling strategy, council land and roads, and local links.	Achieved
2.1.3	Develop and implement a continuous improvement program	A continuous improvement policy has been developed.	Ongoing

Objective 2.2:

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

2.2.1	Complete and implement the Margate Master Plan.	Margate Master Plan developed and endorsed, implementation of specific project actions to be incorporated into planning and work programs.	Achieved
2.2.2	Update Central Kingston Parking Strategy.	Central Kingston Parking Strategy updated and endorsed by Council, with new action plan for next 10 years.	Achieved
2.2.3	Develop and implement master plans for Council's sportsgrounds.	Development and implementation of masterplans is an ongoing action that was progressed during the year.	Ongoing
2.2.4	Deliver the annual infrastructure Capital Works program.	A range of Capital projects were progressed and delivered across Council's roads, stormwater, recreation and property infrastructure.	Achieved

2.2.5	Review Council's Integrated Transport Strategy.	Integrated Transport Strategy reviewed and updated with a new action plan for next 10 years.	Achieved
2.2.6	Develop an unsealed roads policy.	Policy in early stage of development. Initial draft under review to align with Road Management Plan Recommendations.	Ongoing
2.2.7	Develop a street lighting policy.	Policy in early stage of development. Initial draft under review to align with TasNetworks policy.	Ongoing
2.2.8	Develop a rural stormwater policy.	Policy and guide drafted and expected to be completed and considered by Council by end of 2025-26 Q2.	Ongoing
2.2.9	Review the Long-Term Financial Plan to ensure that Council has the capacity to deliver on the strategies identified to implement its Strategic Plan.	The financial model underpinning the long term financial plan continues to be regularly updated. Council have determined to not adopt a new plan pending a major review of one of the key inputs, the strategic asset management plan.	Ongoing

Objective 2.3:

Community facilities are safe, accessible and meeting contemporary standards

2.3.1	Through the Disability Inclusion and Access Advisory Committee, improve the accessibility of Council's services, buildings and information to people with a disability.	Access to community halls, public toilets and sporting facilities progressed during the year.	Achieved
2.3.2	Implement the Kingborough Public Toilet Strategy and ensure effective provision, upgrading and maintenance of Council owned public toilets throughout the Municipal Area.	Strategy implementation continued with the replacement of facilities at Trial Bay and Silverwater Park.	Achieved
2.3.3	Implement the Kingborough Playground Strategy to provide a comprehensive network of quality, accessible and well-maintained playgrounds throughout Kingborough.	Strategy implementation continued with the upgrade of facilities at Dru Point, Silverwater Park and Mt Royal Park.	Achieved

2.3.4	Develop a Building Maintenance Schedule and inspection regime to provide proactive maintenance of Council's buildings and community facilities.	An internal electronic inspection template has been created and work has commenced on the audit of all Council owned building assets. This is the first step in creating a detailed multiyear maintenance program.	Ongoing
2.3.5	Implement the Kingborough Community Halls Strategy to provide accessible and functional halls throughout Kingborough.	Strategy implementation continued with the upgrade of facilities at the Snug Hall.	Achieved

Objective 2.4:

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

2.4.1	Develop and deliver a Customer Service Strategy for the organisation.	Customer Service Charter reviewed in October 2024.	Achieved
2.4.2	Develop and deliver a cultural change program for the implementation of operational accountability.	Work undertaken on organisational values and culture as part of the development of Council's Strategic Plan.	Commenced



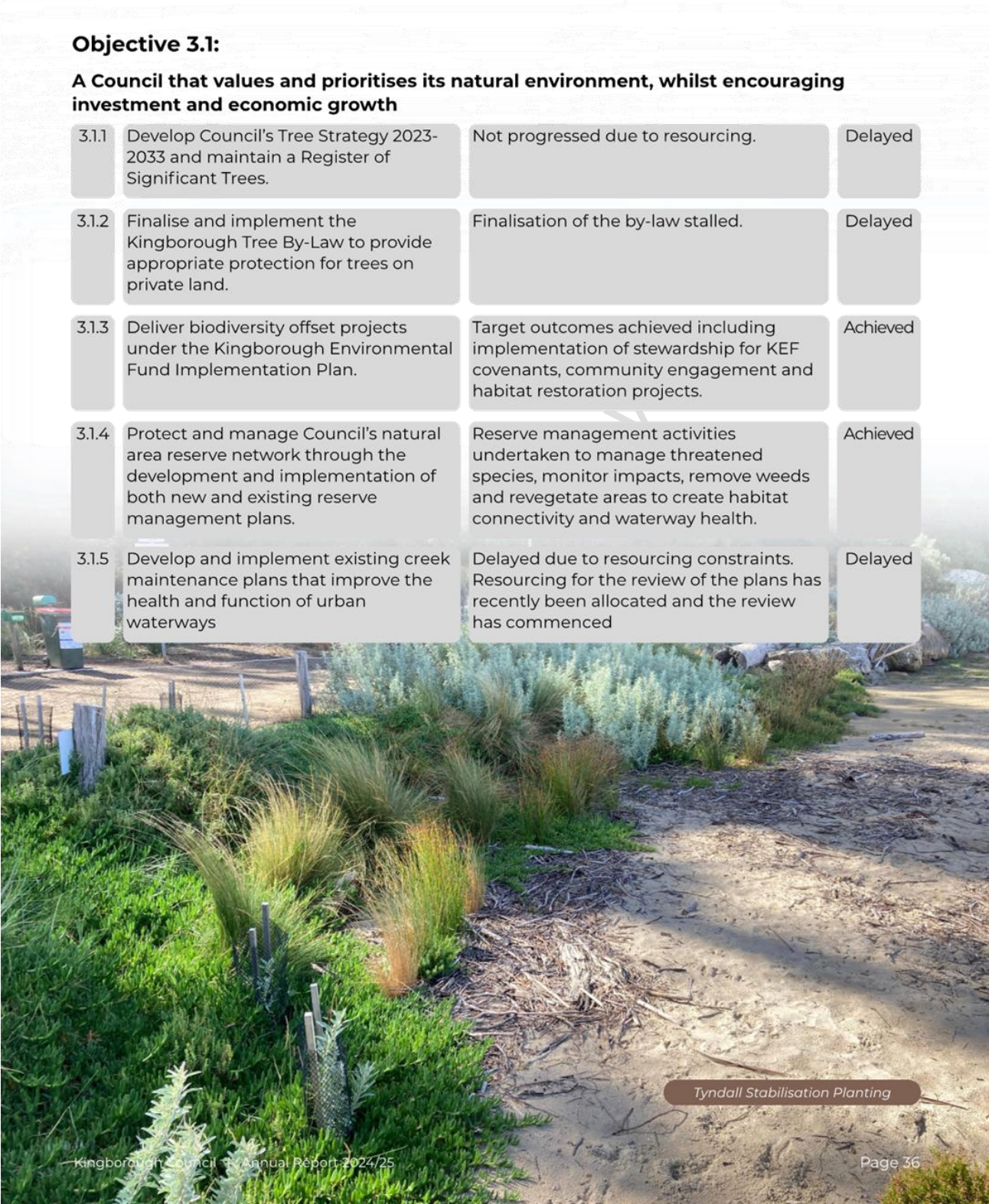
KEY PRIORITY 3

Sustaining the natural environment whilst facilitating the development for our future

Objective 3.1:

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

3.1.1	Develop Council's Tree Strategy 2023-2033 and maintain a Register of Significant Trees.	Not progressed due to resourcing.	Delayed
3.1.2	Finalise and implement the Kingborough Tree By-Law to provide appropriate protection for trees on private land.	Finalisation of the by-law stalled.	Delayed
3.1.3	Deliver biodiversity offset projects under the Kingborough Environmental Fund Implementation Plan.	Target outcomes achieved including implementation of stewardship for KEF covenants, community engagement and habitat restoration projects.	Achieved
3.1.4	Protect and manage Council's natural area reserve network through the development and implementation of both new and existing reserve management plans.	Reserve management activities undertaken to manage threatened species, monitor impacts, remove weeds and revegetate areas to create habitat connectivity and waterway health.	Achieved
3.1.5	Develop and implement existing creek maintenance plans that improve the health and function of urban waterways	Delayed due to resourcing constraints. Resourcing for the review of the plans has recently been allocated and the review has commenced	Delayed



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

3.2.1	Provide opportunities and engage the community in the conservation and restoration of our natural areas, wildlife and plants.	1,690 people participated in Council run events to foster connection to natural areas, share knowledge of the flora and fauna and ways in which people can support conservation of nature.	Achieved
3.2.2	Foster positive working relationships with landcare groups across the municipality, coordinating the network of volunteers to achieve good environmental outcomes.	Landcare volunteers spent over 1000 hours caring for local reserves in partnership with Council. Two new groups formed, and many new members joined the movement.	Achieved
3.2.3	Continue to implement the North West Bay River Catchment Management Plan as a member of the River Action Group.	Implementation of Council actions including support for community action and landowner engagement, trail development and weed control on Council land.	Achieved
3.2.4	Continue to recognise and strengthen relationships with the Aboriginal community and promote community understanding of cultural heritage.	Trainee Aboriginal Land Management Partnership with SETAC; Cultural Safety training program for staff commenced; Facilitated opportunities to share and celebrate Palawa culture through local events, talks and walks.	Achieved

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

3.3.1	Implement the Kingborough Waste Management Strategy 2018 to deliver cost effective and efficient waste and recycling services to residents, improve recycling rates, reduce emissions and energy usage and reduce the impacts of illegal dumping and littering.	The majority of actions outlined in the Kingborough Waste Management Strategy 2017 have been completed or are ongoing as regular operations. The strategy is scheduled for a comprehensive review and update during the 2025–26 financial year to ensure it remains aligned with current best practices, community needs and environmental goals.	Achieved
3.3.2	Implement the Kingborough Dog Management Policy and provide education and enforcement of restrictions in areas with environmental values.	Implementation occurs on an ongoing basis.	Achieved
3.3.3	Continue the development and implementation an environmental management system for Council managed activities.	EMS under development.	Delayed
3.3.4	Promote responsible cat ownership and work with the community and stakeholders to implement programs that minimise the impacts of cats (via predation, disease and nuisance).	Program implemented including: monitoring and trapping in priority areas, community education, ongoing implementation of the Bruny Island Cat By-law and support for cat management on Bruny Island.	Achieved

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

3.4.1	Review the Kingborough Land Use Strategy.	Reviewing the Land Use Strategy is on hold until Kingborough has transitioned to the Tasmanian Planning Scheme. Updating the Land Use Strategy will be influenced by the outcomes of the Southern Tasmania Regional Land Use Strategy which is currently under review by the State Government.	Delayed
3.4.2	Finalise the Local Provisions Schedule in order to enable the declaration of the new Kingborough Planning Scheme.	Kingborough is in the process of the transition to the Tasmanian Planning Scheme. Exhibition has occurred. The hearings are continuing into 2026 and the planned finalisation is contingent on the outcomes of the hearings and the Planning Commission decision.	Delayed
3.4.3	Implement the Kingborough Weed Management Strategy 2017-2027.	Implemented Stage 2 of the Pampas Grass program with a focus on education and compliance on private land. Ongoing community education and support to tackle declared weeds.	Achieved

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

3.5.1	Develop and implement a natural areas and biodiversity strategy to underpin the management of Council's natural area reserves network and approach to managing the key threatening processes for biodiversity in Kingborough.	Not progressed due to resourcing.	Delayed
3.5.2	Implement Bushfire Risk Reduction Strategy for Council land.	Fuel breaks, hazard management areas and trails maintained. Over 100 community requests completed Hazard assessments and fuel reduction completed in several urban reserves Participation in regional Fire management Committees	Achieved
3.5.3	Collaborate with key stakeholders to contribute to the recovery of threatened species and threatened vegetation communities.	Partnered with NRM South to deliver Biodiverse Bruny Project. Implemented 'No mow' in parks and reserves to allow threatened orchids to regenerate. 1000 white gum seedlings provided to landowners to establish habitat for Forty-spotted Pardalotes. Ongoing restoration of threatened black peppermint forest across reserve network.	Achieved



YEAR IN REVIEW

GOVERNANCE, RECREATION & PROPERTY SERVICES DIRECTORATE

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

Governance

Several policies were reviewed and updated during the year including Council's Privacy Policy, Communications and Engagement Policy, Purchasing Policy, Flagpole Policy, Fraud Policy and Delegated Authority Policy. Sub-delegations to staff were made in accordance with the relevant provisions of the Delegated Authority Policy. Council's Code for Tenders and Contracts underwent an external review and the revised version was endorsed. Additionally, a new policy addressing dispute resolution was developed, as required by the State Government following the review of the *Local Government Amendment (Code of Conduct) Act 2023*.

Property

The Property Unit is responsible for acquiring and disposing of Council land and facilities including leasing, licencing, and transfers.

During the year Council received and managed a proposal to lease land at Leslie Vale Oval in accordance with the *Local Government Act 1993*. The same process was used for disposing of land to the State Government for the development of a High-Performance Training Centre for the Tasmanian Jack Jumpers basketball team.

Expressions of interest were invited for tenancy of the cafe/commercial space at the Community Hub after the lease with Traders in Purple ended.

Facilities

New public toilet facilities were constructed at Trial Bay in Kettering and Silverwater Park in Woodbridge.

The playground at Silverwater Park underwent significant upgrades including the installation of new play equipment and accessible pathways.

Ongoing improvements at Dru Point Reserve included the replacement of the timber ship feature in the playground, provision of a shade shelter adjacent to the kiosk and construction of new access paths.

Additionally, renovations were completed for kitchen and toilet amenities at Snug Hall and new heat pumps were installed at the Dennes Point, Alonnah, Lunawanna and Kingston Beach Halls.

Tracks & Trails

The construction of the trail along the Northwest Bay River from Longley to Margate progressed as planned, with a development application secured for Stage Two works extending from the Margate Bowls Club to Hopfields Road. Additionally, the trail connecting Springfarm Estate to the Kingborough Sports Precinct was completed.

The Kingborough Tracks and Trails booklet was updated and distributed at multiple venues throughout the municipality.

Sport & Recreation

In November 2024, Council received official notification confirming the Kingston Twin Ovals as the designated location for the development of the Tasmanian Devil's High Performance Training Centre.

This initiative represents a substantial advancement for the Kingborough Sports Precinct and is expected to generate notable economic, recreational and social benefits for the local community. Council's endorsement of the project is contingent upon the relocation or replacement of any affected facilities.

Throughout the year, significant time was dedicated to project planning and stakeholder consultation with a specialised team established to oversee the process.



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Kingston Park

All Council works at Kingston Park have been finalised with future development of areas designated for high density residential and mixed use commercial purposes now dependent on private sector investment.

The partnership between Council and Traders in Purple concluded during the year by mutual agreement, as the latter cited construction costs as a prohibitive factor for continued development of the site. While Council has received several alternative proposals for the remaining lots, these submissions have not been consistent with the vision outlined in the development plan prepared in collaboration with the community.



Kingborough Council | Annual Report 2024/25

COMPLIANCE

The Compliance Team provides regulatory services across multiple domains, including animal management, parking enforcement, fire hazard mitigation, and By-Law adherence. The team also supports compliance activities relating to planning, building, and environmental matters as required. Throughout the year, the Compliance Team engaged with various government stakeholders, business leaders, and community organisations to promote a safe, healthy, and cohesive community.



Over the last financial year, the compliance team:

- Issued **1818** Infringement notices
- Lodged **1** brief of evidence
- Attended over **2049** requests by the public
- Impounded **52** dogs
- Registered in excess of **5711** dogs
- Investigated **53** dog attacks
- Investigated **68** nuisance complaints
- Conducted **80** proactive fire inspections
- Investigated **284** requests relating to vehicles
- Attended reports of **32** open air fires

CUSTOMER SERVICES

The Customer Services team plays a vital role in supporting both external and internal stakeholders. Its responsibilities include providing general Council information, managing service requests, processing building and planning applications, coordinating facility bookings and delivering cashiering services. The team also undertakes a range of internal administrative functions, including backfill secondments to ensure continuity of operations.

Over the past year the team has maintained a strong focus on service quality and responsiveness. The report below highlights a detailed analysis of customer feedback, including complaints and commendations received, reflecting our commitment to continuous improvement and excellence in customer experience.

Service Type	
Legal	1
Compliance	18
Customer Services	3
Environment	2
Development Services	25
Projects	11
Sport & Recreation	4
Roads & Stormwater	15
Waste Services (including missed bins)	679
Works Department	15
Total	773

Issue Type - Category of complaint on lodgement	
Cost of services and fees	5
Council procedure / process	14
Delay in delivering a service	10
Delay in responding to a customer	11
Delay in taking an action	3
Lack of action taken	20
Lack of service delivery	1
Lack of communication / consultation	4
Missed bin collections	668
Quality of action taken	2
Quality of decision made	2
Quality of interaction	7
Quality of service provided	22
Staff conduct - non serious	6

Investigation Type - How the complaint was dealt with	
Tier 1 - resolved at first point of contact	68
Tier 2 - required further investigation	23
Tier 3 - internal review of the complaint decision requested	1
Tier 4 - external review of the complaint decision requested	1

Outcome of the complaint	
Acknowledgement and/or apology provided	21
Change to policy or procedure	0
Complaint not substantiated	18
Complaint / investigation not yet finalised	1
Explanation of a decision or action or intention	61
Missed bin collections	668
Other	1
Request for service, not a complaint	3

COMMUNICATIONS & ENGAGEMENT

COMMUNICATIONS

Throughout the year, Kingborough Council's communications efforts supported a wide range of strategic initiatives and community engagement activities. Key focus areas included the Incoming Planning Scheme, upgrades to the Kingborough Sports Precinct, the Summerleas Road Underpass project, Kingston Interchange, waste and recycling programs, and numerous community events and programs.

A total of 67 media releases were issued, reinforcing Council's commitment to transparency and public engagement.

Incoming Planning Scheme – Public Awareness Campaign

A comprehensive public awareness campaign was delivered across social media, the Council website, and local newspapers. During the exhibition period (October–December 2024), Facebook posts promoting the scheme reached over 8,700 people, while the dedicated website pages attracted more than 16,500 visits.

Emergency Communications

In January 2025, the Snug Tiers bushfires prompted a surge in demand for timely updates. Council's Communications team coordinated the live stream of the Tasmanian Fire Service briefing via Facebook. During the peak of the emergency, the page gained 100 new followers, marking a 1,560% increase over the average growth rate.

Social Media Performance

- The most popular Facebook post of the year featured the Summerleas Road Underpass construction reaching over 55,000 people followed by the Blowhole Track, reaching over 39,000 people.
- Across 790 posts, Council's Facebook page recorded over 24,500 interactions with the community, and recorded a 20% increase in engagement and 1,337 new followers.



Tracks and Trails Campaign

Council launched a targeted promotional campaign to highlight the municipality's 43 Tracks and Trails, leveraging the popularity of walking among Kingborough residents. The campaign centred around the release of a new Tracks and Trails booklet in early 2025. Promotion of the tracks and trails across the year achieved a social media reach of over 1,180,000 people.

ENGAGEMENT

Council understands that effective communication and engagement are essential foundations of a strong community. This financial year, Council engaged with the Kingborough Community on 10 projects with over 4479 people in the community through workshops, surveys and submissions.

Incoming Planning Scheme

The 60-day exhibition period for Kingborough's version of the State Government's incoming Tasmanian Planning Scheme ran from 9 Oct to 9 Dec 2024. Information sessions were held across Kingborough with planners and many private meetings at the Civic Centre, online and through phone calls. Information sessions were held at Kettering Hall, Sandfly Hall, Kingston, Bruny Island - Alonnah Hall & Adventure Bay Halls.

AFL High Performance Centre

Council has been working with the community groups, commencing early discussions with both the local cricket and football clubs at the request of the State Government, in case Kingborough was selected over Rosny as the HPC site. The goal was to gather initial feedback and prepare for potential relocation impacts.


Budget 25/26

This year, the Budget engagement focused on gaining a deeper understanding of community values, ensuring funding decisions aligned with the priorities and needs of Kingborough residents. Public consultation gathered feedback from 279 responses through community submissions and survey results from 14 March to 7 April 2025.

Council's online platforms attracted over 160,000 users throughout the year. Key traffic sources included:

 Google search - **88,000** users

 Media Releases issued - **67**

 Facebook referrals - **7,000**

Most popular pages visited on Council's website:

- Most shared stories:
- Blowhole track, reaching over **39,000**
 - Taroona Foreshore track, reaching over **31,800**

- Advertised planning permit applications
- Careers
- Recreational Facilities
- Kingborough Sports Centre
- Waste Facilities
- Events

- Posts:
- Accessed from mobile phones/tablets - **60%**
 - Accessed from desktop computers - **40%**

ENGINEERING SERVICES DIRECTORATE

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

Responsibilities include setting long-term service objectives, asset management planning, policy and strategy development, hydraulic modelling, stormwater capacity and quality controls, engineering design and surveying, and project management. The department also maintains Council assets such as parks, playgrounds, reserves, roads, stormwater systems and buildings, in addition to managing Council's plant and fleet.

Key Achievements – 2024/25

The Engineering Services Department delivered a range of strategic and operational outcomes during 2024/25, contributing to the effective management and enhancement of Council's infrastructure assets.

Strategic Planning & Policy Development

- Completed a comprehensive road condition survey across all sealed road assets within the municipality.
- Finalised both the Asset Management Policy and the Asset Capitalisation Policy, strengthening Council's governance and financial accountability frameworks.
- Reviewed Council's road hierarchy to align with updated State Government guidelines.
- Undertook a full revaluation of public lighting assets, including the development of a new asset category for street and private lighting.
- Finalised a flood investigation for the Whitewater Creek and Boddy Creek catchments, supporting future mitigation planning.
- Delivered the updated Kingborough Integrated Transport Strategy 2025, outlining a long-term vision for a safe, efficient, sustainable, and accessible transport system that supports all travel modes across the municipality.

- Developed the Active Transport Positive Provision Policy, ensuring active transport and micromobility are proactively considered in the planning and design of new infrastructure and ongoing maintenance.
- Completed an erosion investigation for Victoria Avenue, Dennes Point.

Project Planning & Design

- Completed a feasibility study and route options analysis for a proposed shared user path along Algona Road, connecting Huntingfield and Blackmans Bay.
- Prepared final detailed designs for future capital projects, including:
 - > Wyburton Place and Clare Street, Margate - road reconstruction
 - > Davies Road, Lower Snug - road reconstruction
 - > Channel Highway, Snug – new footpath construction
 - > Kingston Beach - foreshore rehabilitation
 - > Campbell Street, Kingston - stormwater upgrades
 - > Baringa Road and Wandella Avenue, Taroom - stormwater upgrades
 - > Illawong Crescent and Hinsby Road, Taroom - stormwater upgrades
 - > Ewing Avenue, Kingston Beach - stormwater upgrades



Adventure Bay Exercise Equipment



Blowhole Road Construction



Adventure Bay Exercise Equipment



Blowhole Road Construction



Blowhole Road Construction



Cloudy Bay Road Resheeting



Blowhole Road Construction



Footpath Construction, Channel Highway



Maranoa Rd/Denison Street Intersection Upgrade



Maranoa Rd/Denison Street Intersection Upgrade



Pelverata Road Realignment



Margate Museum Retaining Wall



Silverwater Park Toilets



Trial Bay Toilets



Snug Community Hall Upgrades



Woodbridge Oval Parking Upgrades



Summerleas Road Underpass



Woodbridge Oval Parking Upgrades



Sports Precinct Connector Path



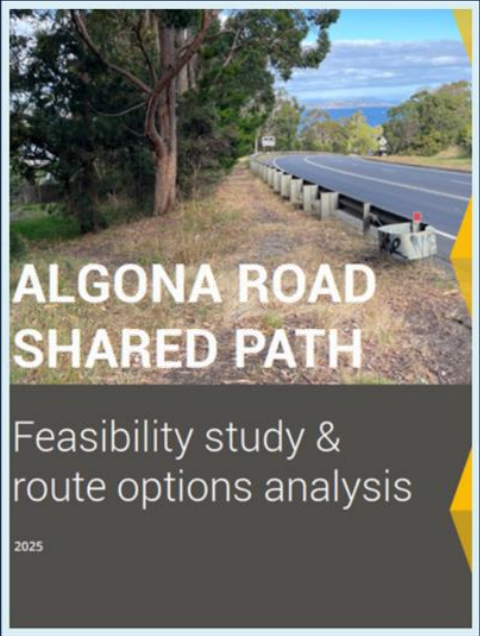
Spring Farm to Sports Precinct Connector Track

Infrastructure Delivery & Upgrades

Project	Location
Public exercise equipment installation	Adventure Bay, Bruny Island
Stormwater upgrades	Albion Heights Drive, Kingston
Footpath rehabilitation	Baynton Street to Bowral Court, Kingston
Local area traffic management upgrades stage 1	Beach Road, Kingston Beach
Road reconstruction including new footpath, kerb and channel and stormwater.	Blowhole Road, Blackmans Bay
Track upgrades on Royce Thomson Track	Boronia Hills, Kingston
Rockface/retaining wall construction	Channel Heritage Museum, Margate
New footpaths constructed on both sides of the road	Channel Highway (vic. 157-197), Kingston
Civic Centre HVAC System upgrade	Civic Centre, Kingston
Gravel road re-sheeting	Cloudy Bay Road, Bruny Island
Culvert upgrades	Esplanade, Middleton
Stadium security upgrades and fire detection system upgrades.	Kingborough Sports Centre, Kingston
Change room and carpark upgrades	Kingston Beach Oval, Kingston Beach
Stormwater upgrades	Kingston Heights, Kingston
CBD Wetlands stormwater high-flow bypass	Kingston Wetlands, Kingston
Gravel road re-sheeting	Leslie Road, Leslie Vale
Intersection safety upgrades	Maranoa Road and Denison Street, Kingston
Road realignment and reconstruction	Pelverata Road (vic. 40), Sandfly
Road reconstruction	Pelverata Road (vic. 609), Kaoota
Stormwater upgrades	Roslyn Avenue (vic. 42), Kingston Beach
Toilet block replacement	Silverwater Park, Woodbridge
Community hall upgrades	Snug Community Hall, Snug
Track sealing and upgrade	Snug River Path (North), Snug
Sports precinct to Spring Farm Connector Track stage 2 construction, including pedestrian bridge over Whitewater Creek	Spring Farm, Kingston
Installed LED streetlighting along Spring Farm Road, improving energy efficiency and public safety.	Spring Farm, Kingston

Project	Location
Toilet block replacement	Trail Bay Boat Ramp, Trial Bay
Taroona Bowls Club disability parking	Taroona Bowls Club, Taroona
Gravel road re-sheeting	Thomas Road, Woodbridge
Carpark Upgrade	Woodbridge Oval, Woodbridge
Pedestrian underpass on Whitewater Creek Track	Summerleas Road, Kingston
Taroona Bowls Club disability parking	Taroona Bowls Club, Taroona
Gravel road re-sheeting	Thomas Road, Woodbridge
Toilet block replacement	Trail Bay Boat Ramp, Trial Bay
Carpark Upgrade	Woodbridge Oval, Woodbridge

Grant Funding Secured	Gravel Resheeting Program	New and Upgraded Footpaths	New or Upgraded Public Toilet Facilities
\$4,500,000	\$832,000	1800 metres	2



KINGBOROUGH WASTE SERVICES

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

KWS is responsible for delivering a wide range of Council-managed waste services, including operations at the Barretta and Bruny Waste Transfer Stations, administration of kerbside waste, recycling, and Food and Organics (FOGO) collection services, public place bin servicing and implementation of actions under the Council's Waste Management Strategy.

KWS is governed by an independent Board comprising four Directors—two from Council Management and two external members, including an independent Chair.

Strategic Focus: Waste Diversion

A key objective of the Waste Management Strategy in the 2024–25 financial year was to increase landfill diversion through targeted initiatives. These efforts resulted in a 45% diversion rate across Kingborough.

Key Achievements in 2024–25

- Achieved an operating surplus for the financial year
- Launched a soft plastics recycling program for the Kingborough community



- Participated in the 2024 Garage Sale Trail
- Produced and distributed the 2024–25 Waste Services Guide
- Installed a difficult-to-recycle items unit at the Kingborough Sports Centre

Materials successfully diverted from landfill:

- 23 tonnes of paint
- 37 tonnes of television and computer E-waste
- 2,652 tonnes of organic waste through the kerbside FOGO service.
- 48,000 Litres of engine oil



Over the last financial year, difficult to recycle items were collected from the Civic Centre:

- Coffee pods - 872kg
- Books and magazines - 165 kg
- Household batteries - 349kg
- Light globes - 43kg
- Small E-waste - 354kg
- X-Rays - 150kg
- Printer Cartridges - 150kg
- Mobile Phones - 71kg



ENVIRONMENT, DEVELOPMENT & COMMUNITY SERVICES DIRECTORATE

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

ENVIRONMENTAL HEALTH

Water Quality Monitoring

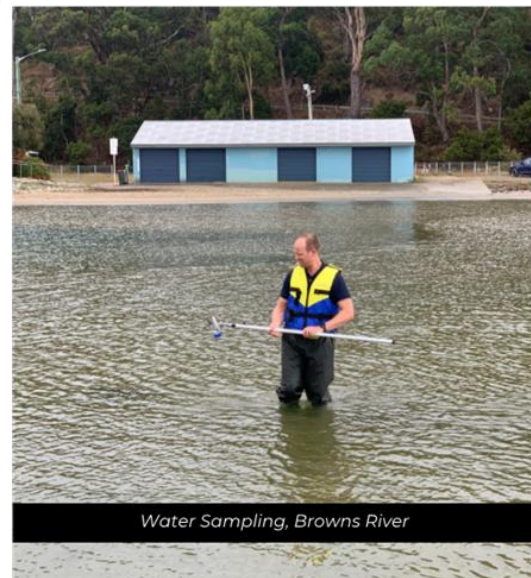
Council monitors recreational beach water quality from December to March under the *Public Health Act 1997*. In 2024–25:

- 207 water samples were collected
- Taroona Beach improved to a 'Good' water quality rating
- Blackmans Bay Beach (North) declined to a 'Fair' rating
- Kingston Beach (North) remained at a 'Poor' rating, where swimming is not advised
- Blackmans Bay Beach (South) remained at a 'Poor' rating, where swimming is not advised

Council continues to prioritise investigations into the causes of poor water quality at Blackmans Bay Beach South. In 2024–25, a third-party consultant was engaged to review Council's actions to date, including:

- Out-of-season sampling
- Catchment ammonia testing
- Stormwater monitoring

Findings from this review have informed the next stage of investigations into the influence of the stormwater system. Council also continues to collaborate with the Derwent Estuary Program, Department of Health, and TasWater to manage and improve recreational water quality.



Water Sampling, Browns River

Food Safety and Surveillance

During the 2024–25 financial year, Council issued 453 food business licences across permanent, mobile, and temporary operators in Kingborough. Environmental Health Officers (EHOs) conducted 88 food safety inspections, prioritising high-risk premises as identified by the Tasmanian Food Business Risk Classification System. Inspections also included food vendors at public events and fairs.

EHOs responded to 12 food-related community complaints and issued one infringement notice for non-compliance with the *Food Act 2003*.

Immunisation Services

Council continued to deliver a comprehensive immunisation program, administering 2,202 vaccinations throughout the year. This included:

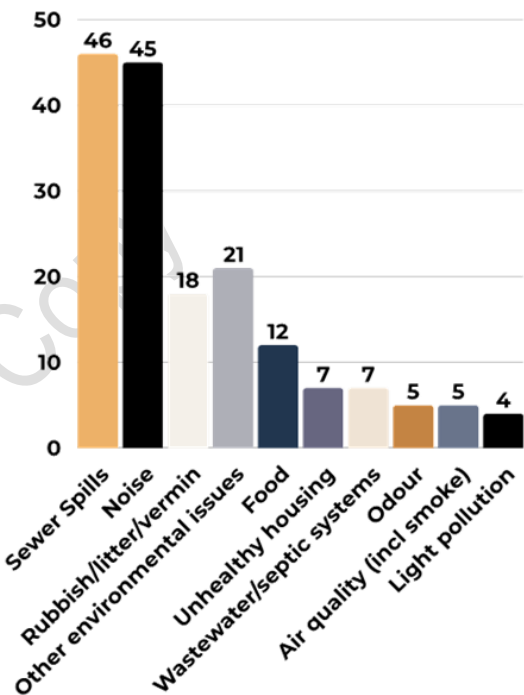
- 13 school-based immunisation sessions
- 12 monthly infant clinics
- 1 additional flu clinic

Vaccines were provided to Grade 7 students (HPV, DTP) and Grade 10 students (Meningococcal ACWY). The increase in vaccinations compared to the previous year reflects changes to the school immunisation schedule.

In 2024–25, Council implemented Vitavo, a new immunisation software system provided by the Department of Health. This system has significantly improved administrative efficiency and streamlined service delivery.

Public Health and Environmental Complaints

Council investigated 170 public health and environmental complaints under the *Environmental Management and Pollution Control Act 1994*, *Public Health Act 1997* and *Local Government Act 1993*. This represents an increase from the previous year.



Public Health Statement

In accordance with Section 72(1)(ab) of the *Local Government Act 1993*, this statement outlines how Kingborough Council met its goals and objectives, the resource allocation in relation to public health activities, and how these initiatives addressed the needs of the community.

Public and environmental health services were delivered by Council's Environmental Health Unit, which is a part of the Environmental Services Department. The Unit comprises the Manager Environmental Services, Coordinator - Environmental Health, three Environmental Health Officers, casual Environmental Health Officer, Administration and Immunisation Officer and six casual Nurse Immunisers

In 2024-25 the Unit's expenditure totalled \$843,466, with \$146,208 in income generated primarily through licensing fees.

Council's public health responsibilities were administered under various legislation including the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003*, *Building Act 2016*, *Environmental Management and Pollution Control Act 1994*, *Litter Act 2007* and *Burial and Cremation Act 2019*. Key service areas included:

- Food safety and surveillance
- Immunisation programs
- Water quality monitoring
- Public health risk activities
- Environmental nuisance investigations
- Public health education and promotion
- Emergency management
- Onsite wastewater management
- Private burials
- Pollution control (air, land, water)

Exploring innovative waste solutions at Copping



Performance Snapshot

- Registered Food Businesses - **215**
- Mobile Food Businesses - **51**
- Temporary Food Businesses - **187**
- Food Inspections - **88**
- Notifiable Disease Investigations - **18**
- Vaccines Administered - **2,202**
- Registered Water Carters - **6**
- Private Water Suppliers - **5**
- Public Health Risk Activity Premises - **2**
- Licences for Risk Operators - **5**
- Customer Enquiries / Complaints - **172**
- Recreational Water Samples - **207**
- Plumbing Permit Assessments - **88**

NATURAL AREAS & BIODIVERSITY

Council's Natural Areas and Biodiversity (NAB) team continues to lead programs that connect people with the environment, protect local ecosystems and build resilience for the future. This year our work has centred on bringing the community closer to nature through conservation, education and stewardship.

Community Engagement and Education

The Interpretation and Education program fostered meaningful community connections with the natural environment through leading experiences across our reserve network. By focusing on key biodiversity themes, from platypus conservation to the vital role of pocket bushland reserves in urban areas, the program strengthened understanding of the intrinsic link between healthy ecosystems and healthy communities.

Activities showcased the ecological significance of reserves including the Whitewater Creek corridor in Kingston and Peggys Beach Bushland Reserve at Electrona, sharing scientific knowledge, citizen science tools and building local environmental stewardship.

Some highlights were:

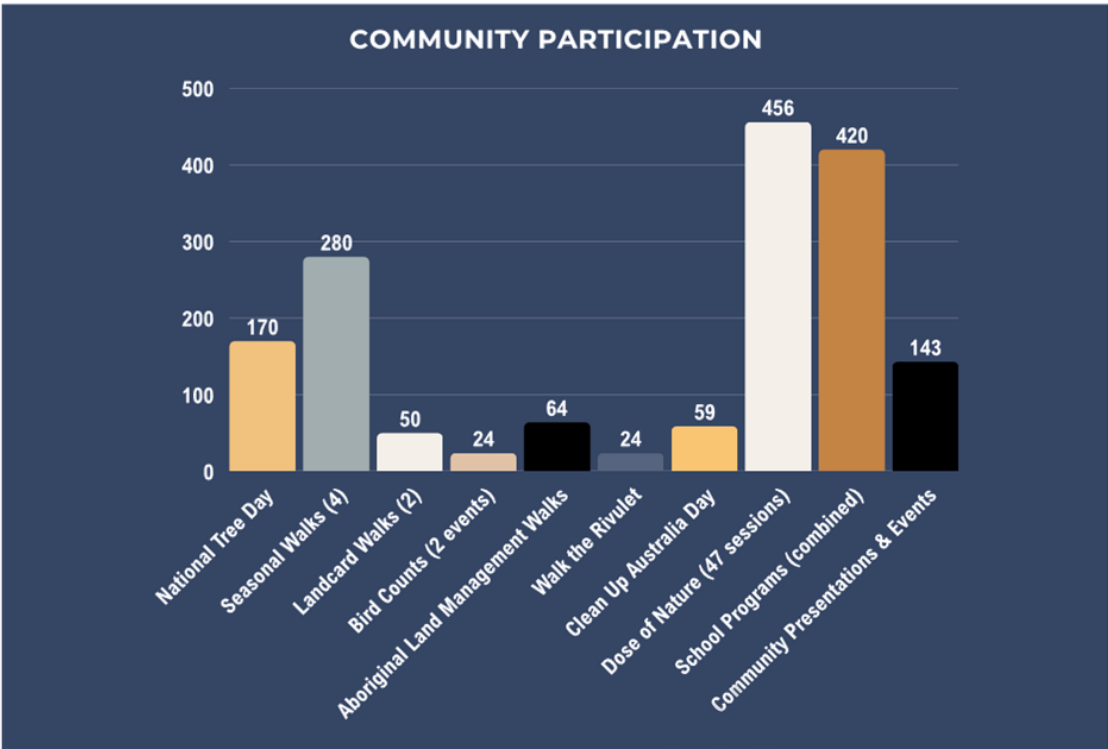
- Platypus surveys and rivulet walks at Whitewater Creek connected community members directly with conservation science, revealing the hidden lives of these iconic species while monitoring population.
- School programs and bush kinder sessions nurtured environmental awareness in young learners, cultivating the stewardship for nature in the next generation.
- National Tree Day plantings in Taroona and Snug brought residents together for practical conservation action, with over 2000 native plants establishing habitat corridors that enhance both biodiversity and climate resilience.



Liz and Amelie



National Tree Day supporters



Supporting Stewardship Through Landcare

Landcare groups continue to be essential partners in delivering Kingborough's Natural Areas and Biodiversity program, driving conservation, restoration, and revegetation efforts across the municipality.

In 2024–25, Kingborough's dedicated Landcare volunteers contributed thousands of hours to caring for bushland, coastal and open space reserves. Their efforts resulted in:

- The planting of over 3,200 native plants
- The removal of invasive weeds and rubbish from Council-managed lands
- These contributions significantly enhanced the health, function, and resilience of our natural environments.

Growing the Network

Two new groups joined the Landcare community this year at Whitewater Creek, Mount Royal and Mirramar Park. The Mount Royal and Mirramar Park Group exemplified the power of Council/ community collaboration, transforming an open space into a vibrant, biodiverse area that benefits both people and nature.

Building Climate Resilience

Landcare activities also support nature-based responses to climate change. Notable efforts included The Community Association of Greater Snug leading revegetation along the Snug foreshore for National Tree Day, extending the coastal vegetation buffer to protect against erosion. Complimentary revegetation along eroded sections of the Snug River will provide long-term protection against future bank erosion. These initiatives demonstrate how community-driven stewardship is helping Kingborough adapt to environmental challenges while preserving its natural heritage.

Cat Management Program

A rise in roaming cat sightings in Council reserves prompted targeted trapping operations in Cat Prohibited Areas at Boronia and Blackmans Bay beaches, and within the Algona and Coffee Creek Reserves. These ecologically sensitive sites support vulnerable wildlife populations while adjoining densely populated residential areas.

The trapping program pursued dual objectives: demonstrating Council's commitment to wildlife protection in high-value habitat and addressing feral cat populations where unowned and undesexed animals breed and transmit diseases such as toxoplasmosis, a potentially fatal threat to native fauna.

The initiative trapped 16 cats across target areas. Four were identified as owned pets, with Council staff working collaboratively with owners to implement effective containment measures. The remaining 12 were stray animals captured near Coffee Creek and Algona Reserves—critical wildlife corridors connecting to the Peter Murrell Reserve, which supports several threatened species.

Community participation is essential to program success. Residents reported sightings, granted access to private properties for trap placement, and assisted with information distribution in priority areas. Innovative trapping techniques, including new lure trials, successfully captured a trap-shy individual at Boronia Beach.

Council provided a financial contribution to the Ten Lives Cat Shelter to support responsible cat ownership in Kingborough and continued to support the Biodiverse Bruny Project's cat management objectives.

Stray cat in Denison Street Reserve, Kingston



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Strategic Weed Management

Sustained weed control efforts across Council-managed land achieved significant outcomes this year through strategic intervention and strong community partnerships. Coordinated action by Council's Weed Management Officers, depot staff and volunteer groups continued to reduce invasive species threats across reserves and roadsides.

The long-term Paterson's curse control campaign, initiated in 2017, reached a milestone with observations and treatment requirements declining to negligible levels, a clear indicator of program success. With this target weed largely suppressed, resources have been redirected to an expanded pampas grass eradication campaign. Following intensive control on Council-managed land in recent years, Stage 2 of the program is now underway, targeting infestations across all land types and tenures commencing in the municipality's southern areas.

Weed management forms part of an integrated approach to natural area stewardship. Sites achieving successful weed suppression transition to active regeneration and revegetation phases, establishing native habitat while preventing weed re-establishment. Manuka Hills exemplifies this progression, where effective weed control has enabled habitat restoration efforts to commence.



NAB staff controlling wirilda in bushland containing threatened flora

Bluebell creeper

Billardiera heterophylla

- Sturdy climber that can grow to 5 metres with support of other plants.
- It can also grow on its own, usually forming a dense low shrub.
- It has shiny, bright green leaves to about 5cm long.
- Bell-shaped flowers are seen in summer, and are usually blue, but white forms can occur.
- Greenish-blue fruits are cylindrical in shape and contain many sticky seeds.



Environmental Weed

REMOVING BLUEBELL CREEPER

By hand:

Seedlings and small plants can be hand pulled in moist or sandy soil. Take care as plants break off easily, and remaining roots left in the soil may grow new stems. Removed plants can be left on site to break down.

Cut and paint:

Cut stems as low to the ground as possible and paint undiluted glyphosate herbicide on the stump within 15 seconds.

Scrape and paint:

This method is for woody vines and climbers as they often have thin stems that when cut off at the base provide an inadequate surface area for herbicide uptake. Using a sharp knife or secateurs, start from the base and make a 20cm long scrape on each stem. Be careful not to cut through the stem, scrapes need only be deep enough to expose the underlying green tissue. Apply undiluted glyphosate herbicide within 15 seconds.

Foliar spraying:

Foliar spraying is when you directly spray the leaves of a plant. As bluebell creeper often climbs over other plants, herbicide sprayed onto the leaves of bluebell creeper is very likely to harm surrounding vegetation. Therefore, other methods of control are recommended, especially in bushland areas. If foliar spraying is required, limit the application to smaller plants and regrowth.

Bluebell creeper can easily be confused with some native shrubs. Care should be taken to correctly identify bluebell creeper before any control methods are used. If you are unsure, please do not hesitate to contact the Natural Areas and Biodiversity team to confirm.

IMPACTS

Both *Billardiera heterophylla* and *Billardiera fusiformis* are known as bluebell creeper and are difficult to distinguish from each other. It is possible that these two names may well be part of a single variable species. Adding to the confusion, many people still refer to bluebell creeper by the old name *Sollya heterophylla*. Whilst there is some confusion about the taxonomy of bluebell creeper, more importantly is the fact that bluebell creeper is native to Western Australia, but not Tasmania. It has been planted in many gardens throughout Kingborough, from which it has then spread and invaded a wide range of landscapes. Bluebell creeper is an extremely invasive weed in woodlands and forests. It smothers native plants by out-competing for sunlight or strangling them with their twining stems.

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Kingborough

Wirilda

Acacia pravincialis

- This small tree has a slender erect habit and can grow to a height of 10 metres.
- The smaller branches are usually pendulous and reddish-brown in colour.
- Leaves are long and narrow, usually straight but sometimes with a slight curve. They are grey-green in colour.
- Flowering occurs throughout the year but most heavily between September and January. The flowers are golden yellow and spherical in shape.
- Wirilda can be very similar to sweet wattle (*Acacia suaveolens*) which is native to Tasmania. The flower buds of sweet wattle are more cylindrical in shape and enclosed by overlapping scales before opening. This is the most reliable way to distinguish it from wirilda.



Environmental Weed

METHODS OF CONTROL

By hand:

Seedlings and small plants can be hand pulled in moist or sandy soil. Take care as plants break off easily, and remaining roots left in the soil may grow new stems. Removed plants can be left on site to break down.

Cut and paint:

Cut stems as low to the ground as possible and apply herbicide to the exposed stump within 15 seconds.

Stem injection:

This method is for woody weeds with stems greater than 10 cm in diameter at the base. Drill holes about 5cm apart around each stem, angled downwards and sideways into the sapwood just under the bark. Immediately inject herbicide in each hole using a squirt bottle or syringe. Only plants that can be safely left to die and not should be treated this way. If the plant needs to be felled, allow it to die completely before felling.

Foliar spraying:

Foliar spraying is when you directly spray the leaves of a plant. This method can be used to control wirilda, but it is generally limited to smaller plants and regrowth. The most effective herbicide products are those containing metsulfuron-methyl (eg. Associate). Herbicides might not penetrate the leaves of wirilda very well and adding a wetting agent, such as Pulse Penetrant, helps ensure that spraying is effective and kills the plant.

Wirilda can easily be confused with some native wattles. Care should be taken to correctly identify wirilda before any control methods are used. If you are unsure, please do not hesitate to contact the Natural Areas and Biodiversity team to confirm.

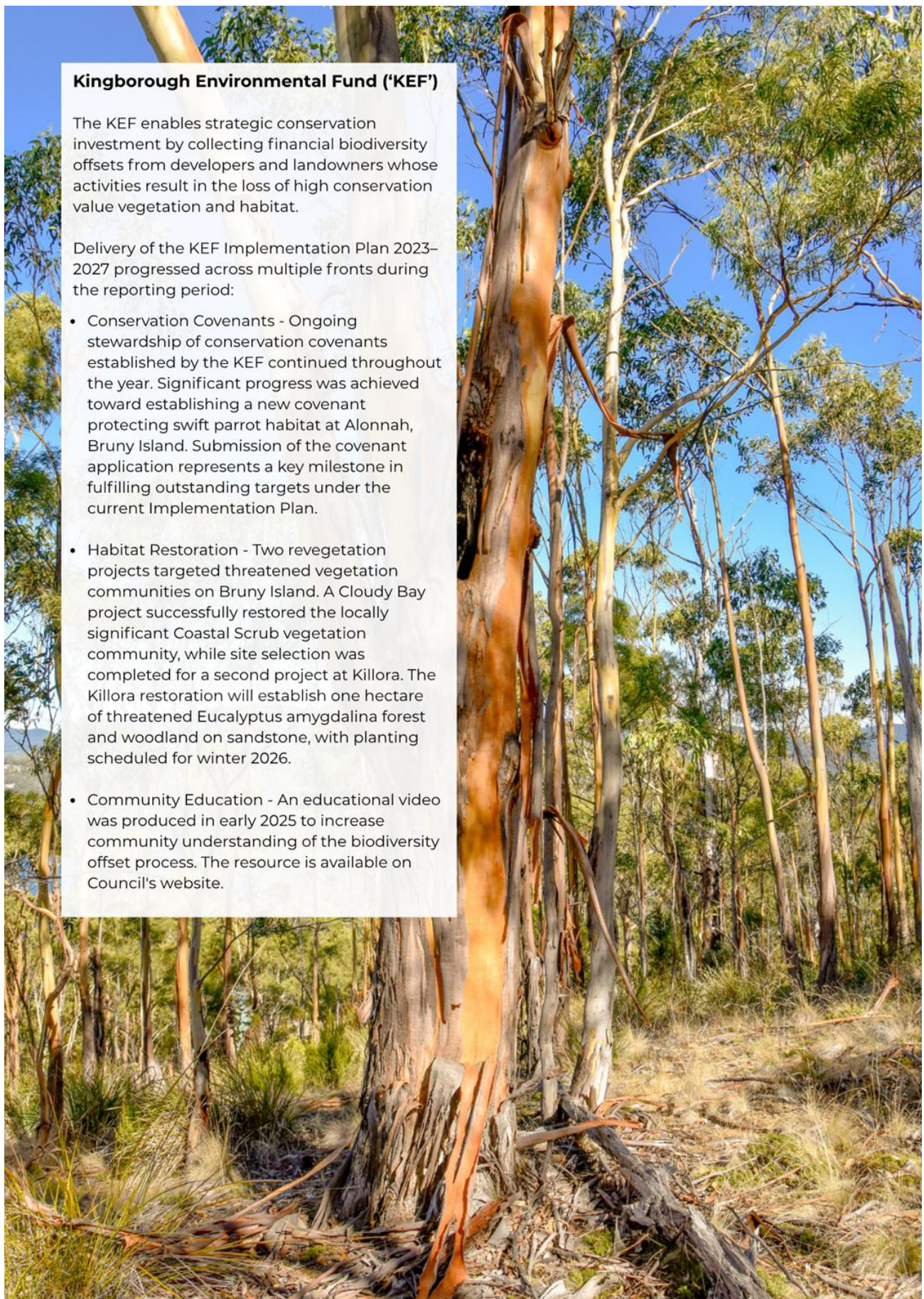
IMPACTS

Wirilda is native to south-western Australia, but not Tasmania. It has been planted in many gardens throughout Kingborough, from which it has then spread and invaded a wide range of landscapes. Wirilda looks very similar to local native wattle species, blending into the Tasmanian environment and hiding the extent of the problem.

Wirilda is more likely to establish where soils have been disturbed, however it is also known to invade bushland reserves and other natural areas. In these environments, it has the ability to out-compete and replace our native species.

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Kingborough



Kingborough Environmental Fund ('KEF')

The KEF enables strategic conservation investment by collecting financial biodiversity offsets from developers and landowners whose activities result in the loss of high conservation value vegetation and habitat.

Delivery of the KEF Implementation Plan 2023–2027 progressed across multiple fronts during the reporting period:

- Conservation Covenants - Ongoing stewardship of conservation covenants established by the KEF continued throughout the year. Significant progress was achieved toward establishing a new covenant protecting swift parrot habitat at Alonnah, Bruny Island. Submission of the covenant application represents a key milestone in fulfilling outstanding targets under the current Implementation Plan.
- Habitat Restoration - Two revegetation projects targeted threatened vegetation communities on Bruny Island. A Cloudy Bay project successfully restored the locally significant Coastal Scrub vegetation community, while site selection was completed for a second project at Killora. The Killora restoration will establish one hectare of threatened *Eucalyptus amygdalina* forest and woodland on sandstone, with planting scheduled for winter 2026.
- Community Education - An educational video was produced in early 2025 to increase community understanding of the biodiversity offset process. The resource is available on Council's website.



Bushfire Risk Reduction Program

With 90% of the municipality being bushfire prone, the risk of wildfire impacting our community is high. Council's Bushfire Program focuses on mitigating hazards on and from Council-managed land, which comprises just under 3% of the municipal area.

Council manages over 90 reserves, ranging from small pocket bushland sites to the 44-hectare Barretta Reserve in Electra. Most reserves have potential fire runs of less than 300 meters, which limits head fire development and reduces fire intensity. However, properties directly adjoining reserves remain vulnerable, with strategic fuel breaks providing effective risk mitigation.

Implementation of Council's Bushfire Risk Reduction Strategy continued this year, with priorities including:

- **Fuel break maintenance:** Ongoing maintenance of 31 fuel breaks and trails, and 11 Hazard Management Areas to minimize fire spread risk from Council reserves to adjoining properties.
- **Fuel reduction works:** Completion of scheduled fuel reduction works across high-priority reserves
- **Urban reserve assessments:** Systematic hazard assessment of urban reserves, including Huntingfield and Whitewater Creek Reserve, to verify compliance with required hazard reduction standards.
- **Roadside vegetation management:** Annual roadside verge management program targeting high-risk areas, implementing recommendations from Council's Roadside Risk Assessment to improve access and egress routes during fire events. Completed risk reduction work along Sandfly Road, where vegetation removal aligned with State Vegetation Management Policy improved this critical evacuation corridor.

- **Strategy review:** Completion of a comprehensive review of the Bushfire Risk Reduction Strategy to align with current industry best practice and regulatory requirements, ensuring the program remains responsive to evolving community safety needs. The Strategy update will occur in 25-26.
- **Community Engagement:** Community members are vital partners in bushfire preparedness, regularly providing observations and raising enquiries about fire risk management in their neighbourhoods. Council staff dedicated over 100 hours during the reporting period to engaging with residents, investigating concerns, and providing tailored advice on bushfire preparedness measures. This direct engagement strengthens community awareness and resilience, ensuring residents understand local fire risks and the practical steps they can take to protect their properties and families.

Collaborative Fire Management

Council actively participates in the Southern Fire Management Area Council (SFMAC) and Hobart Fire Management Area Council (HFMAC), enabling coordinated bushfire risk management at landscape scale. These inter-agency partnerships bring together local government, Tasmania Fire Service, Parks and Wildlife Service, and Sustainable Timber Tasmania to deliver integrated fuel management across tenure boundaries.

Through collaborative planning and coordinated burn programs, Council supports large-scale fuel reduction activities that significantly reduce fire risk across the municipality. This landscape-scale approach achieves far greater impact than individual land managers could accomplish independently, creating strategic fuel breaks and reducing hazard loads across extensive areas of bushland.

CLIMATE CHANGE PROGRAM

Embedding Climate Change Across Council Services

In 2024–25, Kingborough Council continued to embed climate change considerations across all areas of operation. The Climate Change Program focused on both emissions management and building resilience within Council and the broader community.

A review of the Climate Change Policy was conducted in February 2025 to ensure alignment with contemporary governance needs. A more comprehensive review is scheduled for 2025–26, alongside the development of additional governance instruments.

To support whole-of-organisation action, a refreshed Climate Change Governance Committee was established. This committee ensures consistent integration of climate considerations across Council's business units and operations.

Adapting to a Changing Climate

The Coastal Hazards Decision Making Framework was finalised and embedded into Council's decision-making processes. Operating under the Coastal Hazards Policy, this framework guides the assessment and management of risks to built and natural assets in coastal areas. It is administered by the Coastal Hazards Working Group, which ensures that asset design, construction, and maintenance incorporate adaptive capacity for future conditions.

Council also completed an updated Climate Risk Assessment, providing an organisation-wide perspective on climate hazards and opportunities. These findings will inform the revised Climate Change Adaptation Plan to be developed in 2025–26.

Emissions Reporting

Council's emissions decreased by a further 1% this financial year, totalling 12,705 tonnes of CO₂ equivalent (tCO₂e)—a reduction of 81 tCO₂e from the previous year. Emissions peaked in 2022–23 at 12,886 tCO₂e and have steadily declined since.

Key drivers of this reduction include:

- Increased diversion of general waste into FOGO
- Reduced fuel use by the Council fleet

An updated emissions calculator was introduced to improve tracking and ensure consistency with carbon accounting principles. These efforts support Council's progress toward its 2035 net-zero target.



Above: Coastal change community meeting, Snug

Below: Dieback and coastal erosion, Snug

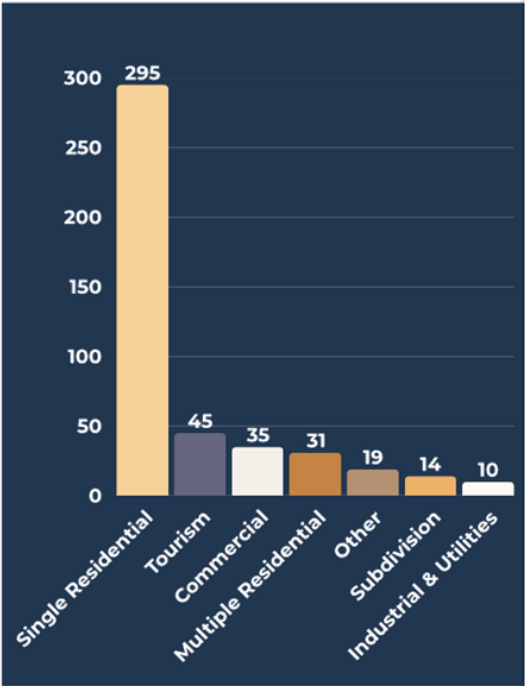


DEVELOPMENT SERVICES

Strategic Planning

Strategic Planning involves creating long-term strategies, policies and frameworks that guide development in an area. It also establishes overarching planning controls like Planning Schemes, which statutory planning depends on. Over the past year work has progressed on the draft Kingborough Local Provisions Schedule for the Tasmanian Planning Scheme. State-level initiatives led by the State Planning Office include updates to the Southern Tasmania Regional Land Use Strategy, development of Tasmanian Planning Policies (TPPs) and review of the state-wide Standard Planning Provisions (SPPs).

In 2024-2025, Kingborough continued to experience diverse new developments, particularly sustained growth in residential projects, as shown by category below.



Development Engineering

Development Engineering staff evaluate infrastructure needs for development applications and ensure compliance with planning permit conditions, especially for subdivision and road works. They connect Council's planning and engineering teams, and coordinate with external agencies like TasWater and the Department of State Growth.

Statutory Planning

Planning Services assesses development applications, issues planning permits and ensures compliance with the *Land Use Planning and Approvals Act 1993* and the Kingborough Interim Planning Scheme 2015. Duties include consulting, referring, assessing applications, preparing reports, making recommendations, granting delegated approvals and enforcing permit conditions. Some applications may be appealed through the Tasmanian Civil and Administrative Tribunal by applicants or representors. Last financial year, several major commercial, industrial, and residential applications were approved.

Meeting Statutory Requirements

Council maintained quality assurance to meet planning and building requirements. The Pathway system ensured compliance with timeframes, referrals, assessment protocols and regular audits.

Plumbing Services

The Plumbing Services Unit is responsible for delivering the plumbing-related functions of Council's Permit Authority under the *Building Act 2016*. This includes:

- Reviewing applications for proposed plumbing work to assess compliance with the National Construction Code;
- Issuing plumbing approvals for compliant proposals;
- Maintaining statutory registers related to plumbing work;
- Conducting inspections of plumbing installations to ensure compliance with approved plans and legislative requirements.

Building Services

The Building Services Unit continues to deliver essential regulatory functions under the *Building Act 2016*, acting as Council's Permit Authority. Core responsibilities include:

- Assessing and issuing building permits;
- Maintaining statutory registers related to building work;
- Investigating non-compliant building activity to ensure adherence to legislative requirements.

Throughout the 2025 financial year, the Unit has observed a gradual decline in building approvals, particularly for single dwellings and dwelling additions.



EMERGENCY MANAGEMENT & COMMUNITY RESILIENCE

Emergency Management and Recovery

The Snug Tiers/Margate Plains bushfire event in January 2025 served as a powerful reminder of Kingborough's vulnerability to bushfire risk. Over several days, multiple warnings and alerts were issued for different areas across the municipality. Council supported the lead response agency by facilitating aerial operations and refuelling, managing road and track closures, establishing a community drop-in centre and assisting with the coordination and delivery of a public community meeting, including live streaming and presentation support.

Council staff participated in regular incident briefings and regional coordination meetings and the Emergency Response Team remained on standby to activate an evacuation centre at the Kingborough Sports Centre, if required. Council extends its sincere thanks to all agencies involved in the response, acknowledging the significant efforts made to contain the fire in challenging terrain.

Training remained a key focus for the Emergency Response Team and Evacuation Centre Management, including on Bruny Island. Staff participated in sessions delivered by Red Cross, Volunteering Tasmania, Gender and Disaster Australia and the University of Sydney. Topics included psychological first aid, evacuation centre management, volunteer coordination and Person-Centred Emergency Preparedness (P-CEP). As part of a P-CEP initiative, a consultant conducted an Access Appraisal of Council's evacuation centre operations, offering recommendations for improvement. Council continues to maintain strong relationships with support agencies to ensure coordinated and effective responses when needed.

Council actively participates in a range of regional and statewide emergency management and recovery committees, including:

- Southern Regional Emergency Management Committee
- Southern Regional Social Recovery Committee
- Municipal Coordinators Liaison Group
- Community Resilience and Capacity Sub-Committee
- Risk Information Portal Tasmania
- People with Disability Emergency Preparedness Project Advisory Group

These collaborations support a unified and resilient approach to emergency management across the region. Locally, the Municipal Emergency Management Committee meets regularly to review and guide emergency management policy. In May 2025, the Committee endorsed the release of the Draft Community Protection Flood Guides for Kingston and surrounds and D'Entrecasteaux and surrounds.

Exercises remain a vital part of Council's preparedness strategy. Council participated in several scenario-based exercises coordinated by external agencies, including a Southern Regional Recovery Exercise. Internally, a bushfire response simulation was conducted to strengthen organisational readiness.

Community Resilience

Council continued its partnership with the Sparking Conversations, Igniting Action project, a federally funded initiative aimed at enhancing bushfire resilience in Bonnet Hill, Leslie Vale and Longley. The project provides tailored advice to households and fosters stronger community networks. The personalised approach has delivered meaningful outcomes for participating communities.

On Bruny Island, the Be Ready Bruny project, delivered in collaboration with the Australian Red Cross, continued to build individual and community resilience. The project promotes risk awareness and encourages proactive preparedness. Key activities included:

- Formation of a Redi-Community working group
- A Pillowcase Project session at Bruny Island District School
- A Risk Roles Ready session with emergency agencies
- A Business Resilience webinar
- Psychological First Aid training for Council's Emergency Response Team

These initiatives helped community members understand their risks and develop the skills to support themselves and others during emergencies.



Images from the 'Be Ready Bruny' Project



Pets in Emergencies

Recognising that pet preparedness is often overlooked, Council secured grant funding for a 'Pets in Emergencies' signage project in partnership with the RSPCA. Signage was installed at dog exercise and training areas and stickers were placed on wheelie bins beneath dog waste bag dispensers. The initiative achieved broad community reach and was extended to other southern councils.

Bushfire preparedness remained a priority in the lead-up to the high-risk season. Council hosted a pop-up information stall at Channel Court in partnership with the Tasmania Fire Service and the People with Disability Emergency Preparedness Project. The event provided residents with practical checklists and resources to help prepare themselves, and their pets, for emergencies.



HAVE YOU PREPARED YOUR PETS FOR AN EMERGENCY?

Planning ahead will save you time and help keep your pets safe.

Consider how your pet may react.
Pets can't prepare for an emergency but you can!

TRANSPORT

Think about how you will evacuate with your pet. Have something to transport them in.

EMERGENCY KIT

Make an emergency kit for your pet. Keep it in a safe location for easy access.

SAFE HAVEN

Consider when you will leave and how you will get there. Arrange a place for your pet to stay if you evacuate. Have a plan if you can't get home.

IDENTIFICATION

Have identification on your pet at all times. Ensure your pet has a micro-chip. Keep information about your pet with you.

STAY INFORMED

TasALERT https://alert.tas.gov.au	ABC RADIO EMERGENCY BROADCASTING 936AM (Kingborough area) www.abc.net.au/hobart	RSPCA TASMANIA www.rspcatas.org.au	KINGBOROUGH COUNCIL www.kingborough.tas.gov.au/emergency-management
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COMMUNITY SERVICES

Celebrating Volunteers

In a heartwarming celebration during Seniors Week, Kingborough Council hosted its inaugural Celebration of Kingborough Volunteers on 23 May. The event welcomed 155 volunteers for a sparkling reception with live entertainment and refreshments. Guest speakers included the Mayor, Cr Paula Wriedt, Sarah Wilcox (Chair of Volunteering Tasmania) and Disability Awareness Educator, Paul Pritchard.

Welcoming New Citizens

Council proudly hosted four Citizenship Ceremonies throughout the year, welcoming 149 new citizens from 73 countries into the Kingborough community.

Health and Wellbeing

Council endorsed the Kingborough Health and Wellbeing Strategy 2024–2029, focusing on:

- Active community engagement
- Healthy spaces and places
- Inclusive and safe environments

Over 600 bookings were recorded for Learning for Life sessions, including talks on chronic conditions, gut health and anxiety management, alongside practical activities such as yoga, Pilates and blood pressure checks.



Supporting Local Initiatives

Council supported 14 groups through its Quick Response Grants program including Hobart City Mission, Pickleball Tasmania and Tassie Mums, to name a few, with funding for events and projects ranging from \$120 to \$1,000:

- Hobart Bangladesh Community (event support) - **\$120**
- Hobart City Mission (event support) - **\$417.70**
- Lions Club of Glenorchy (event support) - **\$1,000**
- Madame Butterflies Kingston District Gardens Inc (event support) - **\$800**
- Mayalalee Association of Tasmania (event support) - **\$120**
- Margate Primary School (event support) - **\$740**
- Philippines Australia Community of Tasmania Inc. (event support) - **\$1,000**
- Pickleball Tasmania (event support) - **\$1,000**
- Ride to work Day Kingston (event support) - **\$300**
- South Channel Residents and Ratepayers Assoc (event support) - **\$720**
- Tamil Arts and Cultural Society (event support) - **\$1,000**
- Tassie Mums (project support) - **\$1,000**
- Variety – the Children's Charity TAS (event support) - **\$500**
- Wheelhouse (project support) - **\$225**

Really Really Free Market

The quarterly Really Really Free Market continued to thrive, featuring over 35 tables per event and promoting waste avoidance and community sharing.

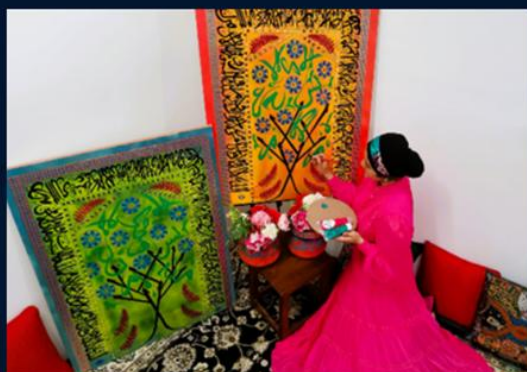
The guest MC provided the community with messages about waste avoidance, waste reduction and reuse.



Diversity and Inclusion

Following the endorsement of the Multicultural Action Plan, Council delivered a vibrant program of monthly workshops and events celebrating cultural traditions. Highlights included:

- Japanese and Arabic Calligraphy
- Traditional Ukrainian Art
- Kolam and Landscape Painting (India)
- Arabic Calligraphy
- Landscape Painting (India)
- Japanese Sushi Making
- Greek cooking and Japanese sushi-making



Harmony Week

Harmony Week featured live performances, cultural cuisine, and interactive activities. During Refugee Week, youth from Students Against Racism presented their film *Our Journey*, fostering dialogue and understanding.

LGBTIQA+ Action Plan 2023 - 2025

Council also celebrated LGBTIQA+ inclusion through the Great Kingborough Bake Off, held during the TasPride Summer Festival. The bake off was judged by local GP Dr Nurman Noor, pastry chef Kirsten Bacon and Sielito, Vice President of TasPride Inc.



Refugee Week

Youth from the 'Students Against Racism' program presented their film *Our Journey*. The group shared personal stories of migration and settlement in Hobart, fostering dialogue and understanding.



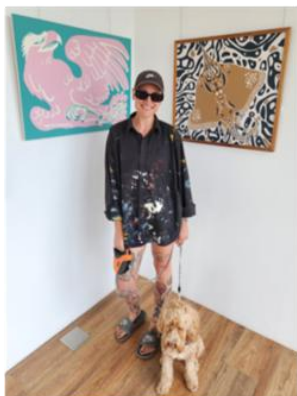


Kingborough Creatives

Tim Butcher from ConnectCurateCreate hosted the first gathering of 16 Kingborough artists, coming together to network and skill share at the KIN Creative Space. The meetups are held each quarter as part of the KIN Program.



Council supported a range of art exhibitions throughout the year, including the Margate Art Group at the KIN Creative Space, and solo exhibitions in the loaned Huon Valley Council's ART BOX.



Local artists Fran Parker and Natalia Bennett showcased their work to the public at Kingston Beach.



KIN Creative Program

A variety of workshops were on offer including sip and paint, ceramics, sock knitting, watercolour painting, botanical drawing and preserving.

Yarn Bomb Kingborough

Created in time for Mental Health Awareness month in October; the project reflects the changing seasons from Winter to Spring, then into Summer. Developed as part of the KIN Creative program, together with Kirsten from Craftdyllic and a contribution from Snug Primary school students, this project is designed to uplift and inspire the community and be enjoyed by all. On Display at Snug Primary School, visible from the Channel Highway.







KIN Sculpture Trail

Hunting for Nectar by Simon Ward, winner of the 2024 Kingborough Council Acquisition Award from Art Farm at Birch's Bay, has been installed at the Denison Street Reserve. This sculpture forms part of the KIN Art and Sculpture Trail.

Positive Ageing

Council's Positive Ageing initiatives included:

- Monthly Tuesday Talks on health and wellbeing
- Seasonal Walks exploring local trails
- Intergenerational Pop-up Cafes led by young baristas



End of Life Events

Council continues to offer programs to increase the death literacy of our community with workshops, information sessions and events to coincide with special days such as Dying to Know Day, Palliative Care Week and Advance Care Planning Week. Death Cafes were held in Kingston, Woodbridge and Bruny Island. The events, which included talks on how to prepare an Advance Care Directive, attracted over 200 bookings through the year.

Volunteer Program

Active since 2012, the volunteer program remains a cornerstone to Council's continued commitment to reduce social isolation and support community needs.

Our dedicated volunteers range in age from 18 to 83. They continue to play a vital role by offering support whether it be gardening, transport, pet care, medical appointments or social engagements.



Youth Engagement

Council's Youth Services program delivered term-based workshops in barista training, job readiness and creative arts, engaging around 60 participants per term.



Get Ready for Work

The Get Ready for Work initiative, supported by a Tasmanian Community Fund grant, provided certifications and hands-on experience for 50 students in food preparation, responsible service of alcohol, safe food handling and first aid..

School Holiday Program

This program offered a variety of activities for young local people such as surfing, abseiling, rock climbing and cartooning workshop. Over 100 participants took part in these activities each term.

Murals

Mural projects at Kingston Wetlands and Blackmans Bay Skatepark involved 10 young artists, together with artist Jasper Kelly, culminating in vibrant art.

An official opening of the Blackmans Bay Skate Park was held and featured children's activities, an art competition and sausage sizzle.

Youth Action Kingborough (YAK)

YAK is a youth leadership group that continues to meet regularly at the Kingborough Community Hub to discuss ideas, hear from guest speakers and contribute to Council projects.

Members have supported events such as Night of Lights and the Blackmans Bay Skatepark mural opening and have cooked meals for Loui's Van in support of Kingborough Helping Hands.



Above: Blackmans Bay Skate Park
Below: Kingston Wetlands with CEO, Dave Stewart and Mayor, Cr Paula Wriedt



Kingborough Community Hub

There has been a significant increase in both the hire of the Hub and the delivery of events and activities in the space.

The Auditorium has been regularly transformed into a cinema space with Rewind Cinema screening a total of 10 classic films during a pop-up weekend in March 2025, attracting over 500 people.

Art screen Events screened a variety of documentaries, National Theatre Live performances and award-winning films throughout the year with many being sold out.

Council's Community Services team successfully supported a range of community groups to deliver their events at the Hub and Kingston Park with many attracting thousands of attendees. These included A Day at the Park, the Model Train Show, Diwali, the Lions Club Book Sale and many more.



Other events included Night of Lights featuring a fire twirling performance, the Sands Family Circus, a lantern parade and The Holy Lion Dance



A crowd gathers for entry into the Lions Club Book Sale



BUSINESS SERVICES DIRECTORATE

The Business Services Directorate is responsible for the provision of Finance, People and Digital Experience services.

FINANCE

The Finance team is responsible for all financial management, compliance and reporting for both Kingborough Council and Kingborough Waste Services Pty Ltd. This includes oversight of Council's long-term financial planning, capital works programming and the operation of the Bruny Island Service Centre, which incorporates an Australia Post branch.

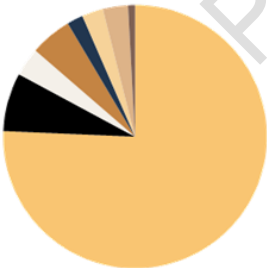
A key responsibility is the ongoing review and update of the Long Term Financial Plan (LTFP). This process is undertaken in collaboration with management and Council and is regularly revised to reflect changing circumstances and new information. The LTFP supports Council's strategic objectives and prioritises achieving an underlying operating surplus on a sustainable basis.

In 2024–25, Council undertook an extensive budget review process, including workshops with Councillors, to critically assess expenditure. This review aimed to ensure that service delivery to the community is maintained while minimising additional financial burden on ratepayers.

EXPENSE ALLOCATION



INCOME PERCENTAGE



- Rates & levies - **75.68%**
- Contributions - **1.98%**
- Fees & Fines **7.18%**
- Dividends - **2.61%**
- Other income - **3.50%**
- Investments - **3.08%**
- Grants - **5.12%**
- Interest - **0.85%**
- Upgrading & Maintaining Infrastructure - \$16,000,000 (**27.73%**)
- Upgrading & Maintaining Community Facilities - \$3,400,000 (**5.89%**)
- Governance & Administration - \$18,100,000 (**31.37%**)
- Waste - \$5,700,000 (**9.88%**)
- Recreation & Public Open Space - \$6,700,000 (**11.61%**)
- Community Services - \$1,500,000 (**2.60%**)
- Planning - \$4,100,000 (**7.11%**)
- Natural Area Biodiversity & Environmental Health - \$2,200,000 (**3.81%**)

Risk

Business Services leads the maintenance of Council's operational and strategic risk registers, ensuring they are regularly updated and that emerging risks are identified and addressed. This function is critical to safeguarding Council's long-term financial position and service delivery capacity.

The team also manages Council's insurance program, including workers compensation and business continuity planning, with regular reviews conducted in collaboration with external advisors and brokers.

In addition, Business Services acts as the primary conduit to and from the Audit Panel, facilitating the flow of information and supporting the Panel's oversight of internal and external audit processes. This includes coordination of strategic risk reviews, fraud control planning and the implementation of internal audit recommendations.

PEOPLE & SAFETY

The People & Safety Team delivers a broad suite of employee services encompassing recruitment and onboarding, training and development, employee relations and work health and safety. The team also leads strategic workforce initiatives and policy development to foster a safe, capable and engaged workforce.

Staffing

As at 30 June 2025, Council employed 194 full-time equivalent (FTE) staff, including employees from both Council and Kingborough Waste Services Pty Ltd. Recruitment is conducted in accordance with Council's recruitment policies and merit-based selection procedures.

Council's Workforce Plan provides a strategic framework for workforce analysis, identifying critical roles and future skill requirements. This supports organisational capacity building and proactive workforce planning in response to evolving community and operational needs.

Training & Development

Council remains committed to fostering a culture of continuous learning and professional growth. Staff engaged in a diverse range of training and vocational development programs, with a strong focus on operational capability, compliance, work health and safety and leadership development.

Industrial Relations

Council adheres to all relevant industrial relations legislation and standards. Preparations have commenced for enterprise bargaining negotiations ahead of the expiry of the current agreement in June 2026, reaffirming Council's commitment to fair and equitable employment conditions.

Work Health & Safety (WHS)

Council is dedicated to maintaining a safe and healthy workplace. WHS performance is actively monitored through incident reporting, investigation, and the implementation of preventative measures. Work has commenced to implement improved WHS software, streamlining risk reporting and management.

Routine safety assessments are conducted by Council's WHS consultants to ensure ongoing compliance and risk mitigation. Support services such as the Employee Assistance Program and rehabilitation support are available to promote employee wellbeing and recovery.

Council continues to progress implementation of the *Child and Youth Safe Organisation Act 2023*, ensuring alignment with legislative requirements and best practice standards in child safety..

DIGITAL EXPERIENCE

The Digital Experience team is responsible for managing Council's information technology and information management systems. This includes the infrastructure and tools that staff rely on daily such as computers, phones, internet access, and software platforms.

The team also oversees Council's records and information governance, ensuring that formal information requests from the community are handled efficiently and in accordance with legislative requirements. Support is provided through the Help Hub, a centralised service that assists staff with technical issues, enabling quick resolutions and minimal disruption to operations.

In essence, the Digital Experience team ensures Council remains digitally connected with streamlined systems and simplified processes that support productivity and service delivery.

What we do:



-  Maintain over 300 staff devices, including computers, phones, and tablets.
-  Manage Council's records, information systems, and secure data storage.
-  Oversee network and internet infrastructure across all Council sites
-  Provide day-to-day IT support through the Help Hub, responding to more than 2,200 internal support requests each year.
-  Process formal Right to Information (RTI) requests from the community

- Simplified internal processes, making it faster and easier for staff to collaborate, access support, and resolve issues
- Introduced a Digital Experience service charter, setting out our team's commitment to innovation, support, and continuous improvement
- Launched a new Help Hub – a one-stop-shop online portal with AI-powered capability, self-service tools, and live status updates. This platform reduced common support issues without needing a support ticket
- Developed a Digital Transformation Strategy, which will guide future investments to modernise Council systems and improve community-facing services
- Equipped Council meeting spaces with video-enabled technology, improving hybrid working and remote collaboration

Looking Ahead

Our focus remains on making Council services more connected, more responsive and more efficient, not only for internal stakeholders, but for the entire Kingborough community. Through continuous improvement of digital systems, streamlined processes and reliable support, we are committed to enabling smarter service delivery and enhancing the way Council engages with its people.

What we delivered in 2024/25:

- Reduced technology costs by streamlining systems and consolidating software
- Upgraded critical technology infrastructure, improving system reliability and strengthening cybersecurity controls

FINANCIAL ASSISTANCE & GRANTS

Name	Description	Amount
Kingborough Community Enterprise Centre	Yearly funding installment	\$ 35,000.00
Dept Primary Industries, Parks, Water and Environment	Derwent Estuary Program Contribution	\$ 29,108.00
Conservation Covenants	2024/25 Rate Remissions	\$ 16,317.60
Channel Museum	2024/25 Grant	\$ 13,000.00
Kingborough Bowls Club	Financial assistance	\$ 6,176.00
Taroona Bowls Club	Financial assistance	\$ 4,544.00
Channel Museum	Community Grant Program 2024/25	\$ 3,000.00
Indian Festivals Association of Tasmania Inc	Community Grant Program 2024/25	\$ 3,000.00
Kingston Community Garden & Shed Inc	Community Grant Program 2024/25	\$ 3,000.00
Lower Longley Hall Committee	Community Grant Program 2024/25	\$ 3,000.00
Taroona Community Association	Community Grant Program 2024/25	\$ 3,000.00
Van Diemen Archers	Community Grant Program 2024/25	\$ 3,000.00
West Winds Community Association	Community Grant Program 2024/25	\$ 3,000.00
Dressed for Success	Reimbursed Room Hire	\$ 1,130.91
Thai Association of Tasmania	Community Grant Program 2023/24	\$ 1,000.00
Lions Club of Glenorchy	Quick Response Community Grant 2024/25	\$ 1,000.00
Philippines Australia Community of Tasmania INC	Quick Response Community Grant 2024/25	\$ 1,000.00
Pickleball Tasmania	Quick Response Community Grant 2024/25	\$ 1,000.00
Tamil Arts and Cultural Society of Tasmania Inc	Quick Response Community Grant 2024/25	\$ 1,000.00
Tassie Mums Inc	Quick Response Community Grant 2024/25	\$ 1,000.00
Madame Butterflies/Kingston District Garden Club	Quick Response Community Grant 2024/25	\$ 800.00
Margate Primary School Association	Quick Response Community Grant 2024/25	\$ 740.00
South Channel Ratepayers & Residents Association	Quick Response Community Grant 2024/25	\$ 720.00
Bruny Island Arts Inc	Quick Response Community Grant 2024/25	\$ 647.00
Friends of Longley Area Group	Quick Response Community Grant 2024/25	\$ 550.00
Variety - the Children's Charity Tasmania	Quick Response Community Grant 2024/25	\$ 500.00

Name	Description	Amount
Tassie Mums	Reimbursed Room Hire	\$ 455.45
Hobart City Mission	Quick Response Community Grant 2024/25	\$ 417.70
Isabell Blaschke	2025 North Island (NZ) Colgate Games (Little Athletics)	\$ 310.00
Maddox Day	2025 North Island Athletics Games	\$ 310.00
Amber French	Coimbra Gymfest & Scalabis Cup, Portugal	\$ 310.00
Billy French	Coimbra Gymfest & Scalabis Cup, Portugal	\$ 310.00
Bicycle Network Incorporated	Quick Response Community Grant 2024/25	\$ 300.00
Kingston Park Run	Contribution to Park Run Birthday Celebrations	\$ 250.00
Salvation Army	Donation to support Kingborough Community Meal Program	\$ 250.00
Illawarra Primary School	Jumping Jacks Team Contribution	\$ 250.00
Illawarra Primary School	Jumping Jacks Team Contribution	\$ 250.00
MyCause raising funds for Jireh House	World Record Attempt fundraiser	\$ 250.00
Wheelhouse Tas Inc	Quick Response Community Grant 2024/25	\$ 225.00
Helping Hands	Reimbursed Food Licence cost	\$ 210.00
Speak Up Stay Chatty	Point to Pinnacle Fundraiser	\$ 200.00
Taroona High School	Scholarship Program 2025	\$ 200.00
Margate Primary School	Twilight Fair Donation	\$ 200.00
Anne Smalley	2024 AFL Masters National Carnival 2024	\$ 160.00
Izanne (Izzy) Viljoen	2024 AFL Masters National Carnival 2024	\$ 160.00
Kathryn East	2024 AFL Masters National Carnival 2024	\$ 160.00
Izanne (Izzy) Viljoen	AFL Masters Football Carnival - 2025	\$ 160.00
Jaxon Thorpe	All Schools Athletics	\$ 160.00
Lewis Thorpe	All Schools Athletics	\$ 160.00
Grace Kinder	AU15 Netball SSA Championships	\$ 160.00
Hugh Wass	Aust Primary Track and Field Championships	\$ 160.00
Fletcher Murray	Aust Football Championships 2025	\$ 160.00
Ava McDermott	Aust Football U/15 Championships 2025	\$ 160.00
Jordy Meos	Aust Gymnastics Championships 2025	\$ 160.00
Madelyn Burke	Aust Gymnastics Championships 2025	\$ 160.00
Peter Munday	Aust Gymnastics Championships 2025	\$ 160.00
Tom Rider	Aust Little Aths Championships	\$ 160.00

Name	Description	Amount
Henry Burke	Aust National Cricket Championships (U/14 Division)	\$ 160.00
Aria Ellis	Aust Track & Field Champs Contribution	\$ 160.00
Ashlin Hagan	Aust Track & Field Champs Contribution	\$ 160.00
Neve Hagan	Aust Track & Field Champs Contribution	\$ 160.00
Jasmine Taylor	Australian All Schools Athletics Championships	\$ 160.00
Angus Andree	Australian Gymnastics Championships	\$ 160.00
Campbell Norris	Australian Gymnastics Championships	\$ 160.00
River Mallam	Australian Gymnastics Championships	\$ 160.00
Eve Millar	Australian National Diving Championships (School Sport 2024)	\$ 160.00
Callum Degenaar	Australian Orienteering Championships 2024	\$ 160.00
Katie Clauson	Australian Orienteering Championships 2024	\$ 160.00
Rory Killian	Australian Schools and Juniors Rugby Championships	\$ 160.00
Claudia Day	Australian Track & Field Championships	\$ 160.00
Isla Werkman	Australian Track & Field Championships	\$ 160.00
Milah Hatten	Australian Track & Field Championships	\$ 160.00
Jarrold Webb	Australian Underwater Hockey Championships	\$ 160.00
Tango Coull	Australian Underwater Hockey Championships 2025	\$ 160.00
William Pereira	Australian Junior Athletics Championships 2025	\$ 160.00
Ewan McIlwraith	Contribution to Tas Interstate Surf Champs	\$ 160.00
Brad Thorp	Darts Aust Inc Senior Championships	\$ 160.00
Owen Reid	Darts Aust Inc Senior Championships	\$ 160.00
Lucy Page	Emerging Matilda's Championships 2025	\$ 160.00
Haru Yamazaki	Emerging Socceroos Championships	\$ 160.00
David Pretzman	Golf - Australia V ADF	\$ 160.00
Flynn McPhail	Indoor National Cricket Championships	\$ 160.00
Joshua McAdie	Indoor National Cricket Championships	\$ 160.00
Oliver McAdie	Indoor National Cricket Championships	\$ 160.00

Name	Description	Amount
Emily Divin	National Indoor Cricket Championships	\$ 160.00
Harry Divin	National Indoor Cricket Championships	\$ 160.00
Holly Larcombe	National Interschools Equestrian Championships	\$ 160.00
Lucy Larcombe	National Interschools Equestrian Championships	\$ 160.00
Emily Coad	National School Futsal Championships 2025	\$ 160.00
Finn Wylie	National Youth Science Forum	\$ 160.00
Madeline Stanton	School Sports Aust Hockey National Championships	\$ 160.00
Noah Joyce	School Sports Aust Hockey National Championships	\$ 160.00
Noah McGuire	School Sports Aust Swimming Championships	\$ 160.00
Abigail North	Science & Engineering Challenge State Final	\$ 160.00
Alera-Kate Carson	Science & Engineering Challenge State Final	\$ 160.00
Charl Cilliers	Science & Engineering Challenge State Final	\$ 160.00
Christine Go	Science & Engineering Challenge State Final	\$ 160.00
Emmett Bone	Science & Engineering Challenge State Final	\$ 160.00
Felix Woolley	Science & Engineering Challenge State Final	\$ 160.00
Georgia Brouwer	Science & Engineering Challenge State Final	\$ 160.00
Grace de Hoog	Science & Engineering Challenge State Final	\$ 160.00
Hailee Richter	Science & Engineering Challenge State Final	\$ 160.00
Harry Finlayson	Science & Engineering Challenge State Final	\$ 160.00
Josie Smith	Science & Engineering Challenge State Final	\$ 160.00
Kaiya Wilkie	Science & Engineering Challenge State Final	\$ 160.00
Lachlan Michael	Science & Engineering Challenge State Final	\$ 160.00
Laura Parsons	Science & Engineering Challenge State Final	\$ 160.00
Lily Smith	Science & Engineering Challenge State Final	\$ 160.00
Marni Duggan	Science & Engineering Challenge State Final	\$ 160.00
Olivia El-Tahche	Science & Engineering Challenge State Final	\$ 160.00
Samuel de Puit	Science & Engineering Challenge State Final	\$ 160.00
Zoray Lim	Science & Engineering Challenge State Final	\$ 160.00
Ryan Guy	Tas State Lawn Bowls Competition	\$ 160.00
Hamish Grant	Tas State Rugby Union Team Selection	\$ 160.00
Georgia Lange	U13 Girls State of Origin Championships	\$ 160.00

Name	Description	Amount
Arthur Whittock	Underwater Hockey Championships	\$ 160.00
Daniel McKinley	Underwater Hockey Championships	\$ 160.00
Toby Webb	Underwater Hockey Championships	\$ 160.00
Morgan McGuire	Veterans Cricket National Championships	\$ 160.00
Luca Rae Murgatroyd	Australian Football Championships	\$ 150.00
Pierre Macant	Australian Orienteering Championships 2024	\$ 150.00
Hannah Joubert	Science & Engineering Challenge State Final	\$ 150.00
Hayden De Kievit	Science & Engineering Challenge State Final	\$ 150.00
Isaac Williams	Science & Engineering Challenge State Final	\$ 150.00
Judy Sekyere	Science & Engineering Challenge State Final	\$ 150.00
Niranjana Shibu	Science & Engineering Challenge State Final	\$ 150.00
Grant Levitt	Southern States Rugby Championships	\$ 150.00
Oliver Wilson	Southern States Rugby Championships	\$ 150.00
Andrea Butchart	Victorian State Ice Skating Championships	\$ 150.00
Emily Butchart	Victorian State Ice Skating Championships	\$ 150.00
Hobart Bangladesh Community Inc	Quick Response Community Grant 2024/25	\$ 120.00
Malayalee Association of Tasmania Inc	Quick Response Community Grant 2024/25	\$ 120.00
Blackmans Bay Primary School	School Citizenship Award 2024	\$ 100.00
Bruny Island District School	School Citizenship Award 2024	\$ 100.00
Calvin Christian School (Primary)	School Citizenship Award 2024	\$ 100.00
Calvin Christian School (Secondary)	School Citizenship Award 2024	\$ 100.00
Channel Christian School	School Citizenship Award 2024	\$ 100.00
Illawarra Primary School	School Citizenship Award 2024	\$ 100.00
Indie School	School Citizenship Award 2024	\$ 100.00
Kingston High School	School Citizenship Award 2024	\$ 100.00
Kingston Primary School	School Citizenship Award 2024	\$ 100.00
Margate Primary School	School Citizenship Award 2024	\$ 100.00
Snug Primary School	School Citizenship Award 2024	\$ 100.00
Southern Christian College	School Citizenship Award 2024	\$ 100.00
Taroona High School	School Citizenship Award 2024	\$ 100.00
Taroona Primary School	School Citizenship Award 2024	\$ 100.00
Tarremah Steiner School	School Citizenship Award 2024	\$ 100.00
Woodbridge Primary School	School Citizenship Award 2024	\$ 100.00
TOTAL		\$ 156,901.66

FEES WAIVED

Council's fees and charges are set annually by Council in accordance with the provisions of the *Local Government Act 1993*. Section 207 of this Act states that "a council may remit all or part of any fee or charge paid or payable under this Division". In 2021, Council introduced the Fee Exemptions and Reductions Policy 1.17 which details the conditions under which Council may consider refunding, exempting or reducing fees and charges on a case by case basis. The table below sets out fees and charges waived for the 2024/25 financial year.

Date	Organisation / Individual	Type	Amount
2/07/2024	Rotary Club of Kingston	Food Business Fee	\$ 284.00
2/07/2024	Bruny Island Country Women's Association	Food Business Fee	\$ 284.00
3/07/2024	Middleton Hall Commercial Kitchen	Food Business Fee	\$ 204.00
11/07/2024	Kingston Beach Surf Lifesaving Club	Food Business Fee	\$ 284.00
11/07/2024	Lions Club of Kingborough	Food Business Fee	\$ 284.00
30/07/2024	Kingborough Helping Hands	Food Business Fee	\$ 204.00
27/08/2024	Lunawanna Hall Committee	Food Business Fee	\$ 284.00
29/08/2024	Kingston Neighbourhood House	Food Business Fee	\$ 284.00
30/08/2024	1st Kingston Sea Scouts	Food Business Fee	\$ 284.00
23/01/2025	Catherine Goldspring	Hall Hire Fee	\$ 135.00
14/02/2025	Taroona Scout Group	Food Business Fee	\$ 284.00
13/05/2025	Emma Watson	Hall Hire Fee	\$ 18.00
13/05/2025	Adrielle Smith	Hall Hire Fee	\$ 40.50
17/06/2025	Lions Club of Kingborough	Food Business Fee	\$ 293.00
17/06/2025	CWA Bruny Island	Food Business Fee	\$ 293.00
17/06/2025	Bruny Island District School Parents and Friends Association	Hall Hire Fee	\$ 72.00
19/06/2025	South Channel Ratepayers & Residents Association	Food Business Fee	\$ 210.00
19/06/2025	Taroona Scout Group	Food Business Fee	\$ 293.00
19/06/2025	Kingston Neighbourhood House	Food Business Fee	\$ 293.00
23/06/2025	Rotary Club of Kingston	Food Business Fee	\$ 293.00
		TOTAL	\$ 4,620.50

TENDERS & CONTRACTS

During the year the public tender process was applied in all instances where the value of the works, services or goods was in excess of \$250,000 (excluding GST), which is the amount prescribed in the *Local Government (General) Regulations 2025*. Contracts awarded with a value above \$100,000 are listed below.

Contract	Start Date	Forecast End Date	Value of Tender	Contractor
Channel Highway Kingston Footpath	Aug-24	Apr-25	\$ 322,792	Crossroads Civil Contracting
Public Toilets, Halls & BBQs Cleaning Services	Sep-24	Jun-25	\$ 242,033	TASKOR Snug Pty Ltd
Whitewater Creek to Twin Ovals	Nov-24	Apr-25	\$ 152,465	State-wide Earthworks Pty Ltd
Whitewater Creek to Twin Ovals Track - Stage 2 - Bridge	Sep-24	Dec-24	\$ 179,030	AJR Construct Pty Ltd
Silverwater Park Toilet Replacement	Oct-24	Jul-25	\$ 219,160	JMK Construction
Trial Bay Toilet Replacement Desing and Construction	Nov-24	May-25	\$ 201,540	Taswide Building
Civic Centre HVAC System	Mar-25	Aug-25	\$ 584,744	Allen Built
Silverwater Park Upgrade	Mar-25	Oct-25	\$ 429,384	AJR Construct Pty Ltd
Dru Point Timber Playship Replacement	Sep-24	Oct-25	\$ 110,000	Sturdybuilt
Snug Hall Upgrade	Mar-25	May-25	\$ 168,760	Macquarie Builders Pty Ltd
Pelverata Road Reconstruction (vic 609)	May-25	Sep-25	\$ 449,068	JRV Civil Construction Pty Ltd
Kingston Beach Precinct LATM Upgrades	May-25	Oct-25	\$ 345,267	De Kleine Construction Pty Ltd
KSC Fire Detection System Replacement	Jul-25	Oct-25	\$ 170,456	Degree C Pty Ltd
Project Office Renovation	Mar-25	Jun-25	\$ 119,153	Acon Property Ltd Pty
North West Bay River Trail - Stage 2	May-25	Nov-25	\$ 102,760	Mtn Trails Pty Ltd
Kelvedon Oval Lighting Upgrade	May-25	Dec-25	\$ 142,572	Frontline Electrical Pty Ltd

Contract	Start Date	Forecast End Date	Value of Tender	Contractor
Davies Road Reconstruction	Aug-25	Dec-25	\$ 419,048	De Kleine Construction Pty Ltd
Illawong to Hinsby Stormwater Upgrade	Jul-25	Dec-25	\$ 346,413	Sawscope Pty Ltd
Kingston Beach Foreshore Revitalisation -Stage 1	Jun-25	Dec-25	\$ 543,865	Duggans Pty Ltd
Provision of Kerbside Collection Services	Oct-25	Oct-32	\$ Unit Rates	Veolia Environmental Services
Channel Highway Snug Footpath	Aug-25	Nov-25	\$ 346,111	De Kleine Construction Pty Ltd
Ewing Avenue Stormwater Upgrade	Jun-25	Dec-25	\$ 241,932	Duggans Pty Ltd



PUBLIC INTEREST DISCLOSURES

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

In compliance with the Act, Council has policies and procedures to deal with such disclosures which may be obtained from Council's website or at the Civic Centre. Pursuant to the requirements of Section 86 of the *Public Interest Disclosures Act 2002*, Council provides the following information relating to actions taken under the Act during the 2024/25 financial year.

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



FINANCIAL REPORT

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AUDIT PANEL CHAIRPERSON'S REPORT

Composition and Attendance:

During the financial year ended 30th June 2025, the members of the Panel were:

Panel Member	Period	Capacity
Paul McTaggart	Full Year	Independent Chair
Paul Viney	Full Year	Independent Member
Colette Millar	Full Year	Independent Member
Cr David Bain	Full Year	Councillor Member
Cr Aldo Antolli	Full Year	Councillor Member

The Panel met five times in the financial year ended 30th June 2025 (FY2024: met five times) with attendance by management, including the CEO, Director People and Finance, Finance Manager, and various other Council employees as required.

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

	9 Aug 2024	11 Oct 2024	6 Dec 2024	21 Feb 2025	23 May 2025	Total attended
Paul McTaggart	✓	✓	✓	✓	✓	5 from 5
Paul Viney	✓	✓	✓	✓	✓	5 from 5
Colette Millar	✓	✓	✓	✓	✓	5 from 5
Cr David Bain	✓	✓	✓	✓	✓	5 from 5
Cr Aldo Antolli	✓	✓		✓	✓	4 from 5

Key Activities as per the Charter

Risk Management

The following "deep risk dives" were completed during the year:

- Child Youth Safe Organisations Framework;
- Climate Change; and
- Managing Events.

In October 2024 there was a review of the risk registers by the Executive. The update of the risk system (and matrix) will be a focus in 2025/26.

Insurance

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

Fraud Control

The Panel at their October 2024 meeting reviewed the Fraud Control and Corruption Prevention Policy. In addition, at the December 2024 meeting the Fraud Control and Corruption Action Plan was reviewed.

Compliance

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

A legal claims list was reviewed by the Panel.

Internal Audit

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

- Rating Process Review (October 2024);
- Community and Stakeholder Consultation and Engagement (October 2024);
- Financial Sustainability (February 2025); and
- Capital Work in Progress (CWIP) (May 2025).

A draft new three-year Internal Audit Plan was presented at the May and subsequent approved at the August 2025 meeting. This includes the following projects for the 2025/26 year:

- Risk Framework review;
- Business Continuity Planning follow up; and
- Purchasing review.

Other Internal Audit Areas

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

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

External Audit and Financial Statements

Crowe completed the external audit on behalf of the TAO in the 2024 Financial Year. The Audit Panel also met separately with members of both Crowe and the TAO audit team during the year.

FY2024 External Audit

The Panel reviewed and endorsed the signing of the financial statements (and accompanying Management Representation Letters) for the financial year ending June 2024 by the CEO and Chief Financial Officer at its meeting in August 2024.

FY2025 External Audit

The 2024/25 Financial Audit Services Strategy was outlined by TAO at the February 2025 meeting. TAO decided to bring the external audit “in house” after the contract with Crowe expired. This is a normal part of TAO’s strategy.

The Panel considered all reports received from the TAO and Crowe on audit activities undertaken in reviewing and testing the control environment in order to assess the quality and effectiveness of the internal control systems.

Other Activities in 2024/25

The following reviews were also completed:

- Audit Panel Performance;
- Audit Panel Charter;
- Asset Infrastructure Reconciliation and Depreciation Protocols;
- Gift Registers;
- Judgments, Estimates and Assumptions; and
- Work in Progress.

Paul McTaggart
Chair Kingborough Audit Panel

ANALYSIS OF THE ANNUAL FINANCIAL REPORT

Kingborough Council's Financial Report for the year ended 30 June 2025 complies with the requirements of the *Local Government Act 1993* and Australian Accounting Standards and has been independently audited by the Tasmanian Audit Office.

The Financial Report comprises the following key statements:

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

The Statement of Comprehensive Income reports a net surplus of \$16.16 million for the 2024/25 financial year, prior to adjustments for other comprehensive income. After excluding capital and non-recurring income and expenses totalling \$17.745 million, the underlying operating result reflects a deficit of \$1.582 million, an improvement from the prior year's deficit of \$2.680 million.

Council remains committed to addressing underlying operating deficits and improving long-term financial sustainability. Capital income includes grants for infrastructure projects, assets transferred from developers and the initial recognition of infrastructure assets.

As at 30 June 2025, Council's total assets increased from \$935 million to \$994 million. The majority of this growth is attributed to infrastructure assets such as roads, stormwater systems, land and property as well as Council's investment in TasWater.

Council's liabilities remained stable at \$28.9 million, encompassing borrowings, employee leave entitlements and amounts payable to suppliers.

The Statement of Cash Flows indicates a \$4.84 million increase in cash holdings, bringing the total cash balance to \$13.53 million.

Council's Long Term Financial Plan (LTFP), last endorsed in June 2023, remains under active review. A key input to the LTFP is the Strategic Asset Management Plan (SAMP), which is currently undergoing a major revision. The SAMP will provide long-term projections for capital expenditure, ensuring the timely replacement of ageing infrastructure and the development of new assets to meet evolving community needs.



INDEPENDENT AUDITOR'S REPORT



Independent Auditor's Report

To the Councillors of Kingborough Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Kingborough Council (Council), and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2025 and consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the Chief Executive Officer.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, the Group's financial position as at 30 June 2025 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 43 (f), nor the Significant Business Activities disclosed in note 42 to the financial report and accordingly, I express no opinion on them.

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

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 the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Group audit. I remain solely responsible for my audit opinion.

I communicate with the 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.



Martin Thompson
Auditor-General

15 October 2025
Hobart

ANNUAL FINANCIAL REPORT

Kingborough Council
2024-2025 Financial Report

Certification of the Financial Report

The financial report presents fairly the financial position of the Kingborough Council as at 30 June 2025 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



David Stewart
Chief Executive Officer

Date : 15/10/2025

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Consolidated Financial Report
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**Consolidated Statement of Comprehensive Income
For the Year Ended 30 June 2025**

	Note	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000
Income from continuing operations				
Recurrent Income				
Rates and fire levies	3	42,688	42,812	38,441
Statutory fees and fines	4	1,902	2,026	2,229
User fees	5	3,805	4,086	3,572
Grants - operating	6(a)	3,000	2,896	3,201
Contributions - cash	7(a)	227	1,118	486
Interest	8	422	519	401
Other income	9	2,007	1,839	2,028
Investment revenue	10	1,478	1,628	1,478
		55,529	56,924	51,837
Capital Income				
Capital grants received specifically for new or upgraded assets	6(b)	596	2,801	2,200
Contributions - non-monetary assets	7(b)	1,000	7,659	910
Initial recognition of infrastructure assets	7(c)	-	7,413	587
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	11(a)	-	530	873
Carrying amount of assets retired	11(b)	(500)	(1,898)	(700)
Impairment losses of items expenses	11(c)	-	-	(1,414)
Share of net profits/(losses) of investment in associate	17	1,105	1,592	1,296
Total income from continuing operations		57,730	75,021	55,589
Expenses from continuing operations				
Employee benefits	12	(21,264)	(21,834)	(20,325)
Materials and services	13	(13,481)	(13,249)	(12,250)
Depreciation and amortisation	14(a)	(16,490)	(15,822)	(14,496)
Finance costs	14(b)	(610)	(635)	(37)
Impairment of receivables	14(c)	-	(25)	-
Other expenses	15(a)	(4,885)	(5,162)	(4,851)
Fire levies	15(b)	(2,132)	(2,131)	(1,998)
Total expenses from continuing operations		(58,862)	(58,858)	(53,957)
Net surplus / (deficit)	16	(1,133)	16,163	1,632
Other comprehensive income				
Items that will not be reclassified to surplus or (deficit)				
Fair value adjustment on equity investment assets	18	-	1,963	5,137
Net asset revaluation increment (decrement)	28	-	37,816	75,163
Comprehensive result		(1,133)	55,942	81,932

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

Consolidated Statement of Financial Position
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	19	13,538	8,696
Trade and other receivables	20	2,269	1,317
Other assets	21	84	81
Total current assets		15,891	10,093
Non-current assets			
Investment in associates	17	8,015	6,424
Investment in Water Corporation	18	102,588	100,625
Trade and other receivables	20	215	221
Property, infrastructure, plant and equipment	22	866,406	817,082
Intangible assets	23(a)	435	190
Right-of-use assets	23(b)	422	568
Total non-current assets		978,081	925,109
Total assets		993,972	935,202
Liabilities			
Current liabilities			
Trade and other payables	24	6,603	4,395
Trust funds and deposits	25	1,873	1,570
Provisions	26(a)	2,423	2,508
Lease Liabilities	26(b)	134	135
Contract Liabilities	26(c)	1,767	1,317
Interest-bearing loans and borrowings	27	9,423	2,100
Total current liabilities		22,223	12,025
Non-current liabilities			
Provisions	26(a)	1,916	1,822
Lease Liabilities	26(b)	277	418
Interest-bearing loans and borrowings	27	4,500	11,823
Total non-current liabilities		6,693	14,063
Total liabilities		28,916	26,087
Net Assets		965,057	909,115
Equity			
Accumulated surplus		329,234	306,128
Reserves	28	635,823	602,987
Total Equity		965,057	909,115

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

Consolidated Statement of Cash Flows
For the Year Ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and fire levies		42,630	38,514
Statutory fees and fines		2,026	2,229
User fees		4,086	3,572
Grants		3,346	3,084
Developer contributions		1,118	486
Other cash inflows, incl. reimbursements		1,152	1,203
Investment revenue from Water Corporation		1,628	1,478
Interest received		519	401
Payments to suppliers		(16,170)	(18,136)
Payments to employees		(21,690)	(19,779)
Finance costs		(633)	(35)
Payments of fire levies		(2,131)	(1,998)
Net cash provided by operating activities	29	15,881	11,020
Cash flows from investing activities			
Proceeds from sale of property, infrastructure, plant and equipment		768	1,194
Proceeds from capital grants		2,801	2,200
Payments for property, infrastructure, plant and equipment		(14,494)	(14,601)
Net cash used in investing activities		(10,926)	(11,209)
Cash flows from financing activities			
(Advances) repayments for community organisation loans		31	37
Repayment of lease liabilities (principal repayments)		(144)	(217)
Repayment of interest bearing loans and borrowings		(0)	(2,799)
Net cash used in financing activities		(113)	(2,979)
Net increase (decrease) in cash and cash equivalents		4,842	(3,169)
Cash and cash equivalents at the beginning of the financial year		8,696	11,865
Cash and cash equivalents at the end of the financial year	19	13,538	8,696
Financing arrangements	31		
Restrictions on cash assets	19		

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

**Consolidated Statement of Changes in Equity
For the Year Ended 30 June 2025**

	Note	Total 2025 \$'000	Accumulated Surplus 2025 \$'000	Asset Revaluation Reserve 2025 \$'000	Fair Value Reserve 2025 \$'000	Other Reserves 2025 \$'000
2025						
Balance at beginning of the financial year		909,115	306,128	600,414	(11,107)	13,680
Surplus / (deficit) for the year		16,163	16,163	-	-	-
Other Comprehensive Income:						
Net asset revaluation increment(decrement)	28	37,816	-	37,816	-	-
Fair value adjustment on equity investment assets	18	1,963	-	-	1,963	-
Transfers between reserves and accumulated surplus		-	6,943	-	-	(6,943)
Balance at the end of the financial year		965,057	329,234	638,230	(9,144)	6,737
	Note	Total 2024 \$'000	Accumulated Surplus 2024 \$'000	Asset Revaluation Reserve 2024 \$'000	Fair Value Reserve 2024 \$'000	Other Reserves 2024 \$'000
2024						
Balance at beginning of the financial year		827,181	304,928	525,250	(16,244)	13,247
Surplus / (deficit) for the year		1,632	1,632	-	-	-
Other Comprehensive Income:						
Net asset revaluation increment(decrement)	28	75,163	-	75,163	-	-
Fair value adjustment on equity investment assets	18	5,137	-	-	5,137	-
Transfers between reserves and accumulated surplus		-	(433)	-	-	433
Balance at the end of the financial year		909,115	306,128	600,414	(11,107)	13,680

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

Notes to the Financial Report

For the Year Ended 30 June 2025

Note 1 Overview

(a) Reporting Entity

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

(b) Basis of accounting

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

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

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

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

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

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

Consolidation

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

Judgements and Assumptions

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

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

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 12 and note 26.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 33.

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 2 Functions/Activities of the Council

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

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Government and administration						
2024 - 2025	5,575	55,543	61,118	13,779	47,338	6,362
2023 - 2024	4,902	39,291	44,193	11,798	32,395	5,056
Roads, streets and bridges						
2024 - 2025	-	-	-	13,309	(13,309)	383,083
2023 - 2024	-	4	4	12,140	(12,136)	366,240
Drainage						
2024 - 2025	-	1,731	1,731	2,660	(930)	166,467
2023 - 2024	-	1,550	1,550	2,474	(923)	154,179
Waste management						
2024 - 2025	72	7,174	7,246	6,994	252	-
2023 - 2024	15	5,436	5,451	5,760	(309)	-
Environmental health						
2024 - 2025	-	286	286	2,163	(1,877)	-
2023 - 2024	30	213	244	1,927	(1,683)	-
Planning services						
2024 - 2025	-	659	659	3,175	(2,516)	-
2023 - 2024	-	912	912	2,905	(1,993)	-
Building control						
2024 - 2025	-	538	538	902	(364)	-
2023 - 2024	-	521	521	857	(336)	-
Community amenities						
2024 - 2025	-	-	-	1,153	(1,153)	246,961
2023 - 2024	-	56	56	1,203	(1,147)	236,590
Community services						
2024 - 2025	29	456	485	2,425	(1,940)	-
2023 - 2024	43	455	499	2,420	(1,921)	-
Recreation facilities						
2024 - 2025	20	1,939	1,959	11,384	(9,425)	33,246
2023 - 2024	113	1,750	1,863	10,915	(9,052)	34,987
Other - not attributable						
2024 - 2025	-	999	999	913	86	157,852
2023 - 2024	-	294	294	1,559	(1,265)	138,150
Total						
2024 - 2025	5,696	69,323	75,021	58,858	16,163	993,972
2023 - 2024	5,104	50,484	55,589	53,957	1,632	935,202

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 2 Functions/Activities of Council (cont.)

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

	2025	2024
	\$'000	\$'000
Current assets	15,891	10,093
Non-current assets	978,081	925,109
Total Assets	993,972	935,202

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

Governance and administration

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

Roads, streets and bridges

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

Drainage

Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping of creeks but excludes drainage associated with road works, flood mitigation and agriculture.

Waste Management

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

Environmental Health/Environmental Management

Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries.

Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Planning Services

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

Building control

The development and maintenance of building constructions standards.

Community amenities

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

Community services

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

Recreation facilities

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

Other - not attributable

Rates and charges and work not attributed elsewhere.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025 \$'000	2024 \$'000
Note 3 Rates and fire levies		
Council uses Adjusted Capital Value (CV) as the basis of valuation of all properties in the municipality.		
An assessed capital valuation is an assessment of the property value, at a specific date and in accordance with legislation. The Valuer-General determines the CV under the <i>Valuation of Land Act 2001</i> .		
The valuation base used to calculate general rates for 2024/25 was \$13.422 billion (2023/24 \$13.248 billion). The 2024/25 residential rate in the capital value dollar was 0.00228720 (2023/24: 0.00208306).		
General rate	32,728	29,494
Stormwater rate	1,716	1,550
Garbage charge	6,218	5,381
Total rates	40,661	36,425
Volunteer brigade fire district service levy	1,205	1,131
Permanent brigade fire district service levy	517	479
General land fire service levy	429	405
Total fire levies	2,150	2,015
Total rates and fire levies	42,812	38,441

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

Accounting policy

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

Note 4 Statutory fees and fines

Dog registration fees & fines	369	361
Building & plumbing fees	531	517
Property & rating certificates	282	253
Planning & subdivision fees	658	907
Health fees & licenses	144	135
Recovered legal & collection costs	42	57
Total statutory fees and fines	2,026	2,229

Accounting policy

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

Note 5 User fees

Revenues from Kingborough Sports Centre	1,426	1,203
Waste disposal charges	2,050	1,789
Rentals & leasing fees	292	282
Other charges	317	299
Total user fees	4,086	3,572

Accounting policy

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

Where an upfront fee is charged such as membership fees for the leisure centre, the fee is recognised at the time the revenue is received.

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

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
Operating leases as lessor		
Council is a lessor and enters into agreements with a number of lessees. These include commercial and non-commercial agreements.		
Where leases are non-commercial agreements, these are generally with not for profit, such as sporting, organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part of its role is community service and community support. In these situations, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.		
Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.		
Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.		

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
Note 6 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	3,442	4,071
State funded grants	2,169	1,026
Others	86	8
Total	5,696	5,105
(a) Operational Grants		
Commonwealth Government Financial Assistance Grants	2,149	2,701
AFL High Performance Centre	332	-
Heavy Vehicle Motor Tax Grant	292	296
Regional Hazardous Household Waste Facility	72	-
Get Ready for Work	15	-
School Girls Cricket Program	14	-
Health & Well Being Strategy	8	12
Kingborough Together	3	-
Community Road Safety Week	2	2
City Deal Funds	-	90
Youth Space at Kingston Park	-	14
Other	10	87
Total operational grants	2,896	3,201
(b) Capital grants received specifically for new or upgraded assets		
Commonwealth 'Roads to Recovery' Fund	596	1,192
Local Roads and Community Infrastructure	683	140
Summerleas Underpass	394	311
KSC Connector Track	343	-
Leveling the Playing Field	308	-
Vulnerable Road User Footpath Improvements	149	56
Kingston Beach Oval Female Changerooms	71	32
Channel Highway Snug Footpath	66	-
Taroona Bike Lane	51	40
Channel Highway to Whitewater Track Study	41	-
Old Station Road to Davis Road Shared Path	29	-
Simpsons Bay Boat Ramp Upgrade	10	-
City Deal Funds	-	410
Woodbridge Hall Stage Installation	-	11
Other	60	7
Total capital grants	2,801	2,200
Timing of revenue recognition		
Grants recognised over time	1,059	392
Grants recognised at a point in time	4,637	4,713
Total Grants	5,696	5,105

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
(c) Unspent grants and contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Operating		
Balance of unspent funds at 1 July	21	82
Add: Funds received and not recognised as revenue in the current year	209	14
Less: Funds received in prior year but revenue recognised and funds spent in current year	(21)	(75)
Balance of unspent funds at 30 June	209	21
Capital		
Balance of unspent funds at 1 July	1,296	1,056
Add: Funds received and not recognised as revenue in the current year	1,299	594
Less: Funds received in prior year but revenue recognised and funds spent in current year	(1,037)	(354)
Balance of unspent funds at 30 June	1,558	1,296
Total unspent funds held as a contract liability	1,767	1,317

Accounting policy

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

The performance obligations are varied based on the agreement, but include projects, events and asset construction.

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

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

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

In both years, the Commonwealth has made early payment of the untied Financial Assistance Grants. In June 2025, Council received 50% of the Financial Assistance Grants for the 2025/26 financial year. In June 2024, Council received 85% of the Financial Assistance Grants for the 2024/25 financial year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being different to budget in 2024/25 by -\$0.838m, (2023/24, \$0.059m). These early payments, and the variable amount, impacts the Statement of Comprehensive Income and comparisons from year to year. Financial Assistance Grants are general grants and do not have sufficiently specific performance obligations. As a result, they are recognised as income when received.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025 \$'000	2024 \$'000
Note 7 Contributions		
(a) Cash		
Capital Works Projects	800	320
Payments in lieu of Public Open Space	163	121
Kingborough Environmental Fund	123	45
Regional Hazardous Waste Project	32	121
Total	1,118	608
(b) Non-monetary assets - gifted		
Roads	4,570	-
Bridges	-	910
Stormwater	2,992	-
Minor Infrastructure	97	-
Total	7,659	910
(c) Non-monetary assets - other		
Roads	114	-
Stormwater	276	-
Open Space	120	-
Land	499	587
Lighting	6,404	-
Total	7,413	587
Total Contributions	16,190	2,104

Accounting policy

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

Note 8 Interest		
Interest on financial assets	519	401
Total	519	401

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 9 Other income		
Charges for external works	117	260
Other revenues	368	429
Pensioner Rate Remissions (State Government)	1,354	1,339
Total other income	1,839	2,028

Accounting policy

Charges for external works

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

Other income

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025	2024
	\$'000	\$'000
Note 10 Investment Revenue		
Dividend revenue from Water Corporation	1,478	1,478
Dividend revenue from investment in associates	150	-
Total Investment Revenue	<u>1,628</u>	<u>1,478</u>

Accounting policy**Investment revenue**

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

Note 11 Net gain/(loss) on disposal/impairment of property, infrastructure, plant and equipment		
(a) Proceeds of sale:		
Plant & vehicles	769	508
Land & Buildings	-	686
Total	<u>769</u>	<u>1,194</u>
Written down value of assets disposed		
Plant & vehicles	239	321
Total	<u>239</u>	<u>321</u>
Net Gain (Loss)	<u>530</u>	<u>873</u>
(b) Carrying amount of assets retired		
Buildings	(180)	(203)
Road pavements	(755)	(451)
Stormwater drainage	(381)	(41)
Reserves	(582)	(5)
Total	<u>(1,898)</u>	<u>(700)</u>
(c) Impairment losses of items expenses		
Minor Infrastructure	-	(1,414)
Total	<u>-</u>	<u>(1,414)</u>

Accounting policy**Gains and losses on asset disposals**

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025	2024
	\$'000	\$'000
Note 12 Employee benefits		
Wages and salaries	18,729	17,709
Workers compensation	397	348
Superannuation	2,251	2,200
Payroll Tax	1,222	1,192
Other	8	7
Total	22,606	21,456
Less: Capitalised amounts	(772)	(1,131)
Total employee benefits	21,834	20,325

Accounting policy

Employee benefits

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

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

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

Note 13 Materials and services

Building maintenance	4	8
Consultants	440	189
Contract and materials	10,348	9,720
Fuel and oil	440	529
IT consumables	680	725
Plant and vehicles maintenance	289	21
Utilities	1,050	1,058
Total materials and services	13,249	12,250

Accounting policy

Materials and services expense

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

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

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
Note 14(a) Depreciation and amortisation		
Roads and Bridges	8,501	7,940
Lighting	271	-
Stormwater	2,301	2,132
Buildings	2,270	2,133
Plant, Machinery and Equipment	1,049	1,008
Minor Infrastructure	1,015	860
Fixtures, Fittings, Furniture, and Computers	69	64
Computers and telecommunications	90	117
Right-of-use of assets	170	190
Total depreciation	15,736	14,444
Intangible assets		
Intangible assets	86	52
Total depreciation and amortisation	15,822	14,496

Accounting policy

Depreciation and amortisation expense

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

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

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

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

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

Major depreciation periods used are listed below and are consistent with prior years:

	Period
Buildings	
buildings	10 - 120 years
building improvements	10 - 120 years
Plant and Equipment	
plant, machinery and equipment	7 - 10 years
fixtures, fittings and furniture	5 - 15 years
computers and telecommunications	4 - 5 years
Roads	
road surfaces	10 - 80 years
road base	100 years
road sub-base	200 years
road kerb, channel and minor culverts	80 years
Bridges	
timber	30 years
bridges concrete and steel	100 years
Stormwater	
pits	100 years
pipes	100 years

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
Note 14(a) Depreciation and amortisation (continued)		
Other Infrastructure		
paths		15 - 80 years
recreational, leisure and community facilities		10 - 60 years
parks, open space and streetscapes		5 - 60 years
off street car parks		40 - 100 years
Intangible assets		
intangible assets		5 - 10 years
Right-of-use of assets		
Right-of-use of assets		4 - 10 years
Note 14(b) Finance Costs		
Interest - Borrowings	626	24
Interest - Lease Liability	9	13
Total finance costs	635	37
Accounting policy		
Finance expense		
Expenses are recognised in the Consolidated Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.		
Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the year.		
Finance costs include interest on bank overdrafts, interest on borrowings, unwinding of discounts, and finance lease charges.		
Note 14(c) Impairment of receivables		
Other Debtors	25	-
Total impairment of receivables	25	-
Accounting policy		
Impairment expense		
Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 20.		

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025	2024
	\$'000	\$'000
Note 15 Other expenses and Levies to State Government		
(a) Other expenses		
External Auditor Remuneration (Tasmanian Audit Office)	48	48
Councillors Allowances & Expenses	509	478
Land Tax	531	535
Liability and Property Insurance	703	825
Rate Remissions	24	(7)
Government funded rate remissions	1,353	1,360
Legal Fees	205	192
Tourism	8	8
Valuation Fees	70	99
Advertising & Marketing	160	151
Bank Charges	103	97
Printing	13	10
Refunds	6	8
Subscriptions	114	105
Postage	105	133
Other expenses	1,207	809
Total other expenses	5,162	4,851
(b) Levies to State Government		
Tasmanian Fire Service Contribution	2,131	1,998
Accounting policy		
Other expenses		
Expenses are recognised in the Consolidated Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.		
Note 16 Underlying result (see also Note 43)		
Council's underlying result for the period is calculated by excluding items included in the operating surplus (deficit) which are either capital in nature, non-recurring, or the result of contributions received in advance.		
Surplus / (Deficit)	16,163	1,632
<i>exclude</i>		
Capital grants	(2,801)	(2,200)
Contributions - non-monetary assets	(7,659)	(910)
Contributions - capital projects	(800)	(320)
Initial recognition of infrastructure assets	(7,413)	(587)
Profit on sale of land	-	(686)
<i>Grant received in advance</i>		
Grants paid in 2023/24 relating to 2024/25	2,587	2,979
Grants paid in 2024/25 relating to 2025/26	(1,659)	(2,587)
Underlying Surplus (Deficit)	(1,582)	(2,680)

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025 \$'000	2024 \$'000
Note 17 Investment in associates		
Investments in associates accounted for by the equity method are:		
Copping Refuse Disposal Site Joint Authority (CRDSJA) - 20%	7,192	5,743
Investment in Copping C-Cell Pty Ltd as Trustee (Trust) - 8%	823	681
Total	8,015	6,424
<i>Background</i>		
Council has a 20% (2023/24: 20%) ownership interest in the Authority, being a landfill refuse disposal facility.		
Council has a 8% (2023/24: 8%) ownership in Copping C-Cell Pty Ltd.		
Council uses the equity method to account for its interest.		
Summarised financial information on CRDSJA:		
Current assets	14,663	22,154
Non-current assets	44,633	28,569
Total assets	59,296	50,722
Current liabilities	(5,926)	(5,024)
Non-current liabilities	(14,054)	(13,592)
Total liabilities	(19,980)	(18,615)
Net Assets	39,316	32,107
Minority Interests	(4,106)	(3,394)
Equity Attributable to Owners	35,211	28,713
Share of associates' net assets	7,042	5,743
Total Income	27,269	22,811
Net result	4,941	4,767
Share of associates' result after tax	988	953
Additional equity injection	461	194
Total adjustment in Statement of Comprehensive Income	1,450	1,147
Summarised financial information on the Trust:		
Current assets	5,965	4,299
Non-current assets	7,797	8,166
Total assets	13,762	12,465
Current liabilities	(1,022)	(896)
Non-current liabilities	(2,447)	(3,055)
Total liabilities	(3,469)	(3,951)
Net Assets	10,292	8,514
Share of associates' net assets	823	681
Total Income	3,397	3,317
Net result	1,779	1,857
Share of associates' result after tax	142	149
Additional equity injection	-	-
Total adjustment in Statement of Comprehensive Income	142	149

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025 \$'000	2024 \$'000
Note 17	Investment in associates (continued)	
	Accounting policy Accounting for investments in associates Council's investment in associates is accounted for by the equity method as Council has the ability to influence rather than control the operations of the entities. The investment is initially recorded at the cost of acquisition and adjusted thereafter for post-acquisition changes in Council's share of the net assets of the entities. Council's share of the financial result of the entities is recognised in the Consolidated Statement of Comprehensive Income.	
Note 18	Investment in water corporation	
	Opening Balance	100,625
	Change in fair value of investment	95,488
	Total investment in water corporation	1,963
	102,588	5,137
	Council has derived returns from the water corporation as disclosed at note 10. Council does not have significant influence to allow it to use the equity method to account for this interest.	
	Accounting policy Equity Investment As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: Financial Instruments to irrevocably classify this equity investment as designated as fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 28) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured. Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2025, Council holds a 5.32% (2023/24: 5.32%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.	
Note 19	Cash and cash equivalents	
	Cash on hand	8
	Cash at bank	9
	Money market call account	9,937
	Total cash and cash equivalents	6,251
	13,538	2,436
	Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:	
	Restricted Funds	
	- Trust funds and deposits (Note 25)	1,873
	- Grants received in advance (Note 26c)	1,570
	3,640	1,317
	Internal committed funds	
	- Other reserves (Note 28c)	6,737
	Committed Funds	13,680
	10,377	16,567
	Cash and cash equivalents exceeding commitments	3,161
	3,161	(7,871)

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
Note 19	Cash and cash equivalents (continued)	
	Accounting policy Cash and cash equivalents For the purposes of the consolidated statement of cash flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts. Restricted and internally committed funds include: i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes. ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed. iii) Contributions received for tree preservation and public open space reserves to support Council activities in those areas.	
Note 20	Trade and other receivables	
	Current Rates debtors 500 318 Loans and advances to community organisations 5 30 Other debtors 1,442 754 Provision for expected credit losses - other debtors (24) - GST receivable 346 214 Total <u>2,269</u> <u>1,317</u> Non-Current Loans and advances to community organisations 215 221 Total <u>215</u> <u>221</u> Total trade and other receivables <u>2,483</u> <u>1,537</u>	

For ageing analysis of the financial assets, refer to note 36

Accounting policy
Trade and other receivables
Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information. Due to the low number of trade receivables with extended past due payments, Council reviews each debt to determine an appropriate impairment assessment.
For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have an increase in credit risk and require review to determine whether a provision is required against the asset. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Notes to the Financial Report			
For the Year Ended 30 June 2025			
		2025	2024
		\$'000	\$'000
Note 21	Other assets		
	Current		
	Inventories held for distribution	84	81
	Total	84	81
Accounting policy			
Inventories			
Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value.			
Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.			

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 22	Property, infrastructure, plant and equipment	2025	2024
		\$'000	\$'000
	Summary		
	at cost	27,914	50,658
	Less accumulated depreciation	(6,869)	(7,182)
		<u>21,045</u>	<u>43,476</u>
	at fair value	1,309,755	1,197,995
	Less accumulated depreciation	(464,394)	(424,389)
		<u>845,361</u>	<u>773,606</u>
	Total	<u>866,406</u>	<u>817,082</u>
	Property		
	Land		
	at fair value at 30 June	91,279	86,504
		<u>91,279</u>	<u>86,504</u>
	Land under roads		
	at fair value at 30 June	75,800	75,330
		<u>75,800</u>	<u>75,330</u>
	Total Land	<u>167,079</u>	<u>161,834</u>
	Buildings		
	at fair value	131,045	121,140
	Accumulated depreciation	(54,526)	(49,570)
		<u>76,519</u>	<u>71,570</u>
	Total Property	<u>243,598</u>	<u>233,404</u>
	Plant and Equipment		
	Plant, machinery and equipment		
	at cost	11,494	10,588
	Accumulated depreciation	(5,570)	(5,906)
		<u>5,924</u>	<u>4,682</u>
	Fixtures, fittings and furniture		
	at cost	943	983
	Accumulated depreciation	(678)	(745)
		<u>265</u>	<u>238</u>
	Computers and telecommunications		
	at cost	794	667
	Accumulated depreciation	(621)	(531)
		<u>173</u>	<u>136</u>
	Total Plant and Equipment	<u>6,362</u>	<u>5,056</u>

**Notes to the Financial Report
For the Year Ended 30 June 2025**

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

	2025 \$'000	2024 \$'000
Infrastructure		
Roads		
at fair value	680,934	628,976
Accumulated depreciation	(304,030)	(282,855)
	<u>376,904</u>	<u>346,121</u>
Bridges		
at fair value	37,166	33,985
Accumulated depreciation	(15,138)	(13,955)
	<u>22,028</u>	<u>20,030</u>
Lighting*		
at fair value	14,281	-
Accumulated depreciation	(6,023)	-
	<u>8,258</u>	<u>-</u>
Stormwater		
at fair value	238,532	218,505
Accumulated depreciation	(73,437)	(67,799)
	<u>165,095</u>	<u>150,706</u>
Minor infrastructure		
at fair value	40,718	33,555
Accumulated depreciation	(11,241)	(10,210)
	<u>29,477</u>	<u>23,345</u>
Total Infrastructure	<u>601,763</u>	<u>540,202</u>
Work in Progress		
Buildings, at cost	3,363	3,186
Other Infrastructure, at cost	3,769	11,642
Roads and Bridges, at cost	6,179	20,119
Stormwater, at cost	1,372	3,473
	<u>14,683</u>	<u>38,420</u>
Total Property, Infrastructure, Plant and Equipment	<u>866,406</u>	<u>817,082</u>

*** Recognition of Lighting Assets**

Road lighting assets have been recognised for the first time in 2024/2025. A new infrastructure asset class of "Lighting" has been created.

Some sportsground lighting was previously recognised in Minor Infrastructure (\$1.28M). These have been transferred to Lighting.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

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

2025	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 28)	Depreciation and amortisation (note 14)	Written down value of disposals	Impairment losses or items expensed * (note 11(c))	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	86,504	6	2,688	-	-	-	2,081	91,279
Land under roads	75,330	470	-	-	-	-	-	75,800
Total land	161,834	476	2,688	-	-	-	2,081	167,079
Buildings	71,570	-	4,334	(2,270)	(181)	-	3,066	76,519
Total buildings	71,570	-	4,334	(2,270)	(181)	-	3,066	76,519
Total property	233,404	476	7,022	(2,270)	(181)	-	5,147	243,598
Plant and Equipment								
Plant, machinery and equipment	4,682	2,530	-	(1,049)	(239)	-	-	5,924
Fixtures, fittings and furniture	238	96	-	(69)	-	-	-	265
Computers and telecommunications	136	12	-	(90)	-	-	115	173
Total plant and equipment	5,056	2,638	-	(1,208)	(239)	-	115	6,362
Infrastructure								
Roads	346,121	4,353	19,310	(8,094)	(754)	-	15,968	376,904
Bridges	20,030	-	1,129	(407)	-	-	1,276	22,028
Lighting **	-	6,404	422	(271)	-	-	1,703	8,258
Stormwater	150,706	3,266	8,458	(2,301)	(379)	-	5,345	165,095
Minor infrastructure	23,345	218	1,474	(1,015)	(583)	-	6,038	29,477
Total infrastructure	540,202	14,241	30,794	(12,088)	(1,716)	-	30,330	601,762
Works in progress								
Buildings	3,186	2,431	-	-	-	-	(2,254)	3,363
Other Infrastructure	11,642	2,823	-	-	-	-	(10,696)	3,769
Roads and bridges	20,119	5,764	-	-	-	-	(19,704)	6,179
Stormwater	3,473	837	-	-	-	-	(2,938)	1,372
Total works in progress	38,420	11,855	-	-	-	-	(35,592)	14,683
Total property, infrastructure, plant and equipment	817,082	29,210	37,816	(15,566)	(2,136)	-	-	866,406

*** Impairment losses or items expensed**

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

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

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

**** Recognition of Lighting Assets**

Road lighting assets have been recognised for the first time in 2024/2025. A new infrastructure asset class of "Lighting" has been created.

Some sportsground lighting was previously recognised in Minor Infrastructure (\$1.28M). These have been transferred to Lighting.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

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

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

(a) Impairment losses or items expensed

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

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

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 22 Property, infrastructure, plant and equipment (continued)

Accounting policy	
Recognition and measurement of assets	
Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.	
Property, infrastructure, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.	
Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.	
The following classes of assets have been recognised. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:	
	Threshold
	\$
Land	1
Land under roads	1
Buildings	5,000
Plant, machinery and equipment	1,000
Roads and bridges	5,000
Stormwater	5,000
Lighting	5,000
Minor Infrastructure (paths, recreation and community facilities)	5,000
Fixtures, fittings and furniture	1,000
Computers and telecommunications	2,000
Intangible assets	1,000
Right of use assets	1,000
Revaluation	
Council has adopted the following valuation bases for its non-current assets as noted in note 44.	
Land	fair value
Land under roads	fair value
Plant, machinery and equipment	cost
Furniture, fittings and furniture	cost
Computers and telecommunications	cost
Stormwater	fair value
Roads and bridges	fair value
Buildings	fair value
Lighting	fair value
Minor Infrastructure (paths, recreation and community facilities)	fair value
Investment in water corporation	fair value
Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.	
In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. The valuation is performed either by experienced Council officers or independent experts.	
Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.	
Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation surplus for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.	
Impairment of assets	
Impairment losses are recognised in the consolidated statement of comprehensive income under other expenses.	
Reversals of impairment losses are recognised in the consolidated statement of comprehensive income under other revenue.	

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
Note 23(a) Intangible assets		
Software	707	707
Stormwater Flood Assessments	331	-
Less: Accumulated amortisation	(603)	(517)
Total	435	190
Total intangible assets	435	190
Reconciliation of intangible assets		
	Software	
	\$'000	\$'000
Gross carrying amount		
Balance 1 July	707	702
Additions	-	5
Balance 30 June	707	707
Accumulated amortisation		
Balance 1 July	(517)	(465)
Amortisation expense	(53)	(52)
Balance 30 June	(570)	(517)
Net book value 30 June	137	190
	Stormwater Flood Assessments	
	\$'000	\$'000
Gross carrying amount		
Balance 1 July	-	-
Additions	331	-
Balance 30 June	331	-
Accumulated amortisation		
Balance 1 July	-	-
Amortisation expense	(33)	-
Balance 30 June	(33)	-
Net book value 30 June	298	-

Accounting policy

Intangible assets

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

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

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

Software	5 years
Stormwater Flood Assessments	10 years

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 23(b) Right-of-use assets

Right-of-use assets and concessional leases

	Plant & Equipment \$'000	Total \$'000
2025		
Opening Balance 1 July 2024	568	568
Additions	23	23
Depreciation expense	(170)	(170)
Balance at 30 June 2025	422	422
2024		
Opening Balance 1 July 2023	767	767
Additions	-	-
Disposals / derecognition	-	-
Depreciation expense	(199)	(199)
Balance at 30 June 2024	568	568

Accounting policy**Leases - Council as Lessee**

In contracts where Council is a lessee, Council recognises a right-of-use asset and a lease liability at the commencement date of the lease, unless the short-term or low-value exemption is applied. Refer to note 26b for details on accounting policy of lease liability.

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

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in Note 22. Also, Council applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid note.

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

Note 24 Trade and other payables

	2025 \$'000	2024 \$'000
Trade payables	3,593	2,227
Accrued expenses	1,697	1,381
Revenue Received in advance	919	459
Other	393	328
Total trade and other payables	6,603	4,395

Accounting policy**Trade and other payables**

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

Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period.

Revenue is recognised by Council at the beginning of the rating or charge period to which the advance payment relates

Note 25 Trust funds and deposits

Refundable building deposits and contract retentions	1,873	1,570
Total trust funds and deposits	1,873	1,570

Accounting policy

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

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 26(a) Provisions

	Annual leave	Long service leave	Other leave	Quarry Rehabilitation	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Balance at beginning of the financial year	1,637	2,154	141	398	4,330
Additional provisions	1,247	576	4	-	1,827
Amounts used	(1,181)	(422)	(17)	(198)	(1,818)
Balance at the end of the financial year	<u>1,703</u>	<u>2,308</u>	<u>128</u>	<u>200</u>	<u>4,340</u>
2024					
Balance at beginning of the financial year	1,355	1,990	86	400	3,831
Additional provisions	1,477	496	351	-	2,324
Amounts used	(1,195)	(332)	(296)	(2)	(1,825)
Balance at the end of the financial year	<u>1,637</u>	<u>2,154</u>	<u>141</u>	<u>398</u>	<u>4,330</u>

	2025	2024
	\$'000	\$'000
Provisions		
Current		
Annual leave	1,703	1,637
Long service leave	392	332
Other leave	128	141
Rehabilitation of Bruny Island quarry site	200	398
	<u>2,423</u>	<u>2,508</u>
Non-current		
Long service leave	1,916	1,822
	<u>1,916</u>	<u>1,822</u>

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

Weighted average increase in employee costs	4.00%	5.50%
Weighted average discount rates	3.97%	4.36%
Weighted average settlement period	12	12

Employee numbers (Full Time Equivalents)	207	204
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Accounting policy**Quarry Rehabilitation**

Council is obliged to restore the quarry site at Pybrus Hill on Bruny Island to ensure the site is safe. Council assesses the predicted costs of the rehabilitation each year. Initial estimates in 2021/2022, indicated Council was likely to incur costs of \$800k for this process, however, the scope and approach to the rehabilitation has now changed and as such, the provision has been reduced to \$200k. To undertake the rehabilitation task, Council is in the process of purchasing the quarry site and will begin to undertake initial works to ensure the site is safe. Works to survey and fence the land will commence in the later part of 2025, with further works to continue progressively over the coming years. The expected cost of works has been estimated based on the work required to make the site safe and ready for the depositing of fill in the future as it becomes available.

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 26(a) Provisions (cont)

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

iii) Sick leave

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

iv) Defined benefit plans

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

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

v) Defined contribution plans

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025	2024
	\$'000	\$'000
Note 26(b) Lease Liability		
Lease Liability	411	553
	411	553
Current	134	135
Non-Current	277	418
	411	553

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

As at 30 June 2025	Minimum lease payments					Total \$'000
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Lease payments	141	147	135	-	-	423
Finance charges	(7)	(4)	(1)	-	-	(12)
Net present value	134	143	134	-	-	411
As at 30 June 2024						
Lease payments	144	147	147	135	-	573
Finance charges	(9)	(6)	(4)	(1)	-	(20)
Net present value	135	141	143	134	-	553

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

Leases - Council as Lessee

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

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

Short-term leases and leases of low-value assets

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

Exposure from residual value guarantees

Council has no exposure to residual value payments.

	2025	2024
	\$'000	\$'000
Note 26(c) Contract Liability		
Current		
Funds received to acquire or construct an asset controlled by Council	1,558	1,296
Funds received prior to performance obligation being satisfied (Upfront payments)	209	21
	1,767	1,317

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

Council recognised the following contract liabilities with customers:

Grants received in advance includes funding for the construction of a new facility for the provision of community structures. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue.

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

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 27	Interest-bearing loans and borrowings	2025	2024
		\$'000	\$'000
	Current		
	Borrowings	9,423	2,100
		9,423	2,100
	Non-current		
	Borrowings	4,500	11,823
		4,500	11,823
	Total	13,923	13,923
	Borrowings		
	Council's loan portfolio has been reviewed by Tascorp effective 30 June 2025 to determine the market value. Their advice is that having regard to the fixed rates of interest applicable for the remaining life of each loan, that the market value is \$14,252,348 compared to the actual value of \$13,922,500		
	Borrowings are secured by a Deed of Charge over the present and future receivables of the Council representing Council's general revenue from general rates, service rates, permit fees, rents and other charges imposed by Council.		
	The maturity profile for Council's borrowings is;		
	Not later than one year	9,423	2,100
	Later than one year and not later than five years	4,500	11,823
	Later than five years	-	-
	Total	13,923	13,923

Accounting policy
Interest bearing liabilities
The borrowing capacity of Council is limited by the Local Government Act 1993. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Consolidated Statement of Comprehensive Income over the period of the liability using the effective interest method.
Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 28 Reserves

	2025 \$'000	2024 \$'000
Asset revaluation reserve	638,230	600,414
Fair value reserve	(9,143)	(11,107)
Other reserves	6,737	13,680
Total	635,823	602,986

	Balance at beginning of reporting year \$'000	Increment \$'000	Decrecments \$'000	Balance at end of reporting year \$'000
(a) Asset revaluation reserve				
2025				
Property				
Land and land under roads	142,697	2,688	-	145,385
Buildings	48,398	4,334	-	52,732
	191,095	7,022	-	198,116
Infrastructure				
Roads	286,218	19,310	-	305,527
Bridges	13,881	1,129	-	15,010
Lighting*	-	423	-	423
Stormwater drainage	109,220	8,459	-	117,679
Minor infrastructure	-	1,474	-	1,474
	409,319	30,795	-	440,114
Total asset revaluation reserve	600,414	37,816	-	638,230
2024				
Property				
Land and land under roads	101,135	41,562	-	142,697
Buildings	36,284	12,114	-	48,398
	137,419	53,675	-	191,095
Infrastructure				
Roads	270,902	15,316	-	286,218
Bridges	13,037	844	-	13,881
Stormwater drainage	101,708	7,512	-	109,220
Minor infrastructure	2,183	-	(2,183)	-
	387,831	23,671	(2,183)	409,319
Total asset revaluation reserve	525,250	77,346	(2,183)	600,414

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

*** Recognition of Lighting Assets**

Road lighting assets have been recognised for the first time in 2024/2025. A new infrastructure asset class of "Lighting" has been created. Some sportsground lighting was previously recognised in Minor Infrastructure (\$1.28M). These have been transferred to Lighting.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 28 Reserves (Continued)

	Balance at beginning of reporting year	Increment	Decrements	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
(b) Fair Value reserve				
2025				
Change in fair value of investments				
- Water Corporation	(11,107)	1,963	-	(9,143)
Total fair value reserve	(11,107)	1,963	-	(9,143)
2024				
Change in fair value of investments				
- Water Corporation	(16,244)	5,138	-	(11,107)
Total fair value reserves	(16,244)	5,138	-	(11,107)

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

	Balance at beginning of reporting year	Increment	Decrements	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
(c) Other reserves				
2025				
Specific purpose reserves	908	328	(150)	1,086
Asset replacement reserves	1,256	4,874	(3,127)	3,003
Unexpended capital reserves	10,516	676	(10,544)	648
Infrastructure Replacement Reserve	1,000	1,000	-	2,000
Total other reserves	13,680	6,878	(13,821)	6,737
2024				
Specific purpose reserves	1,522	221	(835)	908
Asset replacement reserves	1,331	1,236	(1,311)	1,256
Unexpended capital reserves	10,394	14,878	(14,756)	10,516
Infrastructure Replacement Reserve	-	1,000	-	1,000
Total other reserves	13,247	17,335	(16,902)	13,680

The specific purpose reserves were established to identify funds received for public open space, tree preservation and public car parking.

Asset replacement reserves are funds set aside for the replacement of plant, vehicles and equipment.

Infrastructure Replacement Reserve are funds set aside for future infrastructure replacement.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	2025 \$'000	2024 \$'000
Note 29 Reconciliation of cash flows from operating activities to surplus (deficit)		
Surplus/(Deficit)	16,163	1,632
Non cash items		
Depreciation/amortisation	15,822	14,496
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(530)	(873)
Contributions - non monetary assets	(7,659)	(910)
Carrying Amount of assets retired	1,898	700
Share of net (profit)/loss of investment in associate	(1,592)	(1,296)
Initial recognition of infrastructure assets	(7,413)	(587)
Add (less) items classified as investing or financing included in Surplus/(Deficit)		
Capital grants received specifically for new or upgraded assets	(2,801)	(2,200)
Change in assets and liabilities:		
Decrease/(increase) in trade and other receivables	(977)	621
Decrease/(increase) in inventories	(3)	6
Increase/(decrease) in trade and other payables	2,512	(1,249)
Increase/(decrease) in provisions	10	499
Increase/(decrease) in contract liabilities	450	179
Net cash provided by/(used in) operating activities	15,881	11,021
Note 29a Reconciliation of liabilities arising from financing activities		
Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Consolidated Statement of Cash Flows as cash flows from financing activities.		
	Interest-bearing loans and borrowings \$'000	Lease liabilities \$'000
2025		
Balance at 1 July 2024	13,923	553
Cash Repayments	-	(142)
Balance as at 30 June 2025	13,923	411
2024		
Balance at 1 July 2023	16,722	764
Cash Repayments	(2,799)	(211)
Balance as at 30 June 2024	13,923	553
Note 30 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 19)	13,538	8,696
Total reconciliation of cash and cash equivalents	13,538	8,696
Note 31 Financing arrangements		
Business Card - Credit Limit	26	26
Total amount unused at reporting date	17	15

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 32 Subsidiaries**Kingborough Waste Services Pty Ltd**

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

The directors of KWS are:

- Mr Bob Calvert (Independent Chairperson)
- Ms Debra Mackeen (Independent Director)
- Mr Tim Jones (Council employee)
- Mr David Reeve (Council employee) until 28/02/2025.
- Vacant (Council employee) since 01/03/2025.

Council has provided a financial guarantee to KWS to discharge any debt that KWS owes, where KWS is unable to pay the debt itself.

The KWS Chairman is remunerated \$10,000 per annum, and the independent director, \$8,000 per annum.

	2025 \$'000	2024 \$'000
Financial Performance		
Revenue		
User Charges	1,565	1,344
Recycling Sales	651	593
Council Charges	2,185	1,908
Sundry Charges	47	37
Grant Income	-	15
Total Revenue	4,448	3,897
Expenditure		
Employee Costs	1,479	1,433
Disposal Costs	1,415	1,075
Hire & Maintenance	651	626
Other Expenses	502	613
Total Expenses	4,047	3,747
Surplus / (Deficit)	401	150
Financial Position		
Assets	1,314	1,485
Liabilities	964	1,036
Net Assets	350	449

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

Accounting Policy

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

Subsidiaries

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 33 Superannuation

	2025 \$'000	2024 \$'000
Superannuation contributions paid:		
Accumulated Benefits	2,251	2,200
Defined Benefits	-	-

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

For the year ended 30 June 2025 the Council contributed 0.0% 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.

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

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

Net Investment Return	4.50% p.a.
Salary Inflation	3.50% p.a.
Price Inflation	n/a

The actuarial review concluded that:

1. The value of assets of the Quadrant Defined Benefit Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2023.

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 2023.

Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2028.

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

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

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

Council also contributes to other accumulation superannuation schemes on behalf of a number of employees; however, 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 2023 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2020.

Under the aggregate funding method of financing the benefits, the stability of 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.

Notes to the Financial Report For the Year Ended 30 June 2025

Note 33 Superannuation

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

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

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

The Fund is a defined benefit Fund.

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

During the reporting period the amount of superannuation contributions paid to defined benefits schemes was \$0 (2023-24, \$0), and the amount paid to accumulation schemes was \$2,251,000 (2023-24, \$2,200,000).

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

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

An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2024, showed that the Fund had assets of \$41.80 million and members' Vested Benefits were \$32.60 million. These amounts represented 0.14% and 0.11% respectively of the corresponding total amounts for Spirit Super.

As at 30 June 2024 the Fund had 55 members and the total employer contributions and member contributions for the year ending 30 June 2024 were \$668,923 and \$151,839 respectively.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 34 Commitments

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

	2025	2024
	\$'000	\$'000
Capital commitments		
Road construction	4,027	4,897
Stormwater drainage	713	209
Other infrastructure	1,370	1,355
Total	<u>6,111</u>	<u>6,460</u>

Operating leases as lessor

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

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

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

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

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

	2025	2024
	\$'000	\$'000
Maturity analysis of operating lease payments to be received		
Year 1	299	254
Year 2	224	181
Year 3	151	124
Year 4	96	108
Year 5	94	72
Later than 5 years	74	56
Total	<u>938</u>	<u>795</u>

Contractual Commitments

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

		2025	2024
	Period	Future Commitment	Future Commitment
Public toilet, barbecue cleaning and hall cleaning	09/24 - 06/26	246	*
Kerbside Collection Service - Garbage & Recycling	07/25 - 10/25	594	1,962
Kerbside Green Waste Collection	07/25 - 10/25	209	683
Internal Audit Services	07/22 - 06/26	48	95
Baretta Landfill Gas Monitoring	02/22 - 01/25	-	52
Haulage, Trailer Maintenance, Yard Truck - Baretta	06/21 - 05/26	23	47
Supply & Transport of Bins - Barretta & Bruny	06/21 - 05/26	162	338
Roadside Slashing & Spraying Services	11/20 - 08/25	31	223
Office Cleaning	12/22 - 12/26	69	347
Park and Reserve Mowing	09/23 - 08/25	-	81
Kerbside FOGO Processing	09/24 - 08/25	51	-
Fire & Electrical Test & Tagging	03/25 - 03/27	89	-
Septic Pumping Service	07/25 - 06/25	152	-
Total		<u>1,674</u>	<u>3,828</u>

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 35 Contingent liabilities

Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors. As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

Guarantees for Loans to other entities

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

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

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**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 36 Financial instruments

(a) Interest Rate Risk

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

2025

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	3.97%	13,538	-	-	-	-	13,538
Trade and other receivables	8.81%	500	-	-	-	2,007	2,507
Investment in Water Corporation		-	-	-	-	102,588	102,588
Total financial assets		14,038	-	-	-	104,595	118,633
Financial liabilities							
Trade and other payables		-	-	-	-	6,603	6,603
Trust funds and deposits		-	-	-	-	1,873	1,873
Interest-bearing loans and borrowings	4.94%	-	9,423	4,500	-	-	13,923
Total financial liabilities		-	9,423	4,500	-	8,476	22,398
Net financial assets (liabilities)		14,038	(9,423)	(4,500)	-	96,120	96,235

2024

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.36%	8,696	-	-	-	-	8,696
Trade and other receivables	8.81%	318	-	-	-	1,219	1,537
Investment in Water Corporation		-	-	-	-	100,625	100,625
Total financial assets		9,014	-	-	-	101,844	110,858
Financial liabilities							
Trade and other payables		-	-	-	-	4,395	4,395
Trust funds and deposits		-	-	-	-	1,570	1,570
Interest-bearing loans and borrowings	3.86%	-	2,100	11,823	-	-	13,923
Total financial liabilities		-	2,100	11,823	-	5,965	19,888
Net financial assets (liabilities)		9,014	(2,100)	(11,823)	-	95,878	90,970

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 36 Financial Instruments (cont.)

(b) Fair Values

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

Financial Instruments	Total carrying amount as per Consolidated Statement of Financial Position		Aggregate net fair value	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	13,538	8,696	13,538	8,696
Investment in Water Corporation	102,588	100,625	102,588	100,625
Trade and other receivables	2,507	1,537	2,507	1,537
Total financial assets	118,633	110,858	118,633	110,858
<i>Financial liabilities</i>				
Trade and other payables	6,603	4,395	6,603	4,395
Trust funds and deposits	1,873	1,570	1,873	1,570
Interest-bearing loans and borrowings	13,923	13,923	14,029	14,029
Total financial liabilities	22,398	19,888	22,505	19,994

(c) Credit Risk

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

(d) Risks and mitigation

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

Market risk

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities that we use. Non derivative interest bearing assets are predominantly short term liquid assets. Interest rate liability risk arises primarily from long term loans and borrowings at fixed rates, however with minor holdings, there is limited exposure to this risk for Council.

Our loan borrowings are sourced from either Tascorp or major Australian banks. Overdrafts are arranged with major Australian banks.

We manage interest rate risk on our net debt portfolio by:

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

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 36 Financial Instruments (cont.)

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

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

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

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

Credit risk

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

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

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

It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation. In addition, receivable balances are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

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

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

	Financial Institutions (AA credit rating)	Government agencies (BBB credit rating)	Other Appd creditors	Total
2025				
Cash and cash equivalents	13,538	-	-	13,538
Trade and other receivables	-	-	2,507	2,507
Total contractual financial assets	13,538	-	2,507	16,045

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 36 Financial Instruments (cont.)

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

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

Movement in Provisions for Impairment

	2025 \$'000	2024 \$'000
Balance at the beginning of the year	-	-
New Provisions recognised during the year	24	-
Amounts already provided for and written off as uncollectible	-	-
Amounts provided for but recovered during the year	-	-
Balance at end of year	<u>24</u>	<u>-</u>

Ageing of Trade and Other Receivables

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

	2025 \$'000	2024 \$'000
Current (not yet due)	2,291	1,469
Past due by up to 30 days	131	29
Past due between 31 and 60 days	114	1
Past due between 61 and 90 days	1	-
Past due by more than 90 days	25	38
Total Trade & Other Receivables	<u>2,562</u>	<u>1,537</u>

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$24k (2023/24: \$0k) were impaired. The amount of the provision raised against these debtors was \$24k (2023/24: \$0k). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

	2025 \$'000	2024 \$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	24	-
Total Trade & Other Receivables	<u>24</u>	<u>-</u>

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 36 Financial Instruments (cont.)

Liquidity risk

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

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

To help reduce these risks we:

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

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

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

The table below lists the contractual maturities for Financial Liabilities. For lease liabilities refer to Note 26(b).

These amounts represent undiscounted gross payments including both principal and interest amounts.

2025	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	6,603	-	-	-	-	6,603	6,603
Trust funds and deposits	1,873	-	-	-	-	1,873	1,873
Interest-bearing loans and borrowings	-	9,423	4,500	-	-	13,923	13,923
Total financial liabilities	8,476	9,423	4,500	-	-	22,398	22,398

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 36 Financial Instruments (cont.)

(f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months (Base rates are sourced from Reserve Bank of Australia):

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

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

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2025	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	13,538	(135)	(135)	135	135
Trade and other receivables	500	(5)	(5)	5	5
Financial liabilities:					
Interest-bearing loans/borrowings	4,500	45	45	(45)	(45)

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2024	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	8,696	(87)	(87)	87	87
Trade and other receivables	318	(3)	(3)	3	3
Financial liabilities:					
Interest-bearing loans/borrowings	11,823	118	118	(118)	(118)

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 37 Auditor's remuneration	2025	2024
	\$'000	\$'000
Audit fee to conduct external audit - Tasmanian Audit Office	48	48
	<u>48</u>	<u>48</u>

Note 38 Events occurring after balance date

Nil

Note 39 Related party transactions

(i) Responsible Persons

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

		Period of Appointment
Councillors	P Wreidt Mayor	2024-25
	C Glade-Wright Deputy Mayor	2024-25
	A Antolli Councillor	2024-25
	D Bain Councillor	2024-25
	G Cordover Councillor	2024-25
	K Deane Councillor	2024-25
	F Fox Councillor	2024-25
	A Midgley Councillor	2024-25
	M Richardson Councillor	2024-25
	C Street Councillor	2024-25

(ii) Councillor Remuneration

Short term employee benefits

2025	Period	Allowances	Vehicles ¹	Total Compensation AASB 124	Expenses ²	Total allowances and expenses
		\$	\$	\$	\$	\$
Mayor	Full year	121,955	1,962	123,917	784	124,701
Deputy Mayor	Full year	59,058	-	59,058	152	59,210
Councillors	Full year	278,766	-	278,766	5,652	284,418
Total		<u>459,779</u>	<u>1,962</u>	<u>461,741</u>	<u>6,588</u>	<u>468,329</u>

Councillor Remuneration

Short term employee benefits

2024	Period	Allowances	Vehicles ¹	Total Compensation AASB 124	Expenses ²	Total allowances and expenses
		\$	\$	\$	\$	\$
Mayor	Full year	116,453	2,528	118,981	2,186	121,167
Deputy Mayor	Full year	56,393	-	56,393	667	57,060
Councillors	Full year	266,187	-	266,187	7,032	273,219
Total		<u>439,033</u>	<u>2,528</u>	<u>441,561</u>	<u>9,885</u>	<u>451,446</u>

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

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

(iii) **Key Management Personnel Remuneration
2025**

Remuneration band	Number of employees	Short term employee benefits			Post employment benefits		Non-monetary Benefits ⁵	Total
		Salary ¹	Vehicles ²	Other Allowances and Benefits ³	Super-annuation ⁴	Termination Benefits ⁵		
		\$	\$	\$	\$	\$	\$	\$
\$20 001 - \$40 000	3*	92,397	1,616	216	10,799	35,030	(33,632)	106,427
\$120 001 - \$140 000	1**	125,805	23,360	554	14,569	36,893	(72,390)	128,791
\$200 001 - \$220 000	1	184,600	-	-	23,041	-	11,785	219,426
\$240 001 - \$260 000	1	171,307	26,935	-	21,368	-	5,550	225,160
\$260 001 - \$280 000	1	193,978	26,774	1,712	24,211	-	13,674	260,349
\$320 001 - \$340 000	1	260,000	27,583	-	32,500	-	20,143	340,226
Total		1,028,087	106,268	2,482	126,488	71,923	(54,870)	1,280,379

* The Director Engineering Services commenced employment on 05/05/2025 & the Chief Information Officer ceased employment on 29/08/2024 and was paid out their leave entitlements.

** The Director Engineering Services ceased employment on 28/02/2025 and was paid out their leave entitlements. Their Long Service Leave was paid to another Council due to continuity of service.

**Key Management Personnel Remuneration
2024**

Remuneration band	Number of employees	Short term employee benefits			Post employment benefits		Non-monetary Benefits ⁵	Total
		Salary ¹	Vehicles ²	Other Allowances and Benefits ³	Super-annuation ⁴	Termination Benefits ⁵		
		\$	\$	\$	\$	\$	\$	\$
\$20 001 - \$40 000	1***	31,047	740	163	2,596	10,278	-	44,824
\$40 001 - \$60 000	2****	80,147	2,082	1,838	9,642	72	5,682	99,463
\$120 001 - \$140 000	1	100,356	-	-	12,544	-	7,702	120,602
\$160 001 - \$180 000	1**	98,494	1,205	-	3,123	62,679	-	165,501
\$180 001 - \$200 000	3	460,124	28,356	2,326	57,516	-	22,808	571,130
\$200 001 - \$220 000	1	168,462	10,000	779	20,408	-	13,168	212,817
\$380 001 - \$400 000	1*	286,466	8,027	-	23,114	76,340	-	393,946
Total		1,225,095	50,411	5,105	128,943	149,368	49,360	1,608,282

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

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

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

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

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

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

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

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

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

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

(iv) **Remuneration Principles**

Councillors

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

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

Executives

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

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

The performance of each senior executive, including the General Manager, is reviewed annually which includes a review of their remuneration package. The terms of employment of each senior executive, including the General Manager, contain a termination clause that requires the senior executive or Council to provide a minimum notice period of up to 6 months prior to termination of the contract. Whilst not automatic, contracts can be extended.

Termination benefits

There were no termination payment during the current year.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

(v) Interest in other entities

Interest in subsidiaries

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

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

The following transactions occurred with subsidiaries:

Subsidiary	Grant and subsidies provided by council	Goods and services supplied by council, on normal terms and conditions		
		Rental accommodation	Commercial rates and charges	Other
Kingborough Waste Services \$(000)	\$ -	\$ -	\$ 2,185	\$ 102

Council received \$500k in dividends from KWS in 2024/25 (\$0k 2023/24).

Transactions with associates

Council received \$270k in income tax equivalents from the Copping Refuse Disposal Site Joint Authority during 2024/25.

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

Council agreed to reinvest these payments back into the Authority.

(vi) Transactions with related parties

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

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

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

- Payment of rates on a primary residence
- Dog registration
- Use of Council's gymnasium

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

Note 40 Special committees and other activities

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

Cash Flow for 2024/25	Income	Expenditure	Cash 30 June
	\$	\$	\$
Adventure Bay Hall	3,537	2,358	6,898
Kettering Hall & Recreation Committee	6,880	3,599	12,772
Lower Longley Hall Committee	23,035	30,034	21,115
Lunawanna Hall Committee	6,086	1,510	12,236
North Bruny Community Centre Committee	6,784	10,657	4,975
Snug Hall Management Committee	5,849	6,185	18,142
Taroona Hall Management Comm	12,372	11,950	10,552
Woodbridge Hall Management Comm	5,895	3,221	12,849

Notes to the Financial Report For the Year Ended 30 June 2025

Note 41 Other significant accounting policies and new accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

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

(g) Adoption of new and amended accounting standards

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

Notes to the Financial Report
For the Year Ended 30 June 2025

(h) Pending Accounting Standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia’s sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

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Notes to the Financial Report
For the Year Ended 30 June 2025

Note 42 Significant Business Activities

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

	Sports Centre	
	2025	2024
	\$'000	\$'000
<i>Revenue</i>		
User Charges	1,426	1,203
Other revenues	58	39
Total Revenue	1,484	1,242
<i>Expenditure</i>		
<i>Direct</i>		
Materials, Contracts, Employee Costs	1,649	1,556
Other expenses	42	-
Total Expenses	1,691	1,556
Net Operating Surplus/(Deficit)	(207)	(314)
<i>Capital and Competitive Neutrality Cost</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	838	773
Opportunity cost of capital	934	980
Total Capital Costs	1,772	1,753
<i>Competitive neutrality adjustments</i>		
Rates and land tax	24	20
Net Surplus/(Deficit)	(2,003)	(2,087)

Accounting policy

Significant business activities

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

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 43		Management indicators	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
(a) Underlying surplus or (deficit). See also Note 16.							
		Net result for the year		16,163	1,632	12,021	5,430
		Less non-operating income:					
		capital grants		(2,801)	(2,200)	(8,237)	(2,155)
		contributions-non-monetary assets		(7,659)	(910)	(2,610)	(211)
		contributions - capital		(800)	(320)	(27)	(30)
		initial recognition of infrastructure assets		(7,413)	(587)	127	(2,495)
		profit on sale of land		-	(686)	(375)	(153)
		Add non-operating expenses					
		grants received in advance in prior year		2,587	2,979	1,995	1,213
		grants received in advance in current year		(1,659)	(2,587)	(2,979)	(1,995)
		Underlying surplus/(deficit)	> 0	(1,582)	(2,680)	(86)	(396)
The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations by excluding non-recurring revenue and expenses and capital income. As a minimum a breakeven result should be aimed for.							
(b) Underlying surplus ratio							
		<u>Underlying surplus or (deficit)</u>		(1,582)	(2,680)	(86)	(396)
		Recurrent income*		57,276	51,964	50,765	47,831
		Underlying surplus ratio %	0-2%	(2.8%)	(5.2%)	(0.2%)	(0.8%)
This ratio expresses the underlying result as a % of revenue.							
The ratio for 2024/25 of (5.7%) was significantly below the benchmark of 0%. Refer (a) above.							
(c) Net financial liabilities							
		<u>Liquid assets less</u>		15,807	10,012	13,780	24,631
		total liabilities		28,916	26,087	29,673	35,899
		Net financial liabilities	0	(13,109)	(16,075)	(15,893)	(11,268)
This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, which is unlikely, additional revenue would be needed to fund the shortfall.							
This indicator shows that the Council is not in a position to cover its total liabilities from its liquid assets. This outcome is not a concern as a significant proportion of the total liabilities is debt which can be rolled over into new borrowings.							
(d) Net financial liabilities ratio							
		<u>Net financial liabilities</u>		(13,109)	(16,075)	(15,893)	(11,268)
		Recurrent income*		57,276	51,964	50,765	47,831
		Net financial liabilities ratio %	0% - (50%)	(22.9%)	(30.9%)	(31.3%)	(23.6%)
This ratio expresses the net financial liabilities measure as a % of revenue. Council's result is within benchmark.							

**Notes to the Financial Report
For the Year Ended 30 June 2025**

43 Management indicators (cont.)		2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
(e) Asset consumption ratio					
An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
<i>Road Infrastructure</i>					
<u>Fair value (Carrying amount)</u>		376,904	346,121	351,419	336,779
Current replacement cost		680,934	628,976	632,741	601,600
Asset consumption ratio %	40% - 80%	55%	55%	56%	56%
<i>Buildings</i>					
<u>Fair value (Carrying amount)</u>		76,519	71,570	59,608	54,612
Current replacement cost		131,045	121,140	96,050	86,256
Asset consumption ratio %	40% - 80%	58%	59%	62%	63%
<i>Stormwater</i>					
<u>Fair value (Carrying amount)</u>		165,095	150,706	140,088	90,098
Current replacement cost		238,532	218,505	203,004	126,681
Asset consumption ratio %	40% - 80%	69%	69%	69%	71%
This ratio indicates the level of service potential available in Council's existing asset base.					
All ratios are in the acceptable range and indicate an acceptable level of service potential is available in the Council's existing asset base.					
(f) Asset renewal funding ratio					
An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
<i>Road Infrastructure</i>					
<u>Projected capital funding outlays**</u>		67,237	38,000	4,384	4,840
Projected capital expenditure funding***		67,237	38,000	4,384	6,050
Asset renewal funding ratio %	100%	100%	100%	100%	80%
<i>Buildings</i>					
<u>Projected capital funding outlays**</u>		19,419	10,000	896	929
Projected capital expenditure funding***		19,419	10,000	896	1,162
Asset renewal funding ratio %	100%	100%	100%	100%	80%
<i>Stormwater</i>					
<u>Projected capital funding outlays**</u>		647	10,000	1,164	794
Projected capital expenditure funding***		647	10,000	1,164	993
Asset renewal funding ratio %	100%	100%	100%	100%	80%
** Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.					
*** Value of projected capital expenditure funding for assets identified in Council's long-term strategic asset management plan.					
This ratio indicates Council has the capacity to fund its forecast asset replacement requirements (ten year horizon).					

**Notes to the Financial Report
For the Year Ended 30 June 2025**

43 Management indicators (cont.)	2025	2024	2023	2022
	\$'000	\$'000	\$'000	\$'000
(g) Asset sustainability ratio				
<u>Capex on replacement/renewal of existing assets</u>	5,887	8,656	11,531	6,274
Annual depreciation expense	15,822	14,496	12,565	12,090
Asset sustainability ratio %	37%	60%	92%	52%

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

The capital expenditure on the replacement/renewal of existing assets has fluctuated between 37% and 92% over the past four years, depending on asset renewal plans. This reflects, in overall terms, the asset life of Council's infrastructure being relatively young and that Council is thus in a period of lower asset renewal requirement, relative to the long term.

	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
	2025 \$'000	2025 \$'000	2025 \$'000
By asset class			
Buildings	757	1,678	2,435
Infrastructure	2,655	6,640	9,296
Plant & Equipment	2,475	288	2,762
Total	5,887	8,606	14,493

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 44 Fair Value Measurements

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

- Investment in water corporation
- Property, infrastructure plant and equipment
 - Land and land under roads
 - Buildings
 - Roads, including footpaths & cycleways
 - Bridges
 - Stormwater
 - Lighting
 - Minor infrastructure

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

(a) Fair Value Hierarchy

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

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

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

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

As at 30 June 2025

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	18	-	-	102,588	102,588
Land	22 (a)	-	91,279	-	91,279
Land Under Roads	22 (a)	-	-	75,800	75,800
Buildings	22 (a)	-	-	76,519	76,519
Roads (including footpaths & cycleways)	22 (a)	-	-	376,904	376,904
Bridges	22 (a)	-	-	22,028	22,028
Stormwater	22 (a)	-	-	165,095	165,095
Lighting*	22 (a)	-	-	8,258	8,258
Minor Infrastructure	22 (a)	-	-	29,477	29,477
		-	91,279	856,670	947,949

*** Recognition of Lighting Assets**

Road lighting assets have been recognised for the first time in 2024/2025. A new infrastructure asset class of "Lighting" has been created. Some sportsground lighting was previously recognised in Minor Infrastructure (\$1.28M). These have been transferred to Lighting.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

44 Fair Value Measurements (cont.)

As at 30 June 2024

	Note	Level 1	Level 2	Level 3	Total
		\$'000	\$'000	\$'000	\$'000
Recurring fair value measurements					
Investment in water corporation	18	-	-	100,625	100,625
Land	22 (a)	-	86,504	-	86,504
Land Under Roads	22 (a)	-	-	75,330	75,330
Buildings	22 (a)	-	-	71,570	71,570
Roads (including footpaths & cycleways)	22 (a)	-	-	346,121	346,121
Bridges	22 (a)	-	-	20,030	20,030
Stormwater	22 (a)	-	-	150,706	150,706
Lighting*	22 (a)	-	-	-	-
Minor Infrastructure	22 (a)	-	-	23,345	23,345
		-	86,504	787,727	874,231

Transfers between levels of the hierarchy

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

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

(b) Highest and best use

AASB 13 Fair Value Measurement, requires the fair value of non-financial assets to be calculated based on their "highest and best use". All assets valued at fair value in this note are being used for their highest and best use.

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

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

Investment in water corporation

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

44 Fair Value Measurements (cont.)

Land

During 2021/22 the Valuer-General undertook the revaluation of all properties in Kingborough, with the exception of certain non-rateable properties. During 2024/2025, new adjustment factors were provided by the Valuer-General but these resulted in no changes in land valuations.

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

Land under roads

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

The value of the Land Under Road network at 30 June 2024 is based on valuation data determined by the Valuer-General. The valuation approach uses adjusted land values and areas for all properties within the municipality depending upon its classification and then applying a discount appropriate to the respective classification. This adjustment is an unobservable input in the valuation. The market value of land varies significantly depending on the location of the land and the current market conditions.

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

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

Notes to the Financial Report For the Year Ended 30 June 2025

44 Fair Value Measurements (cont.)

Buildings

Buildings were independently revalued in July 2023 by Knowledge Asset Management Pty Ltd and Matrix Management Group Pty Ltd. For 2024/25, buildings have been escalated by ABS Building Construction-Tasmania Index leading to a 4.6% increase in value. Buildings acquired during the year have been valued at their acquisition cost.

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

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). As these other inputs are significant to the valuation the overall valuation has been classified as level 3.

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

Infrastructure assets

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

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

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

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in Note 14.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation.

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

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

Roads (including footpaths & cycleways)

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Roads are managed in segments based on the installed or renewed length and are categorised into a road hierarchy based on the type of road and vehicle numbers. Roads are valued based on typical construction type (pavement, seal, kerb etc) for the given width and hierarchical classification of the road. Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Council last revalued its roads on 1 July 2021.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

44 Fair Value Measurements (cont.)

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Where construction is outsourced, CRC is based on the actual cost of the works for the first year, and standard replacement rates thereafter. Construction costs were escalated by 4.5% for the 2024/25 year, in accordance with the ABS Road and Bridge Construction - Australia Index.

Bridges

A full valuation of bridges assets was undertaken by AusSpan, effective 1 July 2021. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area. Costs were escalated by 4.5% for 2024/25, in accordance with the ABS Roads and Bridges Construction-Australia Index.

Stormwater

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

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Costs were escalated by 4.5% for 2024/25, in accordance with the ABS Roads and Bridges Construction-Australia Index.

CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Minor Infrastructure

A full revaluation of Minor Infrastructure assets was undertaken effective 1 July 2023. This revaluation was determined based upon component valuations provided by Knowledge Asset Management Pty Ltd. The CRC is based on the unit price for each component type. Values were escalated by 4.5% for 2024/25, in accordance with the ABS Roads and Bridges Construction-Australia Index.

(d) Unobservable inputs and sensitivitiesInvestment in water corporation

Carrying amount (at fair value)	Key unobservable inputs	Expected range of inputs	Description of how the change in inputs will affect fair value
102,588	Council's percentage holding in the Water Corporation, currently 5.32%	None	Any percentage increase or decrease in the ownership interest of the Water Corporation will have the same direct percentage impact on Council's investment in the Water Corporation.
	Net assets of the Water Corporation	Variable based on the net asset value of the Water Corporation at balance date	Any percentage increase or decrease in the ownership interest of the Water Corporation will have the same direct percentage impact on Council's investment in the Water Corporation.

Refer Note18 for further details.

**Notes to the Financial Report
For the Year Ended 30 June 2025**

44 Fair Value Measurements (cont.)

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 assets with recurring fair value measurements are detailed in note 22 (Property, infrastructure, plant and equipment) and note 18 (Investment in water corporation). There have been no transfers between level 1, 2 or 3 measurements during the year.

(f) Valuation processes

Council's current policy for the valuation of property, infrastructure, plant and equipment and investment in water corporation (recurring fair value measurements) is set out in note 18 and 22.

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

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes. (refer note 36)

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 36 is provided by Tascorp (level 2).

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

Notes to the Financial Report For the Year Ended 30 June 2025

Note 45 Material Budget Variations

Council's original budget was adopted by the Council in June 2024. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity and decisions made by the Council. No budget is estimated for expenditure included in Other Comprehensive Income due to the uncertain nature of the outcomes. Material variations of more than 10% are explained below:

Revenues

1 Contributions - Cash

The positive variance of \$891,000 (+392%) primarily relates to the receipt of funds from a developer who was required to contribute to the Kingston Wetlands Stages 1 and 2.

2 Interest

The positive variance of \$97,000 (+23%) is caused by higher interest receipts due to the higher level of cash and investment balances throughout the year.

3 Investment Revenue

The increase of \$150,000 (+10%) is due to a dividend of \$150k being declared and paid by the Copping Joint Authority.

4 Capital Grants Received

The positive variance of \$2,205,000 (+370%) relates to multiple grants received for capital works projects, including a number which were election commitments. These grants include the KSC Connector Track, Summerleas Road Underpass and Channel Highway Snug Footpath.

5 Contributions - non-monetary assets

Contributions of non-monetary assets was over budget by \$6,659,000 (666%) due to the recognition of assets gifted to Council as part of subdivisions or as required by development permits.

6 Initial Recognition of Infrastructure Assets

This item is not budgeted for due to its uncertainty and variability. However, this year has seen a significant increase due to the initial recognition of Council's lighting network.

7 Carrying Amounts of Assets Retired

The carrying amount of assets retired was \$1.398m (+280%) over budget due to asset write-offs being above expectations. There was also a heavy focus on capitalisation of Work in Progress (WIP) this financial year which has contributed to this as well.



14.5 FINANCIAL REPORT - OCTOBER 2025

File Number: 10.47
Author: Sacha Clark, Systems Officer
Authoriser: Anthony Lovell, Manager Finance

Strategic Plan Reference

Key Priority Area: 2 Deliver quality infrastructure and services.
Strategic Outcome: 2.4 The organisation has a corporate culture that delivers quality customer service, encourages innovation and has high standards of accountability.

1. PURPOSE

- 1.1 The purpose of this report is to provide the October 2025 financial report information to Council for review.

2. BACKGROUND

- 2.1 The attached report has been prepared based on current information with estimates being used where final information is not available.

3. STATUTORY REQUIREMENTS

- 3.1 There are no specific requirements under the *Local Government Act 1993* regarding financial reporting, however good practice would indicate that a monthly financial report is required to enable adequate governance of financial information.

4. DISCUSSION**Operating Revenue and Expenditure**

- 4.1 The Summary Operating Statement contains several variances to the original budget. Both revenue and expenditure are favourable to budget. The following are the major variances and explanations:

REVENUE

- Statutory Fees and Fines are \$257,000 over budget mainly due to a large development application received in mid-August and the payment of fees associated with another large development. A forecast revision of \$240,000 has been made to reflect this income.
- User Fees are \$158,000 over budget, with \$115,000 of this attributed directly to Kingborough Sports Centre, where fitness centre memberships, kiosk sales and stadium rental are over budget. Memberships at the Sports Centre continued to increase therefore a forecast adjustment of \$20,000 has been made, KSC will continue to monitor. Hall rentals are over budget by \$16,000 mainly due to an increase in rental income for Blackmans Bay and Sandfly Halls.
- Grants Recurrent income is \$395,000 over budget due to the receipt of unbudgeted grants – including the rollover of grants from 2024/2025 (\$209,000), and the AFL Precinct Master Plan grant 4th Instalment (\$151,000). A forecast adjustment of \$360,000 has been made.

- Reimbursements are over budget by \$50,000 due to the larger than expected first rates remissions claim received in September. A forecast revision has been made to reflect this, along with a corresponding rates remission expenditure forecast revision, for the expenditure increase.
- Other Income is \$71,000 over budget due to a range of smaller variances including container refund scheme \$22,000 (commenced post budget approval and therefore not included in the 2025/26 budget), private works \$13,000 and increased revenue from program events at the Community Hub \$11,000. These will be monitored for a forecast revision.
- Interest income is \$81,000 over budget due to higher interest received on investments, a forecast revision of \$75,000 has been made to reflect this.

EXPENDITURE

- Employee Costs are \$32,000 under budget, due to various vacancies throughout the organisation.
 - Materials and Services are \$43,000 under budget with a number of both favourable and unfavourable variances, some timing related differences such as Hobart City Deal (\$91,500) was budgeted to be spent but is yet to be, as is Council's contribution to Southern SES (\$18,000), and several Community Services projects yet to commence. These costs will be incurred in the coming months. This is partially offset by unfavourable variances for Engineering (\$30,000 consulting costs), and Transport (\$70,000 various activities). A forecast adjustment of \$360,000 has been made to match the rolled over and unbudgeted grant income which will be spent this financial year.
 - Other expenses are \$31,000 over budget, this is mainly due to state rates remissions being over budget by \$50,000 which is higher than anticipated, but variable in nature. A forecast revision of \$51,000 has been made, along with a matching income forecast revision to account for the receipt of these remissions.
 - Depreciation is \$118,000 under budget. This favourable variance has arisen as there has been no capitalisation of capital works in projects for the year to date. It is anticipated depreciation will increase as capitalisation occurs.
- 4.2 Council's cash and investments amount to \$18.7M at the end of the month, which is an increase of \$2.9M compared to the September balance. Borrowings of \$13.92M offset this amount.
- 4.3 The October Year to Date Capital Expenditure report has been delayed until next month, whilst the Engineering Services Department are reviewing these budgets. A report will be forthcoming to Council for approval.

5. FINANCE

- 5.1 The year-to-date underlying result is \$1,132,000 favourable to budget, but this is influenced by some timing variances. Net forecast revisions of \$335,000 have been made.
- 5.2 The initial full year Budgeted Underlying Loss of \$2.524M has been decreased to a Forecast Underlying Loss of \$2.189M.

6. ENVIRONMENT

- 6.1 There are no environmental issues associated with this matter.

7. COMMUNICATION AND CONSULTATION

- 7.1 The financial results for October 2025 are available for public scrutiny in the Council meeting agenda.

8. RISK

- 8.1 Council is forecasting an underlying deficit for the full year slightly better than the budget figure.

9. RECOMMENDATION

That Council endorses the attached Financial Report as at 31 October 2025.

ATTACHMENTS

1. Financial Report - October 2025

Public Copy



FINANCIAL REPORT

FOR THE PERIOD

1ST JULY, 2025

TO

31ST OCTOBER, 2025

SUBMITTED TO COUNCIL

17TH NOVEMBER, 2025

KINGBOROUGH COUNCIL - October 2025

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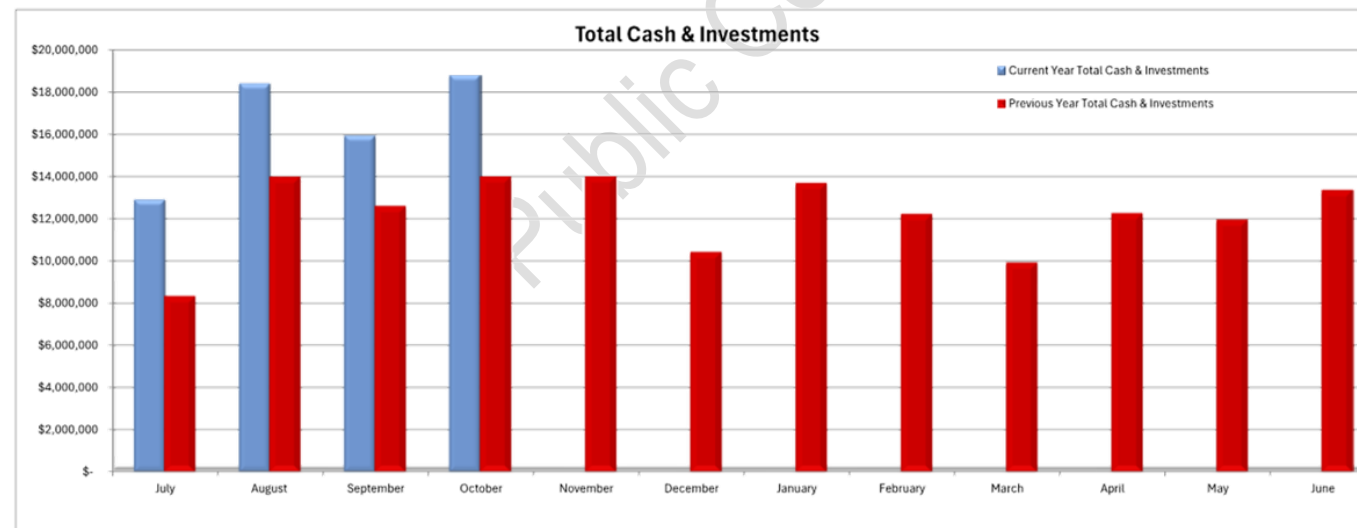
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KINGBOROUGH COUNCIL - October 2025

CASH BALANCES

Balance Type	July	August	September	October	November	December	January	February	March	April	May	June
Reserves	\$ 6,098,571	\$ 6,106,269	\$ 7,151,939	\$ 7,162,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Held in Trust	\$ 1,875,177	\$ 1,875,177	\$ 1,839,670	\$ 1,820,170								
Unexpended Capital Works*	\$ 1,101,378	\$ 1,835,630	\$ 1,875,584	TBA								
Current Year Total Committed Cash	\$ 9,075,126	\$ 9,817,076	\$ 10,867,193	\$ 8,982,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Previous Year Total Committed Cash	\$ 6,343,173	\$ 7,734,433	\$ 8,368,823	\$ 8,941,184	\$ 9,199,835	\$ 9,515,684	\$ 11,220,222	\$ 13,719,395	\$ 14,682,747	\$ 15,823,077	\$ 16,954,631	\$ 18,784,766
Uncommitted Funds	\$ 3,770,241	\$ 8,539,189	\$ 5,018,399	\$ 9,773,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Total Cash	\$ 12,845,367	\$ 18,356,265	\$ 15,885,592	\$ 18,755,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Previous Year Total Cash	\$ 8,277,781	\$ 13,944,576	\$ 12,546,242	\$ 13,959,674	\$ 13,967,891	\$ 10,363,898	\$ 13,640,312	\$ 12,172,242	\$ 9,869,835	\$ 12,205,764	\$ 11,903,341	\$ 13,304,652

*Unexpended Capital Works excludes Kingston Park expenditure



KINGBOROUGH COUNCIL - October 2025

CASH, INVESTMENTS & BORROWINGS

CASH ACCOUNTS	Interest Rate	Maturity Date	July	August	September	October	November	December	January	February	March	April	May	June
CBA - Overdraft Account	3.70%	Ongoing	\$ 952,664	\$ 5,492,681	\$ 4,168,410	\$ 7,481,093								
CBA - Applications Account	3.70%	Ongoing	\$ 425,866	\$ 678,319	\$ 135,869	\$ 47,284								
CBA - AR Account	3.70%	Ongoing	\$ 433,497	\$ 1,114,908	\$ 445,453	\$ 72,190								
CBA - Business Online Saver	3.85%	Ongoing	\$ 7,427,622	\$ 7,453,016	\$ -	\$ -								
Total Cash			\$ 9,239,650	\$ 14,738,924	\$ 4,749,733	\$ 7,600,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENTS														
Mystate 4 TD	4.00%	02-Jan-26			\$ 2,000,000	\$ 2,000,000								
Westpac 2 TD	4.13%	03-Mar-26			\$ 2,000,000	\$ 2,000,000								
Westpac 3 TD	4.06%	01-Dec-25			\$ 1,000,000	\$ 1,000,000								
Tascorp HT - At Call	3.60%	Managed Trust	\$ 1,227,989	\$ 1,231,844	\$ 2,739,928	\$ 2,748,305								
Tascorp CG - 45 Day Wdl term on funds	3.75%	Managed Trust	\$ 2,377,729	\$ 2,385,497	\$ 3,395,932	\$ 3,406,748								
Total Investments			\$ 3,605,718	\$ 3,617,342	\$ 11,135,860	\$ 11,155,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Total Cash & Investments			\$ 12,845,367	\$ 18,356,265	\$ 15,885,592	\$ 18,755,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Previous Year Cash & Investments			\$ 8,277,781	\$ 13,944,576	\$ 12,546,242	\$ 13,959,674	\$ 13,967,891	\$ 10,363,898	\$ 13,640,312	\$ 12,172,242	\$ 9,869,835	\$ 12,205,764	\$ 11,903,341	\$ 13,304,652
Borrowings														
Tascorp	4.88%	27-Jun-27	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000								
Tascorp	5.25%	21-Jan-27	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000								
Tascorp	4.70%	19-Feb-26	\$9,422,500	\$9,422,500	\$9,422,500	\$9,422,500								
			\$ 13,922,500	\$ 13,922,500	\$ 13,922,500	\$ 13,922,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KINGBOROUGH COUNCIL - October 2025

RESERVES

Accounts	July	August	September	October	November	December	January	February	March	April	May	June
Boronia Hill Reserve	\$ 10,733	\$ 10,733	\$ 10,733	\$ 10,733								
Car Parking	\$ 56,512	\$ 56,512	\$ 56,512	\$ 66,776								
Infrastructure Replacement Reserve	\$ 2,000,000	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000								
Hall Equipment Replacement	\$ 76,300	\$ 76,300	\$ 76,300	\$ 76,300								
IT Equipment Replacement	\$ 330,823	\$ 330,823	\$ 330,823	\$ 330,823								
KSC Equipment Replacement	\$ 120,686	\$ 120,686	\$ 120,686	\$ 120,686								
KWS Replacement Reserve	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000								
Office Equipment Replacement	\$ 71,969	\$ 71,969	\$ 71,969	\$ 71,969								
Plant & Equipment Replacement	\$ 1,903,207	\$ 1,903,207	\$ 1,903,207	\$ 1,903,207								
Public Open Space Reserve	\$ 311,956	\$ 311,956	\$ 355,106	\$ 355,106								
Kingborough Environmental Reserve	\$ 716,386	\$ 724,084	\$ 726,604	\$ 726,604								
Current Year Total Reserve	\$ 6,098,571	\$ 6,106,269	\$ 7,151,939	\$ 7,162,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Previous Year Total Reserve	\$ 3,213,968	\$ 3,214,557	\$ 3,250,054	\$ 3,265,371	\$ 3,275,427	\$ 3,257,630	\$ 3,340,947	\$ 4,362,437	\$ 4,336,388	\$ 4,368,138	\$ 4,346,819	\$ 6,088,548

KINGBOROUGH COUNCIL - October 2025 YTD

PUBLIC OPEN SPACE FUNDS

Opening Balance 01/10/2025	\$ 355,106
Closing Balance 31/10/2025	<u>\$ 355,106</u>
Public Open Space Uncommitted Balance	<u><u>\$ 355,106</u></u>

Public Copy

KINGBOROUGH COUNCIL - October 2025

FORECAST CHANGES TO BUDGET NOTES

RECONCILIATION OF ORIGINAL TO FORECAST BUDGET	
BUDGET UNDERLYING RESULT	(2,524,453)
Forecast Changes:	
Statutory Fees & Fines – Planning Application Fees associated with large developments including AFL High Performance Centre	240,000
User Fees - Increased Fitness Centre Memberships	20,000
Grants Recurrent - Adjustment for carried forward grant revenue, & 4th Instalment AFL Master Plan Grant	360,338
Reimbursements - Adjusted inline with Remission expenses	50,000
Interest - higher interest received on investments	75,000
Materials & Services - Adjustment for Grant Expenditure	(360,338)
Other Expenses – Rates Remissions greater than expected	(50,000)
FORECAST UNDERLYING RESULT	(2,189,453)

The Underlying Surplus/(Deficit) is the measure which is accepted as the primary local government operating result measure. It removes capital income, and other one off or non-recurring items, to derive a result (surplus or deficit) which is considered more representative of ongoing or recurring operations and thus sustainability.

KINGBOROUGH COUNCIL - October 2025

Summary Operating Statement All

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
Income						
Rates	43,568,858	43,583,169	(14,311)	43,781,269	43,781,269	0
Income Levies	2,236,578	2,224,471	12,107	2,224,471	2,224,471	0
Statutory Fees & Fines	926,713	669,960	256,753	1,874,800	2,114,800	240,000
User Fees	830,848	672,170	158,678	1,930,900	1,950,900	20,000
Grants Recurrent	809,858	414,582	395,276	3,394,000	3,754,338	360,338
Contributions - Cash	69,380	76,680	(7,300)	230,000	230,000	0
Reimbursements	1,329,832	1,280,210	49,622	1,286,000	1,336,000	50,000
Other Income	231,402	160,030	71,372	540,950	540,950	0
Internal Charges Income	73,332	73,320	12	220,000	220,000	0
Total Income	50,076,801	49,154,592	922,209	55,482,390	56,152,728	670,338
Expenses						
Employee Costs	6,786,051	6,818,880	32,829	21,494,389	21,494,389	0
Expenses Levies	556,118	556,118	0	2,224,471	2,224,471	0
Loan Interest	210,465	223,320	12,855	670,000	670,000	0
Materials and Services	4,853,185	4,896,960	43,775	14,007,833	14,368,171	(360,338)
Other Expenses	3,093,809	3,062,433	(31,376)	4,884,749	4,934,749	(50,000)
Internal Charges Expense	73,332	73,320	(12)	220,000	220,000	0
Total Expenses	15,572,960	15,631,031	58,070	43,501,443	43,911,781	(410,338)
Net Operating Surplus/(Deficit) before:	34,503,840	33,523,561	980,280	11,980,947	12,240,947	260,000
Carrying Amount of Assets Retired	0	0	0	550,000	550,000	0
Depreciation	5,590,622	5,709,120	118,498	16,945,000	16,945,000	0
(Profit)/Loss on Disposal of Assets	(13,680)	0	13,680	0	0	0
Net Operating Surplus/(Deficit) before:	28,926,899	27,814,441	1,112,458	(5,514,053)	(5,254,053)	260,000
Interest	207,016	125,680	81,336	377,000	452,000	75,000
Dividends	338,800	400,400	(61,600)	1,601,600	1,601,600	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	200,000	200,000	0
Investment Copping	0	0	0	811,000	811,000	0
NET UNDERLYING SURPLUS/(DEFICIT)	29,472,714	28,340,521	1,132,194	(2,524,453)	(2,189,453)	335,000
NON UNDERLYING SURPLUS TRANSACTIONS						
Grants Capital	1,757,967	1,570,888	187,079	2,900,633	2,900,633	0
Contributions - Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	1,000,000	1,000,000	0
NET SURPLUS/(DEFICIT)	31,230,682	29,911,409	1,319,273	1,376,180	1,711,180	335,000

KINGBOROUGH COUNCIL - October 2025

Summary Operating Statement Governance

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
Income						
Rates	35,034,416	35,026,296	8,120	35,224,396	35,224,396	0
Income Levies	2,236,578	2,224,471	12,107	2,224,471	2,224,471	0
Statutory Fees & Fines	0	0	0	0	0	0
User Fees	35,133	35,120	13	105,400	105,400	0
Grants Recurrent	414,582	414,582	0	3,394,000	3,483,338	89,338
Contributions - Cash	53,414	50,000	3,414	150,000	150,000	0
Reimbursements	1,329,832	1,280,210	49,622	1,286,000	1,336,000	50,000
Other Income	39,547	30,320	9,227	121,000	121,000	0
Internal Charges Income	0	0	0	0	0	0
Total Income	39,143,503	39,060,999	82,504	42,505,267	42,644,605	139,338
Expenses						
Employee Costs	154,525	332,560	178,035	1,093,492	1,093,492	0
Expenses Levies	556,118	556,118	0	2,224,471	2,224,471	0
Loan Interest	0	0	0	0	0	0
Materials and Services	51,369	136,620	85,251	216,800	216,800	0
Other Expenses	1,798,444	1,783,059	(15,385)	2,619,005	2,669,005	(50,000)
Internal Charges Expense	0	0	0	0	0	0
Total Expenses	2,613,870	2,808,357	194,487	6,153,768	6,203,768	50,000
Net Operating Surplus/(Deficit) before:	36,529,632	36,252,642	276,991	36,351,499	36,440,837	89,338
Carrying Amount of Assets Retired	0	0	0	550,000	550,000	0
Depreciation	400	320	(80)	1,000	1,000	0
Loss/(Profit) on Disposal of Assets	(13,680)	0	13,680	0	0	0
Net Operating Surplus/(Deficit) before:	36,542,913	36,252,322	290,591	35,800,499	35,889,837	89,338
Interest	0	0	0	0	0	0
Dividends	338,800	400,400	(61,600)	1,601,600	1,601,600	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	200,000	200,000	0
Investment Copping	0	0	0	811,000	811,000	0
NET OPERATING SURPLUS/(DEFICIT)	36,881,713	36,652,722	228,991	38,413,099	38,502,437	89,338
Grants Capital	1,757,967	1,570,888	187,079	2,900,633	2,900,633	0
Contributions - Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	1,000,000	1,000,000	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
NET SUPRPLUS/(DEFICIT)	38,639,680	38,223,610	416,070	42,313,732	42,403,070	89,338

KINGBOROUGH COUNCIL - October 2025

Summary Operating Statement Business Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
Income						
Rates	0	0	0	0	0	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	90,881	91,680	(799)	275,000	275,000	0
User Fees	0	0	0	0	0	0
Grants Recurrent	0	0	0	0	0	0
Contributions - Cash	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0
Other Income	42,631	43,290	(659)	152,000	152,000	0
Internal Charges Income	50,000	50,000	0	150,000	150,000	0
Total Income	183,512	184,970	(1,458)	577,000	577,000	0
Expenses						
Employee Costs	861,722	957,360	95,638	3,135,746	3,135,746	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	210,465	223,320	12,855	670,000	670,000	0
Materials and Services	676,627	674,795	(1,832)	1,277,664	1,277,664	0
Other Expenses	928,780	929,630	850	1,433,500	1,433,500	0
Internal Charges Expense	0	0	0	0	0	0
Total Expenses	2,677,594	2,785,105	107,511	6,516,910	6,516,910	0
Net Operating Surplus/(Deficit) before:	(2,494,082)	(2,600,135)	106,053	(5,939,910)	(5,939,910)	0
Depreciation	45,200	58,290	13,090	173,000	173,000	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
Net Operating Surplus/(Deficit) before:	(2,539,282)	(2,658,425)	119,143	(6,112,910)	(6,112,910)	0
Interest	207,016	125,680	81,336	377,000	452,000	75,000
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
NET OPERATING SURPLUS/(DEFICIT)	(2,332,266)	(2,532,745)	200,479	(5,735,910)	(5,660,910)	75,000
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
NET SUPRPLUS/(DEFICIT)	(2,332,266)	(2,532,745)	200,479	(5,735,910)	(5,660,910)	75,000

KINGBOROUGH COUNCIL - October 2025

Summary Operating Statement Governance & Property Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
Income						
Rates	0	0	0	0	0	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	201,531	196,200	5,331	453,500	453,500	0
User Fees	702,854	573,690	129,164	1,635,500	1,655,500	20,000
Grants Recurrent	0	0	0	0	0	0
Contributions - Cash	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0
Other Income	43,576	32,960	10,616	99,000	99,000	0
Internal Charges Income	0	0	0	0	0	0
Total Income	926,962	781,850	145,112	2,146,000	2,166,000	20,000
Expenses						
Employee Costs	1,448,189	1,415,840	(32,349)	4,611,274	4,611,274	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
Materials and Services	632,998	636,655	3,657	1,839,256	1,839,256	0
Other Expenses	83,683	76,920	(6,763)	213,400	213,400	0
Internal Charges Expense	0	0	0	0	0	0
Total Expenses	2,164,870	2,129,415	(35,455)	6,663,930	6,663,930	0
Net Operating Surplus/(Deficit) before:	(1,237,909)	(1,347,565)	109,656	(4,517,930)	(4,497,930)	20,000
Depreciation	604,892	593,740	(11,152)	1,762,000	1,762,000	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
Net Operating Surplus/(Deficit) before:	(1,842,801)	(1,941,305)	98,504	(6,279,930)	(6,259,930)	20,000
Interest	0	0	0	0	0	0
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
NET OPERATING SURPLUS/(DEFICIT)	(1,842,801)	(1,941,305)	98,504	(6,279,930)	(6,259,930)	20,000
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
NET SUPRPLUS/(DEFICIT)	(1,842,801)	(1,941,305)	98,504	(6,279,930)	(6,259,930)	20,000

KINGBOROUGH COUNCIL - October 2025

Summary Operating Statement Environment, Development & Community Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
Income						
Rates	0	0	0	0	0	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	634,300	382,080	252,220	1,146,300	1,386,300	240,000
User Fees	48,140	31,040	17,100	93,000	93,000	0
Grants Recurrent	105,924	0	105,924	0	0	0
Contributions - Cash	15,966	26,680	(10,714)	80,000	80,000	0
Reimbursements	0	0	0	0	0	0
Other Income	27,177	14,800	12,377	58,300	58,300	0
Internal Charges Income	0	0	0	0	0	0
Total Income	831,508	454,600	376,908	1,377,600	1,617,600	240,000
Expenses						
Employee Costs	2,030,731	2,085,120	54,389	6,835,317	6,835,317	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
Materials and Services	239,705	403,730	164,025	1,254,980	1,254,980	0
Other Expenses	113,469	121,300	7,831	302,400	302,400	0
Internal Charges Expense	0	0	0	0	0	0
Total Expenses	2,399,871	2,610,150	210,279	8,392,697	8,392,697	0
Net Operating Surplus/(Deficit) before:	(1,568,363)	(2,155,550)	587,187	(7,015,097)	(6,775,097)	240,000
Depreciation	81,764	77,140	(4,624)	232,000	232,000	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
Net Operating Surplus/(Deficit) before:	(1,650,127)	(2,232,690)	582,563	(7,247,097)	(7,007,097)	240,000
Interest	0	0	0	0	0	0
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
NET OPERATING SURPLUS/(DEFICIT)	(1,650,127)	(2,232,690)	582,563	(7,247,097)	(7,007,097)	240,000
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
NET SUPRPLUS/(DEFICIT)	(1,650,127)	(2,232,690)	582,563	(7,247,097)	(7,007,097)	240,000

KINGBOROUGH COUNCIL - October 2025

Summary Operating Statement Infrastructure Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
Income						
Rates	8,534,442	8,556,873	(22,431)	8,556,873	8,556,873	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	0	0	0	0	0	0
User Fees	44,721	32,320	12,401	97,000	97,000	0
Grants Recurrent	289,352	0	289,352	0	271,000	271,000
Contributions - Cash	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0
Other Income	78,470	38,660	39,810	110,650	110,650	0
Internal Charges Income	23,332	23,320	12	70,000	70,000	0
Total Income	8,991,316	8,672,173	319,143	8,876,523	9,147,523	271,000
Expenses						
Employee Costs	2,290,884	2,028,000	(262,884)	5,818,561	5,818,561	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
Materials and Services	3,252,486	3,045,160	(207,326)	9,419,133	9,419,133	0
Other Expenses	169,433	151,524	(17,909)	316,444	316,444	0
Internal Charges Expense	73,332	73,320	(12)	220,000	220,000	0
Total Expenses	5,786,135	5,298,004	(488,131)	15,774,138	15,774,138	0
Net Operating Surplus/(Deficit) before:	3,205,181	3,374,169	(168,988)	(6,897,615)	(6,626,615)	271,000
Depreciation	4,858,366	4,979,630	121,264	14,777,000	14,777,000	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
Net Operating Surplus/(Deficit) before:	(1,653,185)	(1,605,461)	(47,724)	(21,674,615)	(21,403,615)	271,000
Interest	0	0	0	0	0	0
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
NET OPERATING SURPLUS/(DEFICIT)	(1,653,185)	(1,605,461)	(47,724)	(21,674,615)	(21,403,615)	271,000
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
NET SUPRPLUS/(DEFICIT)	(1,653,185)	(1,605,461)	(47,724)	(21,674,615)	(21,403,615)	271,000

14.6 APPENDICES**RECOMMENDATION**

That the Appendices attached to the Agenda be received and noted.

15 NOTICES OF MOTION

At the time the Agenda was compiled there were no Notices of Motion received.

16 CONFIRMATION OF ITEMS TO BE DEALT WITH IN CLOSED SESSION

RECOMMENDATION

That in accordance with the *Local Government (Meeting Procedures) Regulations 2025* Council, by absolute majority, move into closed session to consider the following items:

Confirmation of Minutes

Regulation 40(6) *At the next closed meeting, the minutes of the previous closed meeting, after any necessary correction, are to be confirmed as the true record by the council or council committee and signed by the chairperson of the closed meeting.*

Applications for Leave of Absence

Regulation 17(2)(i) *applications by councillors for a leave of absence*

In accordance with the Kingborough Council *Meetings Audio Recording Guidelines Policy*, recording of the open session of the meeting will now cease.

Open Session of Council adjourned at

OPEN SESSION ADJOURNS

OPEN SESSION RESUMES

RECOMMENDATION

The Closed Session of Council having met and dealt with its business resolves to report that it has determined the following:

Item	Decision
Confirmation of Minutes	
Applications for Leave of Absence	

CLOSURE

Public Copy

APPENDICES

- A Mayor's Activities for the Period 11 September 2025 to 10 November 2025
- B Audit Panel Chairman's Report

Public Copy

A MAYOR'S ACTIVITIES FOR THE PERIOD 11 SEPTEMBER 2025 TO 10 NOVEMBER 2025

DATE	LOCATION	ITEM
11 September	Canberra	Attended ALGA Board Meeting
12 September	Online	Briefing by Office of Local Govt on reforms to LG Allowances and Numbers
15 September	Kangaroo Bay	Launch of "We stand together against racism" bus advertising campaign – with other Southern Mayors from Clarence, Sorell, Hobart and Brighton.
16 September	Devonport	Attended meeting of General Management Committee of LGAT.
	Devonport	Attended Mayor's Dinner, Devonport
17 September	Devonport	Attended Mayor's Workshop, Devonport
18 September	Huntingfield	Attended St Alyosius Primary School civics event
19 September		On carer's leave until 6 October – Deputy Mayor acting as Mayor.
6 October	Civic Centre	Opening of Kingborough Bowls and Community Club 25/26 Season
12 October	Civic Centre	Met with Consul General of Japan
	Civic Centre	Chaired Council meeting
15 October	Hobart	Attended Greater Hobart Mayors Forum
17 October	Online	Attended GMC Meeting
20 October	Civic Centre	Chaired Council meeting
29 October	Civic Centre	Meeting with William Harkness, Housing Choices
3 November	Civic Centre	Chaired Council meeting
6 November	Online	Meeting with LGAT on panel for Annual Conference
7 November	Huntingfield	Visit to St Aloysius Primary School to meet winner of Recycling Truck Art competition
	Kingston	Presided over citizenship ceremony
9 November	Bendigo	Attended Australian Local Govt Association board dinner

DATE	LOCATION	ITEM
10 November	Bendigo	Attended Australian Local Govt Association board meeting
	Bendigo	Attended reception for National Roads and Infrastructure Congress
11 November	Bendigo	Attended National Roads and Infrastructure Congress
12 November	Bendigo	Attended National Roads and Infrastructure Congress

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B AUDIT PANEL CHAIRMAN'S REPORT**Kingborough Council Audit Panel Report for the financial year ended 2025****Composition and Attendance:**

During the financial year ended 30th June 2025, the members of the Panel were:

Panel Member	Period	Capacity
Paul McTaggart	Full Year	Independent Chair
Paul Viney	Full Year	Independent Member
Colette Millar	Full Year	Independent Member
Councillor David Bain	Full Year	Councillor Member
Councillor Aldo Antolli	Full Year	Councillor Member

The Panel met five times in the financial year ended 30th June 2025 (FY2024: Met five times) with attendance by management, including the CEO, Director People and Finance, Finance Manager, and various other Council employees as required.

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

	9th Aug 2024	11th Oct 2024	6th Dec 2024	21st Feb 2025	23rd May 2025	Total attended
Paul McTaggart	✓	✓	✓	✓	✓	5 from 5
Paul Viney	✓	✓	✓	✓	✓	5 from 5
Colette Millar	✓	✓	✓	✓	✓	5 from 5
Councillor David Bain	✓	✓	✓	✓	✓	5 from 5
Councillor Aldo Antolli	✓	✓		✓	✓	4 from 5

Key Activities as per the Charter**Risk Management**

The following "deep risk dives" were completed during the year;

- Child Youth Safe Organisations Framework;
- Climate Change; and
- Managing Events.

In October 2024 there was a review of the risk registers by the Executive. Feedback was received that Officers had challenges differentiating between what is an operational risk verses what is strategic. As a result, there was duplication and overlap, as well as inconsistency in how risk was documented, described and rated. The Executive team resolved to combine the two registers into one to address these issues. In reviewing the register, the Executive also formed the view that the risk matrix required review. The current risk matrix resulted in a number of ratings being rated higher than expected.

The update of the risk system (and matrix) will be a focus in 2025/26. WLF will look at what is required to improve risk management at the Council.

Insurance

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

Fraud Control

The Panel at their October 2024 meeting reviewed the Fraud Control and Corruption Prevention Policy. In addition, at the December 2024 meeting the Fraud Control and Corruption Action Plan was reviewed.

Compliance

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

A legal claims list was reviewed by the Panel.

Internal Audit

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

Rating Process Review (October 2024)

This review focused on confirming and testing the critical controls of selected risks within the rating process.

WLF concluded the Council can have confidence that the risks identified within scope have sufficient controls in place.

Community and Stakeholder Consultation and Engagement (October 2024)

This review focused on the approach taken by the Council to community and stakeholder consultation and engagement.

It found the Council has skilled staff and established processes for conducting consultation and engagement processes. The next phase of maturity is for Council to take a more strategic approach to planning engagements at a 'Whole of Council' level, to enable single well-resourced consultation process to be used to inform multiple projects or decisions. It also recommended that Council develops processes to collate and analyse data from consultation processes across Council and over time, to build a more in-depth understanding of the community's needs and priorities.

Financial Sustainability (February 2025)

The scope of this review was to follow up on recommendations from the most recent previous Financial Sustainability review (2021) and to perform a high-level review of the long term financial plan (LTFP) processes and key assumptions that underpin the plan.

The review highlighted the critical importance of asset management maturity to Council's long term financial sustainability, and the need for Council to have robust asset management data and plans to adequately inform key assumptions that underpin the LTFP. The LTFP is predicated on a range of critical assumptions to address historical net underlying deficits and build cash reserves to address future asset needs. Further work is required to validate and confirm these assumptions with Council and ensure there is a clear and agreed financial management strategy in place for the future.

Capital Work in Progress (CWIP) (May 2025)

There was a review to determine the adequacy of controls, processes and resources applied to CWIP management from project finalisation to project capitalisation.

The review noted that significant work has been undertaken recently to implement additional controls and processes to bring focus to CWIP. Prior to this, the control framework was inadequate to ensure that CWIP was appropriately managed and cleared on a timely basis resulting in a long history of high CWIP balances and resultant understating of depreciation expenses. The review found that recent enhancements to process and oversight controls are sound, and these should be embedded in policy to ensure these are retained into the future. The ongoing management of CWIP is critically dependant upon management oversight and active disciplines within Engineering Services Division to regularly review CWIP, priorities projects for completion and to ensure Project Managers are completing the final tasks and required document to close out projects. Should these controls become inconsistent in the future, issues of the past will occur again.

Internal Audit Plan

A draft new three-year Internal Audit Plan was presented at the May and subsequent approved at the August 2025 meeting. This includes the following projects for the 2024/25 year;

- Risk Framework- A review of the risk management arrangements across the Council including a refresh of the strategic and operational risk profile and risk appetite statements.
- Business Continuity Planning- A follow up on recommendations from previous business continuity planning review including facilitation of workshops to assess the currency of critical functions and key dependencies. This project will enable completion of outstanding recommendations.
- Purchasing- A review of controls and processes within the purchasing process.

Other Internal Audit Areas

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

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

External Audit and Financial Statements

Crowe completed the external audit on behalf of the TAO in the 2024 Financial Year. The Audit Panel also met separately with members of both Crowe and the TAO audit team during the year.

FY2024 External Audit

The Panel reviewed and endorsed the signing of the financial statements (and accompanying Management Representation Letters) for the financial year ending June 2024 by the CEO and Chief Financial Officer at its meeting in August 2024.

FY2025 External Audit

The 2024/25 Financial Audit Services Strategy was outlined by TAO at the February 2025 meeting. TAO decided to bring the external audit “in house” after the contract with Crowe expired. This a normal part of TAO’s strategy.

The Panel considered all reports received from the TAO and Crowe on audit activities undertaken in reviewing and testing the control environment in order to assess the quality and effectiveness of the internal control systems.

This included an annual audit outcomes report from TAO at the May 2025 meeting. While most findings were resolved they did raise a new issue in relation to IT governance. All matters raised are being monitored to ensure they are being addressed by management.

Other Activities in 2024/25

Audit Panel Performance

In line with the Charter the Panel reviewed its performance to determine whether it is functioning effectively by reference to current best practice. This like in previous years was completed via a survey.

There were 23 questions, and overall results were very positive with an average score of 4.59 out of 5. Most importantly the survey showed that in the opinion of the respondents they strongly agreed (5 out of 5) the Audit Panel has added value to the organisation.

Review of Audit Panel Charter

The Audit Panel Charter was reviewed at the December 2024 meeting and there were no major changes.

The work program has been updated to align with this new Charter.

Asset Infrastructure Reconciliation and Depreciation Protocols

As per previous years the above protocols were reviewed along with capital work in progress.

Gift Registers

Gift registers were reviewed to ensure items are being disclosed by management.

Judgments, Estimates and Assumptions

In accordance with a recommendation from TAO at the May 2025 meeting the panel reviewed a report from management on Judgments, Estimates and Assumptions in the Financial Reports.

Work in Progress

A focus was made during the year to review the capital work in progress given the large balances that existed at the start of the year. Updates were provided at each meeting, and management performed an excellent job clearing these WIP balances. At the end of the 2025 Financial Year only two projects, valued at \$30,108 completed before 30 June 2024 are still to be capitalised (i.e. the backlog had been cleared).

Paul McTaggart

Chair Kingborough Audit Panel

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