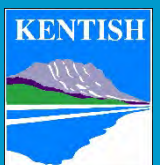


ANNUAL REPORT



Kentish Council



ABOUT THIS ANNUAL REPORT

The Kentish Council proudly presents the 2022/23 Annual Report.

The Annual Report highlights Council's performance against the 2022/23 Annual Plan and Budget.

The Annual Plan and Budget sets out 18 strategic objectives grouped under four categories:

1. Infrastructure;
2. Economic and Community Development;
3. Governance and Organisational Development; and
4. Planning and Development.

Council's performance is measured against actions comprising the four categories above.

Section 72 of the *Local Government Act 1993* requires Council to prepare an Annual Report including prescribed content. As well as meeting this statutory requirement, Council sees the Annual Report as an opportunity to keep residents and stakeholders informed about its performance. The report demonstrates the breadth of Council's operations and identifies achievements and challenges during the financial year.

The Annual Report also provides a comprehensive financial report.

Feedback

Feedback or questions relating to the annual report are welcome via the contact details on this page.

Front cover photo: Wild Mersey Mountain Bike Trails

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OUR COUNCIL



KENTISH PROFILE

The Kentish Municipality is located inland on the eastern North-West Coast of Tasmania bordering the municipal areas of Latrobe, Devonport City, Central Coast, Meander Valley, West Coast and Waratah-Wynyard councils.

Kentish is known as ‘Tasmania’s Outdoor Art Gallery’ for its beautiful countryside, majestic mountains and its three themed townships: Sheffield - Town of Murals, Railton - Town of Topiary and Wilmot - Valley of Views.



Our History

The Punnilerpanner people were the First Nations Australians in the Kentish area.

Nathaniel Kentish was appointed as a contract surveyor in 1841 to survey areas on the North-West Coast of Tasmania and in August 1842 he discovered a large grassy plain which later went on to be known as ‘Kentish Plains’.

In the early years, Road Trusts were the main form of Local Government in Tasmania. In 1908 the five local road trusts of Kentish Plains, Barrington, Beulah, Wilmot and Sheffield merged to create the Kentish Council.

Our Statistics

Kentish has a population of 6,603, comprised of 51% males and 49% females with a median age of 49 years. Overall, 79% of Kentish residents were born in Australia. The three biggest industry employers for Kentish residents are accommodation (4.7%), Aged Care Residential Services (3.4%) and Road Freight Transport (2.8%).

Source: Australian Bureau of Statistics.

STATISTICS SNAPSHOT 2022/23	
Area	1,187sqkm
Road Distances	471 km
Sealed	273 km
Unsealed	198 km
Number of Bridges/ Major Culverts	104
Rateable Properties	3,737
Value of Properties (AAV)	\$72.59M
Number of Electors	5,137
Development Applications	117
Building Applications	94
Plumbing Applications	54
Dogs Registered	2,143
Waste Bins Serviced	1,802
Website Page Hits	92,830
Facebook Followers	3,111

VISION AND VALUES

Our Vision

“Kentish is known as a distinctive place where people want to live, for its caring community that celebrates the arts, diversity, the awesome natural environment and its vibrant local economy.”

Our Values

Our People

- Providing opportunities for all to be involved and participate in community events and activities.
- Ensuring that everyone is treated with respect and dignity.
- A willingness to consult, listen and respond to individual and group concerns.
- Effectively and consistently communicating information.
- Showing responsive leadership and representation of our community.
- Recognising and rewarding individuals, volunteers and Council staff for their skills and commitment to the Kentish community.
- Ensuring social inclusion for all and equal access and amenity for the disabled.

Our Environment

- Providing safe facilities and services.
- Maintaining our assets in good working order.
- Working with individuals and groups to protect and maintain the environment.
- Maintaining and protecting our cultural and built heritage.
- Protecting and managing our natural assets.
- Reducing Council’s carbon footprint.
- Encouraging individuals and groups to become more carbon efficient.

Our Financial Security

- Encouraging sustainable development for our people and our environment.
- Prudent spending of public monies and ensuring rates are not increased beyond that required for service delivery, maintenance and creation of community infrastructure.
- Using effective thinking and learning which can lead to creative solutions.
- Having a good understanding of our assets and what it takes to maintain them.
- Managing our finances responsibly and carefully.
- Encouraging localised food production, transport and services.



OUR COUNCILLORS



Mayor Kate Haberle



Deputy Mayor
Penny Lane



Cr Phillip Richards



Cr Don Thwaites



Cr Linda Cassidy



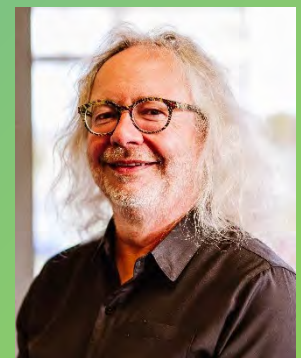
Cr Rodney Blenkhorn



Cr Simone Haigh



Cr Terry Hughes



Cr Phil Dickinson

Councillor Representation on Council Committees

The *Local Government Act 1993* provides for the establishment of Special and Advisory Committees of Council. The table below outlines Councillor representation on Council's Special and Advisory Committees.

ORGANISATION	REPRESENTATIVE/S	PROXY
SPECIAL COMMITTEES OF COUNCIL		
Sheffield Recreation Ground	Cr P Lane	Cr L Cassidy
Railton Recreation Ground	Cr R Blenkhorn	Cr L Cassidy
Wilmot Recreation Reserve	Cr P Richards	
Beulah Hall	Cr D Thwaites	Cr P Lane
Claude Road Hall	Cr T Hughes	Cr P Lane
Barrington Hall	Cr P Dickinson	Cr S Haigh
Wilmot Hall	Cr P Richards	Cr P Lane
Working Art Space Sheffield	Cr P Lane	Cr D Thwaites
Railton Squash Centre	Cr L Cassidy	Cr R Blenkhorn
Economic Development	Cr P Richards, Cr P Dickinson, Cr L Cassidy, Cr T Hughes	
Audit Panel	Cr P Lane, Cr P Dickinson	Cr L Cassidy
Grants	Cr S Haigh, Cr P Lane, Cr L Cassidy	Cr K Haberle
Public Arts Committee Kentish	Cr P Lane	Cr D Thwaites
Kentish Health Care Centre	Cr D Thwaites, Cr K Haberle	
Railton Neighbourhood Centre & Halls	Cr R Blenkhorn	Cr L Cassidy
Kentish Tree Committee	Cr S Haigh	Cr P Lane
Sheffield Art Centre	Cr D Thwaites, Cr L Cassidy	
JOINT AUTHORITIES		
Cradle Coast Authority	Cr K Haberle, Cr P Lane	Cr D Thwaites
TasWater	Cr K Haberle	Cr P Lane
Dulverton Waste Management	Cr D Thwaites, Cr P Richards	
OTHER BODIES		
Cement Australia Community Liaison Group	Cr P Lane	Cr R Blenkhorn
Kentish/Latrobe Road Safety Group	Cr P Lane, Cr S Haigh	Cr T Hughes
Kentish ACT	Cr K Haberle	Cr L Cassidy
Tandara Lodge Community Care Inc	Cr K Haberle, Cr D Thwaites	
Mt Roland Rivercare Catchment Inc	Cr D Thwaites, Cr T Hughes	
Wilmot Tourist and Progress Association	Cr P Lane	Cr L Cassidy
Wild Mersey Mountain Bike Trail Advisory Group	Cr L Cassidy	Cr D Thwaites
Mersey Emergency Management Group	Cr K Haberle	Cr P Lane
Local Government Association of Tasmania	Cr K Haberle	Cr P Lane
WORKING GROUPS		
Municipal Alliance Committee	Cr K Haberle, Cr P Lane, Cr D Thwaites	
General Manager Review Committee	Cr K Haberle, Cr P Lane, Cr P Richards	

Role of Council

Local Government is the third tier of government consisting of democratically elected councils having the function and powers that Parliament considers necessary to govern each municipal area.

Kentish Council derives its roles, powers and functions from the *Local Government Act 1993*. Section 20 of the act sets out the following broad functions of council:

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

The role of a council includes:

- Planning for and providing services, facilities and infrastructure for the community;
- Undertaking strategic land use planning for the municipal area;
- Making and enforcing by-laws;
- Raising revenue to enable council to perform its functions;
- Undertaking long term strategic financial and asset management planning; and
- Advocating proposals that are in the best interests of the community, now and in the future.

Kentish Council performs these functions by setting the strategic direction of the municipality, establishing and guiding policies, setting service delivery standards and monitoring the performance of the organisation.

Role of Councillors

Kentish Council's nine councillors are elected as representatives of all residents and ratepayers within the municipality. Section 28 of the Act sets out councillor's broad roles and functions.

The functions of individual councillors are to:

- Represent the community;
- Act in the best interests of the community;
- Facilitate communications with the community;
- Participate in the activities of council; and
- Undertake duties and responsibilities as authorised by council.

The functions of councillors acting collectively as the council are to:

- Develop and monitor the implementation of strategic plans and budgets;

- Determine and monitor the application of policies, plans and programs for:
 - The efficient and effective provision of services and facilities
 - The efficient and effective management of assets
 - The fair and equitable treatment of council employees;
- Facilitate and encourage the planning and development of the municipal area in the best interests of the community;
- Appoint and monitor the performance of the General Manager;
- Determine and review the council's resource allocation and expenditure activities; and
- Monitor the manner in which services are provided by the council.

Resource Sharing

The Kentish and Latrobe Municipal Alliance Committee identifies opportunities for sharing ideas and resources to improve the effectiveness and efficiency of service delivery by the two councils. The Committee consists of:

- Mayor Kate Haberle (Kentish)
- Deputy Mayor Penny Lane Kentish
- Cr Don Thwaites (Kentish)
- Mayor Peter Freshney (Latrobe)
- Deputy Mayor Vonette Mead (Latrobe)
- Cr Graeme Brown (Latrobe)
- General Manager, Gerald Monson

Council Meetings

Council held 12 ordinary meetings, two special meetings and an annual general meeting during the financial year. Ordinary meetings were generally held on the third Tuesday of each month. The public were able to attend meetings. Copies of the agendas and minutes were made available on Council's website. 16 Council forums were held where matters of a general and informal nature were considered.

Councillor Attendance at Meetings

Date	Meeting	Cr Wilson	Cr Thwaites	Cr Lane	Cr Haberle	Cr Cassidy	Cr Richards	Cr Blenkhorn	Cr Meijer	Cr Mawer	Cr Dickinson	Cr Haigh	Cr Hughes
19/07/2022	Ordinary	✓	✓	✓	✓	✓	✓	✓	✓	✓			
26/07/2022	Special	✓	✓	✓	✓	✓	✓	✓	✓	✓			
16/08/2022	Ordinary	✓	✓	✓	✓	✓	✓	✓	✓	✓			
20/09/2022	Ordinary	✓	✓	✓	✓	✓	✓	✓	✓	✓			
18/10/2022	Ordinary	✓	✓	✓	✓	✓	✓	✓	✓	✓			
15/11/2022	Ordinary		✓	✓	✓	✓	✓	✓			✓	✓	✓
13/12/2022	AGM		✓	✓	✓	✓	✓	✓			✓	✓	✓
13/12/2022	Ordinary		✓	✓	✓	✓	✓	✓			✓	✓	✓
24/01/2023	Ordinary		✓	✓	✓	✓	✓	✓			X	✓	✓
21/02/2023	Ordinary		✓	✓	✓	✓	✓	✓			✓	✓	✓
21/03/2023	Ordinary		✓	✓	✓	✓	✓	✓			✓	✓	✓
18/04/2023	Ordinary		✓	✓	✓	✓	✓	✓			X	✓	✓
16/05/2023	Ordinary		✓	✓	✓	✓	✓	✓			✓	✓	✓
20/06/2023	Ordinary		✓	✓	✓	✓	X	✓			✓	✓	✓
27/06/2023	Special		✓	✓	✓	✓	X	✓			✓	✓	✓

Note: Councillors were not eligible to attend meetings marked with grey.

Statement of Allowances and Expenses paid to Elected Members

Section 72(1)(cb) Local Government Act 1993

Council is required to reimburse Councillors for expenses incurred in the performance of duties. Council has adopted a policy in relation to the reimbursement of expenses for Councillors. The policy serves to provide clear expectation in relation to out-of-pocket expenses and support for Councillors. It aims to ensure accountability and transparency in relation to expenses claimed by Councillors. The following table shows allowances and expenses paid to Councillors.

Councillor	Allowances (\$)	Per KM Travel Expense Reimbursement (\$)	Other Expenses	Total Allowances and Expenses (\$)
Mayor Haberle	31,226	2,117	726	34,069
Deputy Mayor Lane	19,432	0	196	19,629
Cr Wilson	13,324	909	1,232	15,465
Cr Thwaites	15,427	0	266	15,694
Cr Blenkhorn	11,641	663	242	12,546
Cr Cassidy	11,641	0	0	11,641
Cr Meijer	3,807	0	0	3,807
Cr Richards	11,641	0	456	12,097
Cr Mawer	3,807	0	0	3,807
Cr Haigh	7,834	0	0	7,834
Cr Hughes	7,834	0	0	7,834
Cr Dickinson	7,834	0	0	7,834
Total	145,449	3,689	3,119	152,257

In addition to the expenses listed above, each Councillor is provided with a Council owned i-pad to enable the use of paperless agendas.

THE YEAR IN REVIEW



MAYOR AND GENERAL MANAGER'S MESSAGE

The 2022-2023 financial year welcomed a newly elected Council in October 2022, and the appointment of a new Mayor and Deputy Mayor. Council would like to acknowledge and thank outgoing Mayor, Tim Wilson, and Councillors for their contributions and commitment to the Kentish community over the past four years.

The year commenced with the challenges of the clean-up from a severe windstorm in June and a flood in October. These unprecedented events forced Council to redirect its focus to the clean-up and restoration of vital infrastructure. As a result, several Council projects were delayed and will be carried over to the 2023-2024 financial year. Council, in conjunction with State Government Disaster Recovery Grants, was able to fund the necessary repair works and provide support to residents in the form of one-off grants. I would sincerely like to thank the staff, volunteers and community for their resilience, compassion and commitment to the region.

A rapid rise in inflation over the 12-month period impacted almost every aspect of Council operations and the prospect of Local Government Reform was also thrown into the mix. Thankfully, there will be no forced amalgamations and Council can continue to focus on resource-sharing with Latrobe to provide a high level of service to the community.

Despite the setbacks, there was certainly a lot to celebrate. The Dove Lake Viewing Shelter at Cradle Mountain was officially unveiled making the iconic location more friendly to visitors. Council recognised and congratulated the following Australia Day Award recipients:

- Local Heroes - Tanya and Brendan Gosney, Graham Shoemith, Lynne Ellis, Cassandra from Kentish House, Wayne Brough
- Community Event of the Year - Kentish Lions Club Christmas Parade
- Young Citizen of the Year – Nathan Smith
- Citizens of the Year – Doug and Lesley Begg
- Volunteers (500 hours) – Andy Foxall, Garry Orchard, Greg Hoepner, Alan Walkley, Maddison Payne, Tony Colombari
- Outstanding Service by a Volunteer – Ross Crack, Kim Johnson

Acknowledgement and thanks are extended to Anthony Hart, Australia Day Ambassador – South Australian Mental Health Advocate and Local Hero Award Nominee for 2022, for sharing his story and inspiring others.

Council representatives celebrated with the community on International Women's Day, and at the Taste of the Northwest, which showcased just how lucky we are to have an amazing variety of gourmet delights right on our doorstep. Steamfest was held on the long weekend in March attracting a large crowd of happy people due to the wonderful weather and amazing volunteers. Muralfest was held for the first time since Covid and was a great success. The theme was "A Place I call Home" and entry was from artists within Tasmania and sponsored by local councils. Janine Poke from Railton, assisted by Zeenah Mamonski, was the Public Choice winner. Her mural was inspired by Sykes Sanctuary Railton which is enjoyed by walkers and bike riders.

Another highlight was the presentation of the Mature Age Scholarship to Joy Bornstein who will be studying a Certificate III in Community Services, and the Youth Scholarship to Brayden Keep who will be attending the Royal Melbourne Institute of Technology to complete an Associate Degree in Aviation. Council is pleased to support the advancement of local community members through these annual scholarships.

In November 2022, Kentish Council was awarded the AIDR Australia Award for Local Government for Construction of Wilks Road, Lorinna Community Access. Council along with Treloar Civil and Quarries were also awarded the 2022 CCF National Earth Award for Excellence in Civil Construction for the extension and upgrade of Wilks Road. Sheffield also won Gold for Tassie's Small Tourism Town and Silver for Australia's Small Town Tourism Award in September 2022. I am so proud of our achievements.

A new website was introduced to promote the Wild Mersey Mountain Bike Trails and Council progressed a joint Open Space Sport & Recreation Plan with Latrobe Council. KaLIBA continues to grow and is being embraced by businesses across Kentish and Latrobe municipalities. Networking events have been well attended with engaging speakers sharing their journey in the business world. A complete database of local

businesses is being established and this will assist people who are looking for local services across a range of different organisations.

The Council delivered a \$2.7 million capital works program over the financial year with key projects including:

- Extension of the Railton Neighbourhood Centre
- New roof on the Barrington Hall
- Cradle Mountain Road Safety Improvements
- West Nook Road widening and walking track improvements
- Footpath extensions in Dowbiggin St/Leake St, Railton
- Kerb & Channel extensions in Main St, Sheffield
- Upgrades to street bins in Sheffield and Railton.

Council continued lobbying the State and Federal Governments to progress the Railton Flood Mitigation Project and was able to secure a further funding commitment from the State Government and will continue to seek the balance of funds needed from the Federal Government.

Financially, the Council returned an underlying deficit of \$1.27 million for the financial year against a budgeted underlying surplus of \$62,000. This unbudgeted underlying deficit was a result of a number of factors including:

- Share of profits from Dulverton Waste Management Authority (Dulverton) were \$298,000 lower than budget. Much of this income is a non-cash item representing the change in Council's share of the annual net profit of Dulverton. The budget amount was based on estimates provided by Dulverton in April 2022.
- \$394,000 loss on write-off of assets replaced during delivery of road renewal capital projects.
- \$105,000 higher than budgeted depreciation due to higher than budgeted indexation of infrastructure asset values during 2021-2022, leading to higher depreciation in 2022-2023.
- \$215,000 of overhead costs budgeted to be allocated to capital projects remained in materials and services because \$1.28m of capital project expenditure was carried forward to 2023/2024.
- Waste management materials and contracts were \$128,000 higher than budgeted mainly due to higher landfill costs and waste levies.
- \$130,000 of various other budget over-runs including additional maintenance costs at the Sheffield Recreation Ground precinct and other additional parks and reserves maintenance costs.

I take this opportunity to thank my Deputy Mayor, Penny Lane, for her ongoing support in this role and her commitment to our community. Her involvement in many organisations is a key factor in developing good relationships with our residents. My sincere appreciation goes to all the Councillors for their professionalism in fulfilling their role as a Councillor in Local Government. There are many responsibilities that come with this role, and I am very grateful for the way in which we all work together to ensure our Council is functioning in an efficient and sustainable manner. I would also like to thank our General Manager for his dedication and commitment to the Kentish Municipality and for his vast experience and understanding of local government that ensures our Council is operating within the guidelines of local government. I cannot speak highly enough of the leadership team and staff for the way they go about their daily responsibilities within the workplace where their skills, knowledge and capabilities are utilised across many areas of Council. Our Kentish community is one to be very proud of and I would like to thank all the volunteers and community organisations who contribute to the lifestyle we all enjoy here in Kentish.

It gives me great pleasure to present this report with the General Manager. I feel very honoured to be the Mayor of this beautiful municipality and to have the opportunity to represent the community at a State and local level. It has been a very rewarding eight months since the election and I look forward to working with the Councillors, General Manager and staff and serving the community for the next three years.

Kate Haberle
Mayor

Gerald Monson
General Manager



PERFORMANCE AT A GLANCE

	ACHIEVEMENTS	CHALLENGES
INFRASTRUCTURE	<ul style="list-style-type: none"> • Installation of traffic calming kerb outstands and edge-lines along High Street, Sheffield. • Completion of 400m of footpath at Leake Street and Dowbiggin Street, Railton. • Completion of the re-roofing of Barrington Hall. 	<ul style="list-style-type: none"> • The extreme weather events of June 2022 and October 2022 resulted in major clean up and repair work by Council staff and contractors.
ECONOMIC AND COMMUNITY DEVELOPMENT	<ul style="list-style-type: none"> • Sheffield winning the Small-Town Tourism Award for populations between 1500 and 5000 people. • Completion of the planned construction of 98 kilometres of mountain bike trails. • Council, with Federal Government funding, offered a grant program to the value of \$250,000 to assist those impacted by the June 2022 Windstorm event. 	<ul style="list-style-type: none"> • Following extensive consideration, ownership of Kentish Park was transferred to the State Government as Council was not able to meet the requirements of the economic regulator with regard to free camping.
GOVERNANCE AND ORGANISATION DEVELOPMENT	<ul style="list-style-type: none"> • Continued the Resource Sharing Agreement with Latrobe Council. • Implementation of new software ‘Doc Assembler’ for the production and delivery of Council Meeting documents. • Assisted the Tasmanian Electoral Office to undertake Local Government elections in which voting was compulsory for the first time. 	<ul style="list-style-type: none"> • Council continued to voice its opinions and preferred outcomes in relation to the State Government’s Review into Local Government. Council represented its community with various submissions to the review board and by attendance at hearings.
REGULATORY AND DEVELOPMENT	<ul style="list-style-type: none"> • Completed a school-based immunisation program. • The Kentish Draft Local Provisions Schedule (LPS) was placed public exhibition in May 2023 for a period of 60 days and submissions were invited. • Went “live” with common software to manage development and regulatory functions for Kentish and Latrobe Councils. 	<ul style="list-style-type: none"> • Recruitment of specialist staff to meet resource needs.

ACTIVITY OVERVIEW

Shared Services Implementation

The Latrobe and Kentish Councils have developed a shared services model which has seen the former separate workforces of both Councils consolidated into a single entity.

In recent years, both Councils have been able to consistently achieve operating surpluses. Kentish Council is committed to building on the successes achieved to date through the shared services model. Both Councils understand they are stronger together and can achieve more via collaboration. The challenge continues to be the delivery of outcomes and ensuring through cooperation, all initiatives provide a shared benefit to both communities.

During the 2022-23 financial year, phase 2 of the implementation of the Technology One Enterprise Software system continued. This phase of the project has seen a focus on the property and rates modules.

Tasmanian Planning Scheme

The Tasmanian Government is reforming the State's planning system and introduced a single planning scheme for the State – the Tasmanian Planning Scheme.

The draft Kentish Local Provisions Schedule was lodged with the Tasmanian Planning Commission for their consideration on 5 June 2020.

Council was directed to exhibit the draft Local Provisions Schedule and seek submissions. The advertising period was from 8 May 2023 until 7 July 2023. Submissions received will be considered by Council and then lodged with the Tasmanian Planning Commission together with Council's supporting report. Following that, the Planning Commission will schedule hearings in relation to the submissions received.

Wild Mersey Mountain Bike Development

Kentish and Latrobe Councils have completed the planned construction of 98 kilometers of trail network. Three pump tracks have been completed to encourage junior development of mountain bike riding skills. The network has hosted numerous competitive events including the Quad Crown MTB Series event which is part of a national competitive series.

Railton Flood Mitigation

Good progress is being made by IPD consulting including the refining of peak flow rates and total flow volumes for various storm events. The concept to divert excess water into a culvert along Morrison Street to cater for the largest practical flow rate, that being equivalent to the 2011 flood event, is well underway. Opportunities to upgrade the system in the future for a higher level of protection and climate change impacts when additional funding might become available are also being considered to ensure further works can be staged into the future and that the current project remains integral to the mitigation against flooding.

Tassie Top Tourism Town Award

Following the submission and public voting process Sheffield was successful in winning the Small-Town Tourism award for populations between 1500 and 5000 people. As the Tasmanian winner, Sheffield advanced to the National Small Town Tourism awards to be awarded Silver at the award event in Canberra. Acknowledgement of these awards has been included at town entry points and may be used in promotional material for three years to support the attributes of the area.



Former Mayor Tim Wilson accepts the Silver Award for the National Small Town Tourism Awards.

Events

SteamFest

SteamFest returned in March 2023 after a hiatus due to COVID-19. The event attracted record crowds and an appearance by celebrity locomotive Wee Georgie Wood, making its first trip outside of Tullah in more than a century.

FlowerFest

FlowerFest was held 6-7 February 2023 in the Sheffield Town Hall. Floral exhibits were judged and on display through-out the event.

Easter Carnival

Kentish House and Council held an Easter Carnival on 1 April 2023. Attendees had the chance to have their photo taken with Bluey. The event also featured face painting, a BBQ, Easter egg hunt and games.

Taste of the North West

Taste of the North West returned to King George Park over the March long weekend for the first time since the COVID-19 outbreak. Taste of the North West showcases the north west region's finest food and beverages.

Lions Christmas Parade

The Lions Christmas Parade returned to Sheffield on 16 December 2022 with a float parade, community BBQ and a record crowd.

MuralFest

MuralFest was held 6-11 November 2022. Nine artists were selected to paint a mural based on the theme "A Place I Call Home". The murals will remain on display in Mural Park for 11 months until they are relocated to the towns they represent as part of the "Tasmanian Mural Trail".

Gustav Weindorfer Memorial

The Gustav Weindorfer Memorial was held on 7 May 2023. The event included a guided tour of Waldheim Chalet, live music, a vignette of Gustav and Kate Weindorfer exhibits and games of yesteryear.

International Women's Day

The Kentish International Women's Day event was held on 10 March 2023 at the Sheffield Town Hall. The event included guest speaker Alicia Leis, 2016 Telstra Business Woman of the Year, and Mayor Kate Haberle.

Kentish Clydesdale and Heavy Horse Challenge

The inaugural Kentish Clydesdale and Heavy Horse Challenge was held on 21 January 2023 in Railton. The day featured long reining and carriage driving competitions and a bullock display. Council received \$14,495 in grant funding from the Sport Australia Regional Sports Fund to deliver the event.



The Easter Carnival



Citizen of the Year Winners, Doug and Lesley Doug with Mayor Haberle and Anthony Hart.

Australia Day Celebrations

The Kentish Australia Day Awards Celebration 2023 acknowledged a challenging year for Kentish, celebrating those who put others before themselves and honouring the community's resilience. The celebration was held on 26 January 2023 at the Sheffield Town Hall.

Mayor Haberle and Australia Day Ambassador Anthony Hart presented the Kentish Australia Day Awards.

A Certificate of Appreciation was awarded to Disaster Relief Australia (DRA) for their efforts following the June 2022 Windstorm. DRA volunteers spent five weeks in the municipality and deployed 74 volunteers, contributing over 3,900 volunteer hours and 111 requests for assistance, saving the community an estimated \$210,000.

Volunteer Recognition Awards were presented to Andy Foxall, Garry Orchard, Greg Hoepner, Alan Walkley, Maddison Payne and Tony Colombari.

Local Hero Awards were presented to Brendan and Tanya Gosney, Cassandra from Kentish House, Graham Shoesmith, Lynne Ellis and Wayne Brough.

Community Event of the Year was awarded to the Lions Christmas Parade 2022. After a two-year hiatus due to COVID-19, the Kentish Lions Club Christmas Parade returned in 2022 for one of the biggest parades held in Sheffield.

Young Citizen of the Year was awarded to Nathan Smith. Nathan is the youth group leader at the Sheffield Bible Chapel and is a positive role model for young people within our district.

Citizen of the Year was jointly awarded to Doug and Lesley Begg. The Kentish Voice is our local newspaper, funded and operated by Doug and Lesley since 2013. Doug and Lesley have acted as the editor, writers, advertising agents, and printers of the Voice and spent countless hours researching and investigating local issues.



Road land slip repair works

Road Slips

The extreme weather events of June 2022 and October 2022 resulted in major clean up and repair work by Council staff and contractors. Four large road slips occurred including two on Lemonthyme Road, one on Lake Gardiner Road and one on Cradle Mountain Road.

West Nook Road Widening and Footpath

West Nook Road between Sheffield Road and Tarleton Street, a distance of approximately 950m, was widened and a concrete footpath installed.

Capital Works Program

The largest projects completed as part of the Capital Works Program included the Councils Sealed Roads - Reseal Program (\$425k) and Councils Unsealed Roads – Re-sheeting Program (\$385k). There were also two other large projects started during the financial year which will be finished in the 2023/24 year:

- West Nook Road – road widening and footpath between Sheffield Road and Tarleton Street, Sheffield.
- Kerb and channel extensions at Main Street, Sheffield.

Dowbiggin Street Drainage and Footpath Works

A footpath was installed around Leake Street and Dowbiggin Street to link up with Foster Street on both ends. Drainage at the junction of Dowbiggin Street and Foster Street was formalised and piped to Redwater Creek.

Main Street / High Street, Sheffield Roundabout

Site constraints and the associated inability to create an ideal layout under design guidelines has resulted in significantly more consultation with representatives from the Department of State Growth as the owners of Main Street than would normally be necessary. Council's internal design resources and ability to complete the drawings and tender documents in a timely manner has resulted in this work being given to a consultant. Good progress has since been made and it is expected that a tender for construction will be advertised late in 2023, with a view to completing the works with the 2023/24 financial year.

High Street, Sheffield Traffic Calming

Kerb outstands and edge lines were installed along 550 metres of High Street between Tarleton Street and Albert Street. The traffic calming installations aid pedestrian crossing, visually narrow the road to keep traffic away from parked vehicles and highlight changes in road width.

Main Street, Sheffield Kerb and Channel Extension

Works were substantially complete by the end of the financial year to reconstruct the road pavement and install approximately 700m of kerb and channel extension located between Claude Road and East Victoria Street.

Youth Activities

School Holiday Program

The 2022/23 School Holiday Programs featured Art Bomb Pavement Art, Boxing, Defend Your (Pillow) Fort, Finger Painting and Creating, Family Movie Day, and the Gateway Hub. Two youth also won a Junior Keeper Experience at Wings Wildlife Park on 21 August 2022.

Ginormous Dinosaur Day

The Ginormous Dinosaur Day was held on 20 April 2023 at the Sheffield Arts Centre. The event featured dinosaur crafts and games, a dinosaur hunt, a dinosaur disco, a dig for dinosaurs, and a volcano.

Skate Park Jam

Local youth enjoyed the Skate Park Jam at the Railton Skate Park on 15 October 2022. The event featured music from DJ Unloaded, a free community BBQ, the PCYC MAC Trailer program, and the Drop In Skate School.

Skate:life

Council received \$35,269 funding from the Premier's Grant for Youth and Young Children to deliver the Skate:life program. Skate:life is a free 24-month skateboarding and mentoring program based at the Railton Skate Park for children aged 9-24 years. Drop In Skate School mentors the program on the second and last Saturday of each month.

Cinema Under the Stars

Council and the Railton Fire Brigade presented Cinema Under the Stars on 29 April 2023 at Goliath Park, Railton as part of Youth Week Tasmania. The event included a free screening of the DC League of Super Pets and a community BBQ.

Sheffield Youth Festival

The Tasmanian Rock Challenge and Cornerstone Youth Services held the Sheffield Youth Festival as part of Youth Week Tasmania at the Sheffield Town Hall on 22 April 2023. The Sheffield Youth Festival promotes local musicians and provides an opportunity to highlight their skills to a broader audience.

Youth Scholarship

Council provided a scholarship valued at \$1,800 to assist a Kentish student in furthering their studies by relocating from the municipality. The 2023 Youth Scholarship was awarded to Brayden Keep, who will study for an Associate Degree in Aviation at the Royal Melbourne Institute of Technology (RMIT).

Mature Age Scholarship

Council provided a scholarship valued at \$1,800 to a mature-age student attending an approved educational activity or program. The 2023 Mature Age Scholarship was awarded to Joy Bornstein, who will study a Certificate III in Community Services.



Ginormous Dinosaur Day

Economic Development activities for the year included:

- Creation of an updated Economic and Community profile for the Kentish Municipality.
- An official launch of Kentish and Latrobe Independent Business Association (KaLIBA) which is fully supported by Council.
- Participation in consultations with Hydro Tasmania, TasNetworks and ReCFIT in preparation for the establishment of the North West Renewable Energy Zone and development of pumped hydro power generation at Cethana Dam.
- Support of Ag-tourism initiatives by Tourism Tasmania and WXNW Regional Tourism Organisation.
- Successful grant application to Arts Tasmania to begin the renewal of the Kentish Museum as a community facility and tourism activity.

Kentish June 2022 Windstorm Relief Grants

A severe windstorm hit the Kentish region during 11-12 June 2022, with gale-force winds gusting over 150km per hour causing widespread damage, toppling hundreds of trees, and damaging homes and farm infrastructure.

Council received \$250,000 in funding from the Tasmanian State Government through the Tasmanian Relief and Recovery Arrangements – Natural Disaster Relief to Local Government to support community recovery activities.

Council administered the Kentish June Windstorm Relief Grant program for Kentish residents who experienced loss or damage due to the windstorm event. Eligible residents were able to apply for a one-off payment of \$1,000 or \$5,000 to assist with disaster recovery.

The Kentish June Windstorm Grant Assessment Panel met on 6 December 2022 to review the applications and distributed \$250,000 among 117 successful applicants.

Community Connect BBQ

As part of the ongoing community recovery from the 11 June windstorm, a free community BBQ was held at Claude Road Hall on 28 July 2022. The event was held to introduce mental and allied health services and officers to residents that may suffer from ongoing grief, loss, or trauma. Services included Kentish House, Rural Health Sheffield and Devonport, Cornerstone, No 34 Aboriginal Health, Volunteering Tasmania, RAW Tas, and the Kentish Community Men's Shed. Tasmania Fire Service Red Hot Tips program was also in attendance to discuss

fire load and vegetation management with farmers and landholders. Catering was provided by the Claude Road Hall Committee, the Claude Road Fire Brigade, and Blacksmith Café. The community offered thanks to Disaster Relief Australia officers attending the event.

October 2022 Flooding Event

During 13-14 October 2022, heavy rainfall fell across the north-west and northern Tasmania, causing severe flooding. The flooding caused damage to properties, roads and infrastructure across the municipality, with Railton and its surrounds most affected. Working with emergency services, Council staff opened an evacuation centre in Railton which was used by residents who were evacuated from their homes at the peak of the flood. After the water had receded, there was significant damage to road infrastructure with Railton Road heavily impacted requiring a rebuild along a 2km stretch.



Dowbiggin Street, Railton during the October 2022 flooding event.



Barrington Hall being re-roofed

Barrington Hall Re-Roofing

The support walls were strengthened and the roof replaced at the Barrington Hall.

Communities for Walkability

In 2023, Kentish Council, the University of Tasmania and local residents engaged in the Community for Walkability Project. The project builds on work already done in three small rural towns in Tasmania, where community members helped audit their town and identify features that made it easier or harder to be active and walk from place to place. Information on the project can be viewed at

<https://walkrural.com.au/town/railton/>.

Sheffield Visitor Information Centre

The refurbishment of the SVIC has led to remarkable outcomes, showcasing the Centre's success and improved visitor engagement and satisfaction:

- The revamped booking systems and retail area have contributed to a substantial improvement in income compared with previous financial periods.
- The SVIC's online presence has grown significantly, with 1,156 followers on Instagram, 534 followers on Facebook, and 136 Google reviews with an impressive 4.3-star rating.
- Staff and volunteer numbers have doubled, and job satisfaction has dramatically improved, based on annual staff reviews and ongoing feedback.

The refurbishment, innovations, partnerships, industry connections and monitoring systems in place have all contributed to elevating the SVIC's reputation as a first-class visitor destination, leaving a lasting impression on visitors, driving increased revenue, enhancing the overall visitor experience, and solidifying its position as a premier tourist attraction in the region.

A YEAR IN KENTISH

July 2022

School Holiday Activities.
Disaster Relief Australia arrives to assist residents affected by the windstorm.

August 2022

Sheffield Community Meeting.
Railton Community Meeting.
Acacia Hills, Lower Barrington & South Spreyton Community Meeting.
Intending Candidates Public Meeting.

September 2022

School Holiday Activities.
Wilmot Community Meeting.
Kentish War on Waste Day.
Kentish wins Silver at the Small Town Tourism Awards.

October 2022

School Holiday Activities.
Local Government Elections.
Significant Weather Event.

November 2022

New Councillors elected.
Kentish wins the AIDR Australia Award for Local Government for Construction of Wilks Rd, Lorinna.
Mural Fest.
Kentish GardenFEST.
Kentish June Windstorm Recovery Grants announced.

December 2022

Community Christmas Celebrations.
Kentish Council Annual General Meeting.

January 2023

Australia Day Celebrations.
School Holiday Activities.
Kentish Clydesdale and Heavy Horse Challenge.
KaLIBA Launch.

February 2023

Railton Community Meeting.
Sheffield Community Meeting.
Sheffield Flowerfest.

March 2023

National Rowing Championships.
Steamfest.
Taste of the North West.
Wilmot Community Meeting.
International Women's Day Celebrations.
Gowrie Park Rodeo.

April 2023

The Easter Carnival.
School Holiday Activities including the Ginormous Dinosaur Day.
ANZAC Day Services.
Sheffield Youth Festival.

May 2023

Kentish draft Local Provisions Schedule on public exhibition.
Weindorfer Memorial Service.

June 2023

Wild Mersey Mountain Bike Trails complete.
Council approves the 2023/24 Annual Plan, Budget Estimates and Rates.



OUR PEOPLE



SENIOR LEADERSHIP TEAM

Executive Management Team

Council's Executive Management Team meets on a regular basis, is led by the General Manager and includes the department managers.

General Manager – Gerald Monson

Gerald was appointed to the position of General Manager in March 2010. His qualifications include a Bachelor of Business in Public Administration, FLGMA, JP. Areas of responsibility include organisation leadership, Council's operational and service delivery performance and organisational support for elected members. This position is resource-shared with Latrobe Council.

Operations Manager – Michael Mouat

Michael was appointed to the position of Operations Manager in April 2023. Areas of responsibility include the maintenance and renewal of Council Infrastructure including roads, bridges, drainage, parks, reserves and buildings. This position is resource-shared with Latrobe Council.

Infrastructure and Assets Manager – Jonathan Magor

Jonathan was appointed to the position of Engineering Services Manager in September 2011. His qualifications include a Bachelor of Technology (Engineering and Management). Areas of responsibility include emergency management, environmental and public health services, and Council Infrastructure including roads, bridges, drainage, parks, reserves and buildings. This position is resource-shared with Latrobe Council.

Development & Regulatory Services Manager – Jan Febey

Jan was appointed to the position of Team Leader Regulatory Services Manager in June 2018 and then Manager when the position was restructured in February 2021. Her qualifications include a Diploma in Administration, MLGMA. Areas of responsibility include statutory planning, building and plumbing, environmental health, animal control and fire abatements. This position is resource-shared with Latrobe Council.

Corporate and Business Services Manager - Wesley Young

Wes was appointed to the position of Corporate and Business Services Manager in March 2021. His qualifications include a Bachelor of Media & Communications, Bachelor of Law, Post Graduate Diploma of Legal Practice and is a graduate of the Australian Institute of Company Directors. Areas of responsibility include finance, economic development, corporate governance, industrial relations, WH&S and risk management. The position is resource-shared with Latrobe Council.

Remuneration of Senior Employees

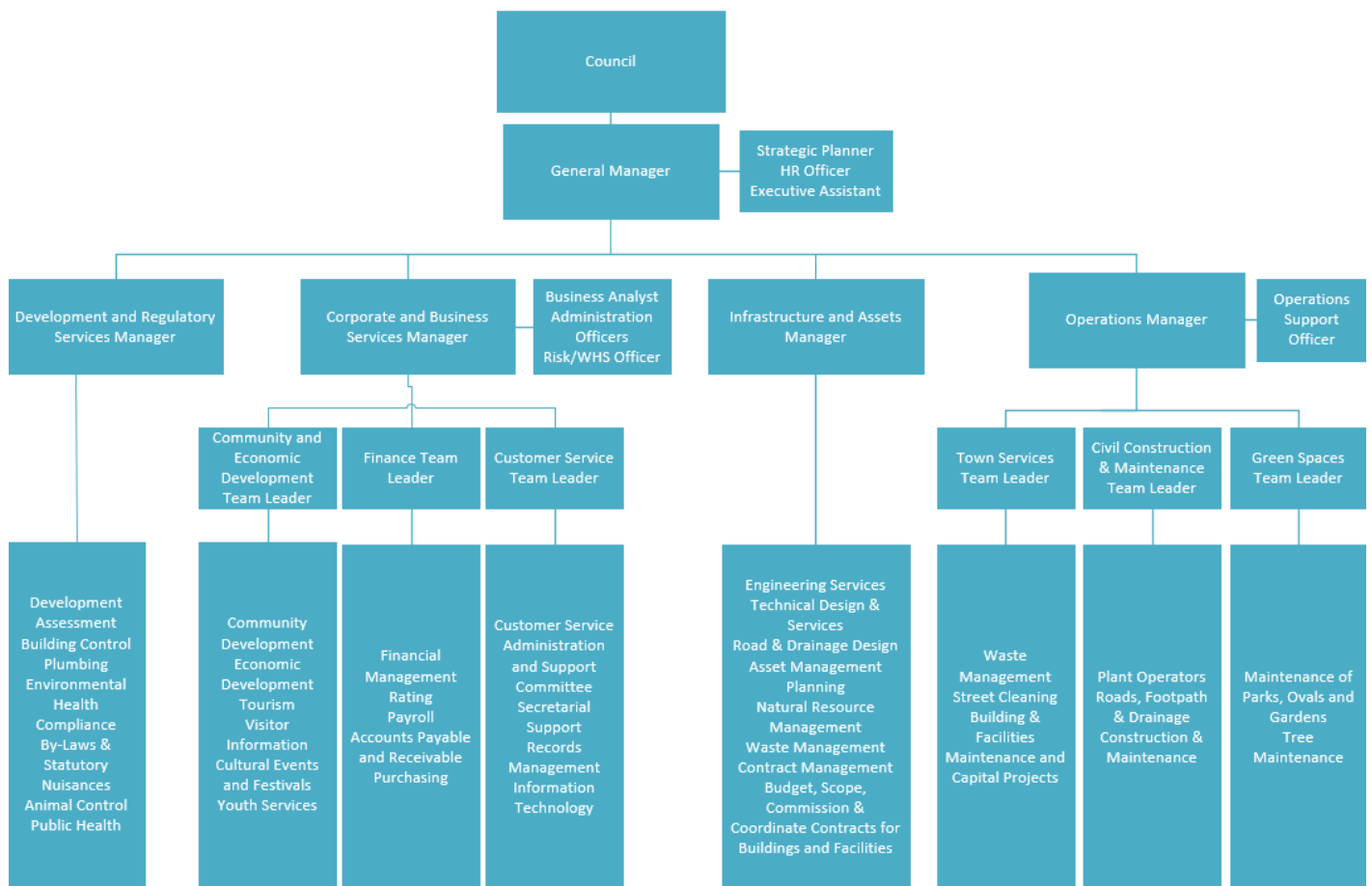
Section 72(1)(cd) Local Government Act 1993

The Annual Report is to include a statement relating to the total remuneration paid to employees who hold a senior position within Council. Remuneration includes salary, contribution to superannuation, motor vehicle and other allowances.

Annual Remuneration	No. of Employees
\$40,000 - \$60,000	1
\$120,001 - \$140,000	1
\$180,001 - \$200,000	1

ORGANISATION STRUCTURE

Council’s organisational structure as at 30 June 2023 comprised four departments – Operations, Infrastructure and Assets, Customer & Business Services and Development & Regulatory Services. Each department was led by a manager who reported directly to the General Manager. The General Manager was directly accountable to the mayor and councillors. Positions were resource-shared with Latrobe Council.



OUR PEOPLE

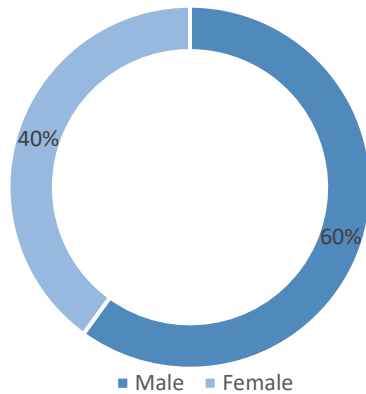
Full Time Equivalent Staff

	2023	2022
Total FTE Kentish and Latrobe Councils	80.5	76.4
Kentish %	43%	42.5%
Latrobe %	57%	57.5%

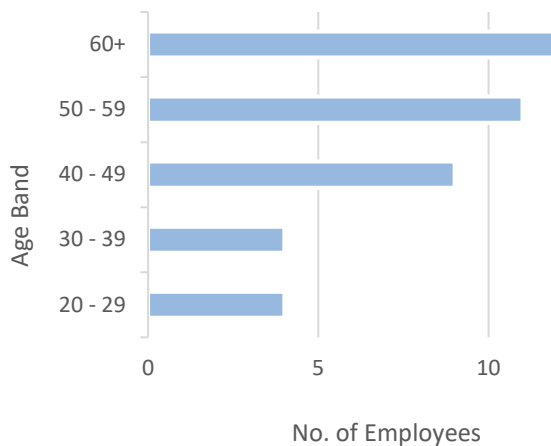
Employee Profile

As at 30 June 2023, Council employed 40 people in a diverse range of positions. The 40 positions comprise 29 full-time, 5 part-time and 6 casuals. 16 positions are based outdoors, with 24 positions based indoor.

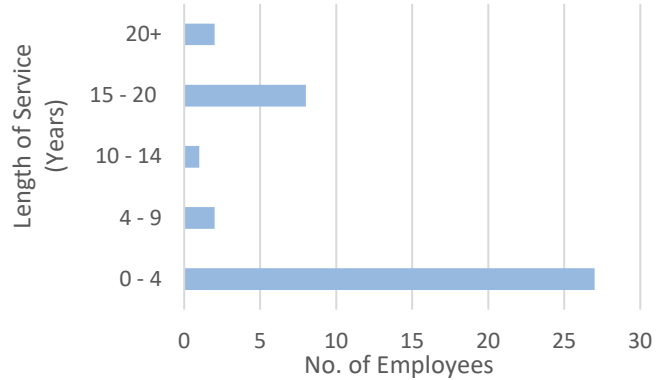
The overall gender profile of the workforce is 39% female and 61% male.



The average age of the workforce is 50 years (compared with 46 years as at 30 June 2022). The following chart provides a further break-down by age band.



The average length of service is 5.9 years. The following chart provides a further break-down.



Enterprise Bargaining Agreement

The Kentish and Latrobe Council multi-employer Agreement 2022 was approved by the Fair Work Commission in June 2022 and came into effect 10th June 2022.

Training and Development

In 2022-23, several employees undertook training and professional development courses and attended conferences of benefit and relevance to their positions at Kentish Council. An indication of the types of training undertaken is as follows:

- Certificate IV in Competitive Systems and Practices
- Control Traffic
- Chain Saw
- ChemCert
- First Aid
- Fire Warden
- Fire Extinguishers
- Technology One Software

OUR VOLUNTEERS

Kentish Council values the wonderful contribution that volunteers make to the community. Volunteers provide valuable assistance and enrich the lives of the people and groups they are helping.

Council is fortunate to have volunteers assisting in a number of areas supporting its capacity to deliver a range of service and programs.

There are a number of ways that people can volunteer within Kentish.

Visitor Information Centre

Volunteers at the Sheffield Visitor Information Centre provided customer service and shared local knowledge of the community and tourism experiences with visitors. The Sheffield Visitor Information Centre offers volunteers familiarisation tours and training opportunities.

Currently there is a team of nine dedicated volunteers and three staff who attended to 20,000 people through the centre for the January to June 2023 period. It has been pleasing to see visitor numbers return to those of 2019 prior to the onset of the Covid Pandemic. Bookings Revenue has also increased by over 50% namely due to Tasmanian Parks adding more accommodation options to their Waldheim portfolio. Advertising agreements with businesses have also been reinstated following the redevelopment and reopening of the centre.

Special Committees of Council

Council establishes special committees of council under the *Local Government Act 1993* to carry out specific functions on behalf of Council. These include the management of recreation centres and community halls, through to assessing proposals for new public art and considering new economic development opportunities for the municipality. Council had approx. 20 special committees during the financial year, with over 75 volunteers from the community involved in these committees.

SPECIAL MENTION

Disaster Relief Australia

Disaster Relief Australia (DRA) conducted operation Sheean based in the Claude Road area following the damaging windstorm event in June 2022. In total DRA deployed 74 volunteers over five weeks contributing over 3,900 hours answering 111 requests for assistance and saving the community an estimated cost of over \$210,000. Our community sincerely thanks DRA for their support and assistance following the damaging weather event.



Photo Credit: Disaster Relief Australia

OUR PERFORMANCE



OVERVIEW OF PERFORMANCE

The table below provides an ‘at a glance’ overview of Council’s performance against the 2022/23 Annual Plan.

Council’s 2022/23 Annual Plan includes a number of key actions grouped according to the overall strategic objectives of Infrastructure, Economic and Community Development, Governance and Organisational Development and Planning and Development. Progress toward completing these actions is summarised below.

Strategic Objective	Progress on Actions								
<h2>Governance and Organisational Development</h2>	 <p>■ Complete ■ In Progress ■ Delayed</p> <table border="1"> <tr> <th>Category</th> <th>Percentage</th> </tr> <tr> <td>Complete</td> <td>82%</td> </tr> <tr> <td>In Progress</td> <td>16%</td> </tr> <tr> <td>Delayed</td> <td>2%</td> </tr> </table>	Category	Percentage	Complete	82%	In Progress	16%	Delayed	2%
Category	Percentage								
Complete	82%								
In Progress	16%								
Delayed	2%								
<h2>Economic and Community Development</h2>	 <p>■ Complete ■ In Progress ■ Delayed</p> <table border="1"> <tr> <th>Category</th> <th>Percentage</th> </tr> <tr> <td>Complete</td> <td>83%</td> </tr> <tr> <td>In Progress</td> <td>8%</td> </tr> <tr> <td>Delayed</td> <td>9%</td> </tr> </table>	Category	Percentage	Complete	83%	In Progress	8%	Delayed	9%
Category	Percentage								
Complete	83%								
In Progress	8%								
Delayed	9%								
<h2>Infrastructure</h2>	 <p>■ Complete ■ In Progress ■ Delayed</p> <table border="1"> <tr> <th>Category</th> <th>Percentage</th> </tr> <tr> <td>Complete</td> <td>50%</td> </tr> <tr> <td>In Progress</td> <td>22%</td> </tr> <tr> <td>Delayed</td> <td>28%</td> </tr> </table>	Category	Percentage	Complete	50%	In Progress	22%	Delayed	28%
Category	Percentage								
Complete	50%								
In Progress	22%								
Delayed	28%								
<h2>Planning and Development</h2>	 <p>■ Complete ■ In Progress ■ Delayed</p> <table border="1"> <tr> <th>Category</th> <th>Percentage</th> </tr> <tr> <td>Complete</td> <td>78%</td> </tr> <tr> <td>In Progress</td> <td>22%</td> </tr> <tr> <td>Delayed</td> <td>0%</td> </tr> </table>	Category	Percentage	Complete	78%	In Progress	22%	Delayed	0%
Category	Percentage								
Complete	78%								
In Progress	22%								
Delayed	0%								



GOVERNANCE AND ORGANISATIONAL DEVELOPMENT

“High quality, professional governance and leadership, together with effective administration of Council resources, are essential to the success of Council.”

ABOUT THIS OBJECTIVE:

This objective encompasses advocacy and leadership, governance, financial management, employee development and risk management.

OUR SCORECARD:

The scorecard outlines the number of actions identified for the year and the status of these actions at 30 June 2023.

Total Actions	Complete ✓	InProgress ↑	Delayed ✘
55	42	12	1

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

Objective 1.1 Advocacy and Leadership

To provide leadership for the community and advocate on its behalf to improve the economic, social and environmental wellbeing of the Kentish Council area.

2022/23 Annual Plan Actions	Status	Comments
Engage with State, Regional and Local Government bodies.	✓	Regular meetings were held.
Develop and implement the Emergency Management Plan (includes Community Safety Plan).	✓	
Advocate for the retention and upgrading of the Mersey Regional Hospital.	✓	Supported Latrobe Council to advocate for the retention of the hospital.
Advocate for the retention, upgrading and increased flights to Devonport Airport.	✓	Supported Latrobe Council to advocate for the retention of the airport.
Advocate for the rollout of the National Broadband Network to the Council area and improved phone, radio (e.g. ABC in Railton) and television coverage in rural areas.	✓	
Advocate and promote the provision of a range of high-quality education and life-long learning opportunities in the municipality including retention of schools at Railton and Wilmot.	✓	
Prepare and submit a list of Council and community projects to political parties as part of Federal and State Government election campaigns.	✓	
Seek to expand the range of medical and family services available within the municipality.	✓	Met with local medical service providers.
Support the Sheffield Railton Community Bank.	✗	Bank closed.
Hold regular meetings with major service providers within the Kentish area (health, police, schools, clubs etc).	✓	
Support and respond to priority needs specifically affecting the Kentish community.	✓	Lobbied for funding for windstorm damage.
Advocate for the needs of the Kentish elderly.	✓	
Work with other organisations to lobby for public transport for Kentish.	✓	Public bus service established by State Government service provider.
Actively lobby on behalf of the Kentish agriculture sector.	✓	KaLIBA established which will assist the agriculture sector.
Advocate for the needs of the Kentish youth.	✓	

Objective 1.2 Governance

To provide consistent, accountable, transparent and effective governance of the Council.

2022/23 Annual Plan Actions	Status	Comments
Continue to align business processes across Kentish and Latrobe Councils so wherever possible there is a single way of doing things that is common across both councils to allow the most efficient sharing of services and resources across the councils.	✓	Several policies were aligned between the two Councils.
Commence to leverage new analytics provided by the OneSystem Project in respect to HR, training and development to provide Council greater visibility of tracking against budgets, KPI's and staffing metrics.	↑	The TechOne HR module was partly implemented.
Review existing delegations manuals across the organisation.	✓	
Implement a single process for the compilation and distribution of documents to elected members.	✓	Doc Assembler software was implemented in both Councils.
Deliver governance training to key staff as part of the training and development plan.	↑	
Work with the Tasmanian Electoral Commission to facilitate Local Government elections for the municipality in October 2022.	✓	
Provide induction and training to any newly elected Councillors.	✓	
Participate in the State Government's Local Government Reform process.	✓	Submissions were made to the State Government regarding Local Government Reform.

Strategic Plan Key Strategies	Status	Comments
Promote the professional development of elected members.	✓	
Promote awareness of Council's Code of Conduct to elected members.	✓	
Participate in relevant state and regional initiatives and partnership agreements.	✓	Council participated in several meetings to advance regional initiatives including those conducted by the Cradle Coast Authority.
Utilise the Annual Report and Annual General Meeting to promote achievements of the Council.	✓	
Examine specific service delivery options between Council and other providers.	↑	
Retain Kentish Council's identity whilst promoting resource sharing as an alternative to amalgamation with other Councils.	✓	
Communicate the Council's decisions, policies and activities and the reasons behind them, through the Council's website and standardised publications.	✓	
Provide regular public forums within the Council area to obtain local input into decision making including social media opportunities.	✓	Community Information Evenings were held throughout the year.

Objective 1.3 Financial Management

To secure the long-term financial viability of the municipality.

2022/23 Annual Plan Actions	Status	Comments
Facilitate internal audit activities as required by Council's Audit Panel.	✓	\$10,000 allowance for internal audit included in annual budget.
Prepare and begin implementation of a roadmap for implementation of additional OneSystem modules across the life of a new SaaS agreement with TechnologyOne.	↑	System improvements are ongoing.
Update various IT equipment and services and replace administration fleet vehicles, including consideration of hybrid electric vehicles.	↑	Some replacements were deferred to 2023-2024.

Strategic Plan Key Strategies	Status	Comments
To achieve an underlying surplus over the medium to long-term.	↑	Recorded an underlying deficit. Financial Management Strategy plans for a return to underlying surplus from 2027-2028.
To maintain fair and equitable rating levels.	✓	Maintained.
Develop and annually review a financial strategy.	✓	Strategy adopted in August 2022 and used as the starting point for development of 2023-2024 budget.
Review the ten-year financial plan each year.	✓	Adopted in August 2022.
Preserve and maintain an affordable level of service and Council viability through prudent financial management including additional income sources for Council.	↑	The underlying deficit raises some doubt about affordability of current service levels in the short-term. Service levels to be considered during 2024-2025 budget development.
Provide resources to support the efficient and effective operation of Council's Audit Panel.	✓	Resources provided.

Objective 1.4 Employee Development

To develop skilled, experienced, motivated and accountable staff.

2022/23 Annual Plan Actions	Status	Comments
Commence development of a workforce development and succession plan. This process will incorporate feedback from the recent staff survey, which in turn will require a response to be scoped and costed.	↑	
Undertake staff training needs analysis and scoping and deliver training to staff.	✓	Training requests made via annual performance reviews/probation reviews are incorporated into the annual training plan.
Continue to develop a leadership development program for senior management and team leaders.	✓	Training needs identified and included in the annual training plan.
Complete changes to HR and payroll processes and systems to integrate changes from the new Enterprise Agreement, which will also help with the implementation of Council's new analytics capabilities and associated reporting.	↑	Completed a HRP health check with the TechOne modules and an action plan has been developed to implement system improvements/configuration.
Strategic Plan Key Strategies	Status	Comments
Provide and maintain adequate staff and resource levels to meet changing needs.	↑	The labour market continues to be a challenge with wages/employee benefit competition with the private sector. Local government reform has also impacted applicant confidence to have a career in local government.
Identify and provide appropriate training and encourage development of all employees.	✓	Employees have participated in a range of training and development opportunities.
Develop and review staff policies and where necessary, provide staff education and training.	✓	Human Resources related policies and procedures were reviewed as required. A combination of 14 policies and procedures were updated to reflect contemporary HR practice.
Retain an in-house skills base to overcome the issue of succession planning and skill shortages.	✓	
Encourage commitment to Council's customer service charter.	✓	

Objective 1.5 Risk Management

To be actively committed to risk management.

2022/23 Annual Plan Actions	Status	Comments
Review Council's Risk Management Policy and Risk Management Framework.	✓	
Implement associated operational changes to ensure that the objectives of the Policy and Framework are considered at an operational level via reference in Council reports and memos.	↑	
Ensure greater visibility of operational integration and consideration of the Risk Management Policy and Framework during internal and external audits.	✓	As part of continuous improvements, officers are considering/referencing the Policy and/or framework in their operational decisions and associated reports to Council.
Complete review of Council's Corporate Risk Register and develop and monitor risk control improvement plans.	↑	
Strategic Plan Key Strategies	Status	Comments
Maintain and improve Council's risk management systems and culture.	✓	Following extensive work across 2021/22 Council is now in a 'business as usual' state with a focus on continuous improvement and updating the register.
Promote community awareness of risk management systems.	✓	Community informed of Council systems/decisions via ordinary minutes, website and community information meetings.



STRATEGIC OBJECTIVE

ECONOMIC & COMMUNITY DEVELOPMENT

“A strong local economy improves local employment opportunities and provides a broader range of services, facilities and infrastructure to the benefit of both the business and residential sectors. The range and quality of community services and events offered within the area plays a key role in making the Kentish area a special place to live by fostering community pride and involvement.”

ABOUT THIS OBJECTIVE:

This objective encompasses economic development, tourism, culture, festivals and events and community facilities and services.

OUR SCORECARD:

The scorecard outlines the number of actions identified for the year and the status of these actions at 30 June 2023.

Total Actions	Complete ✓	In Progress ↑	Delayed ✗
54	45	4	5

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

Objective 2.1 Business Development

To identify, promote and support economic development opportunities in the Kentish Council area.

2022/23 Annual Plan Actions	Status	Comments
Continue to implement the Action Plans identified in the Kentish Economic Development Strategy 2020-2025.	↑	There were 51 actions identified within the Economic Development Strategy. 31 currently have a completed or ongoing status.
Support the joint Business Association with the Latrobe municipality businesses (KaLIBA).	✓	Council established an annual agreement with the Kentish and Latrobe Independent Business Association (KaLIBA) for the provision of small business services.
Develop a joint Open Space Sport and Recreation Plan (including strategies for accommodating cycling and walking) with Latrobe Council.	↑	Consultation was undertaken and the consultant report was completed for final approval by Council.
Contribute to a Short Walks Strategic Plan in conjunction with Meander Valley Council.	↑	The councils are seeking funding for this project as a promise from the Federal election.
Develop a marketing plan for Wild Mersey Mountain Bike Trails.	↑	Review underway.
Scope a project for improvements to the childcare centre to support a new operator.	✓	New kitchen amenities were installed at the premises and further scoping of building improvements for consideration is to occur.
Enhance the Wild Mersey Mountain Bike Trail experience by constructing new descent trails and a lookout on the Badgers Range.	✓	
Strategic Plan Key Strategies	Status	Comments
Actively promote the municipality as an ideal location to conduct business and commerce.	✓	
Support and assist potential and existing developers in identifying and managing opportunities for business growth and development.	✓	
Support the diversification of industries within the municipality to reduce reliance on major industry.	✓	
Prepare a database of business, social and environmental management skills available with the Kentish Council area.	✓	KaLIBA developed the database on behalf of Council.
Attract and promote the advantages of living and investing in Kentish including regular updates of the Residents Kit.	✓	
Support pre-feasibility studies for major development opportunities.	✓	
Ensure resources are available to source and secure grants.	✓	
Support the actions recommended in the 'Mt Roland Developing a Destination' document.	✗	Extensive study and plan from 2013 provide a resource for Mt Roland precinct. No ongoing actions.
Liaise with Cradle Coast Innovation to deliver business events and provide advice on business issues to the small business sector within the Kentish Council area.	✓	KaLIBA was created to deliver business events and advice to small business owners on behalf of Council.
Consider options to encourage economic growth to the area ('can do' approach for development).	✓	
Connect Kentish agriculture entities to new markets and new products.	✗	Continued support of agricultural industry through State Government actions not directly managed by Council.
Assist Kentish agriculture entities to explore value-adding and downstream processing.	✓	
Assist Kentish agriculture entities to connect to new local, regional, state and national opportunities.	✗	Continued support of agricultural industry through State Government actions not directly managed by Council.

Connect Kentish agriculture entities to business, skills and industry development opportunities.	✓	Connections delivered through KaLIBA meetings and events.
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Objective 2.2 Tourism

To promote, develop and support tourism.

2022/23 Annual Plan Actions	Status	Comments
Work with West by North West (WxNW) Regional Tourism Organisation to ensure effective visitor information services are provided to visitors of the region.	✓	
Work with KaLIBA on a joint approach to marketing the region.	✓	
Implement a new funding agreement with KaLIBA that includes KPI's for promoting the local tourism economy.	✓	
Work with Kentish tourism operators and organisations, plus state and regional tourism stakeholders, to develop a diverse and robust tourism industry through product development, industry development, marketing and lobbying.	✓	
Leverage off the redeveloped Sheffield Visitor Information Centre to increase promotion of local tourism experiences and opportunities.	✓	
Continue to explore the potential for reopening of Kentish Park to camping that complies with legal requirements of the Tasmanian Economic Regulator.	✗	Ownership of Kentish Park was transferred to the State Government.
Strategic Plan Key Strategies	Status	Comments
Actively engage with the West by North West Regional Tourism Organisation and North West Regional Tourism Organisations.	✓	
Work in partnership with business operators and local tourism related groups to increase viability of visitor information services.	✓	
Review overnight self-contained camping areas within the Council area including retaining 'free' camping in Railton.	✓	
Support projects that improve the attraction of towns and villages (landscaping, signage etc).	✓	
Actively promote Kentish as a visitor destination.	✓	
Assist private sector in developing new visitor attractions and in improving visitor experience.	✓	
Connect private sector to industry development and skills development opportunities.	✓	Opportunities made available through KaLIBA.

Objective 2.3 Culture, Festivals and Events

Work with the community to facilitate and celebrate festivals, events and culture.

2022/23 Annual Plan Actions	Status	Comments
Support for ANZAC Day commemorations.	✓	
Support the organisation and promotion of Australia Day events.	✓	
Assist the development and promotion of various local community events and support event organisers to re-establish local events after the COVID-19 pandemic.	✓	Support for local events after the COVID-19 pandemic is ongoing.
Assist Kentish events to procure State and Federal funding.	✓	The Kentish Clydesdale and Heavy Horse Challenge received \$14,495 grant funding.
Renew Wilmot township Christmas decorations.	✓	Six Bannerconda poles, Christmas Bannerconda flags and Christmas wreaths were purchased.

Strategic Plan Key Strategies	Status	Comments
Work with relevant groups to increase awareness of local arts, history and culture.	✓	
Assist community groups to maintain, foster and promote existing events in Kentish.	✓	Events such as the Christmas Parade and Taste of the North West returned after a hiatus due to COVID.
Encourage new events throughout the municipality in shoulder season (Sep – Nov, May – July) to extend tourism season.	✓	Quad Crown MTB Series was held in April.
Support the Public Arts Committee Kentish (PACK) to approve or decline public artworks in the Kentish municipal area in line with policy and procedure.	✓	

Objective 2.4 Community Facilities/Services

To provide a range of quality community facilities and engage and empower our community to participate.

2022/23 Annual Plan Actions	Status	Comments
Establish programs to strengthen community capacity, integrate new community members into the social and economic network, and engage seniors and volunteers.	✓	
Establish short and medium-term youth programs specifically in Railton.	✓	The Skate:Life Program and the Railton Youth Room were established. The PCYC MAC Trailer visited Railton as a short term program.

Strategic Plan Key Strategies	Status	Comments
Continue to develop and improve walkways and bikeways within the Council area.	✓	
Consider an alternative water supply for the Wilmot Hall (windmill/bore).	✘	The project was not commenced due to competing project priorities.
Encourage community management of local cemeteries.	✓	Council supported the volunteer group at the Wilmot Cemetery.
Support the Wilmot and Kentish Museums.	✓	The Kentish Museum will be refurbished in 2023/24.
Work with the State Government to identify initiatives that support the strategies within the Tasmanian Plan for positive aging that are relevant for the Kentish community.	✓	
Encourage volunteers through the recognition and celebration of their valuable contribution.	✓	Council collaborated with Volunteering Tasmania to deliver programs.

Objective 2.5 Emergency Response and Recovery

Be prepared to respond to emergency situations and assist in the community recovery.

2022/23 Annual Plan Actions	Status	Comments
Continue to support and assist the community recovery from the June 11-12, 2022 windstorm event.	✓	\$250,000 grant funding was distributed to 117 successful applicants.

Strategic Plan Key Strategies	Status	Comments
Protect community assets in an emergency by having access to available resources when required.	✓	
Monitor Council's Community Recovery Plan to ensure the resources can be made available to assist the community during an emergency recovery response.	✓	



INFRASTRUCTURE

“Our population growth is supported through public infrastructure, land use and development strategies that create a connected, sustainable and accessible community.”

ABOUT THIS OBJECTIVE:

This objective encompasses management of the road network, stormwater infrastructure, parks and gardens and Council owned buildings.

OUR SCORECARD:

The scorecard outlines the number of actions identified for the year and the status of these actions at 30 June 2023.

Total Actions	Complete ✓	In Progress ↑	Delayed ✘
85	42	19	24

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

Objective 3.1 Roads

To provide an appropriate, safe and well-maintained road network that caters for all road users throughout the municipality.

2022/23 Annual Plan Actions	Status	Comments
Further integrate the sharing of equipment and other resources into the normal operating practices of the Kentish and Latrobe Council workforces.	✓	
Resurface asphalt on Cradle Mountain Road.	✓	
Undertake safety improvements along Cradle Mountain Road.	✓	
Install splitter islands as traffic calming devices on High Street, Sheffield.	✓	
Seal gravel to sealed road intersections in accordance with determined priorities.	✓	
Partially reconstruct and localised sealing on Kings Road, Claude Road.	✗	Work rescheduled for 2023/24 due to extreme weather works taking priority.
Priority bus shelters and laybys.	✓	
Complete annual sealed roads reseal program.	✓	
Complete annual unsealed roads re-sheeting program.	✓	
Construct a roundabout at the intersection of Main Street and High Street, Sheffield.	↑	Design work for the project is nearing completion.
Undertake road widening along West Nook Road from Sheffield Road to Tarleton Street.	✓	
Undertake stabilization works along Tarleton Road.	✗	Deferred in program.
Partially reconstruct and localised sealing on Wildlife Road, Claude Road.	✗	Work rescheduled for 2023/24 due to extreme weather works taking priority.
Construct footpath to join Main Street up with Landon Place along Formby Road, Sheffield.	✗	The project was carried forward to the next financial year.
Extend the footpath along Hope Street approx. 149m from Hope Lane to High Street, Sheffield.	✓	
Complete Sheffield Walking Track Safety Improvements.	✓	
Construct 400m of footpath along Dowbiggin and Leake Streets, Railton.	✓	
Extend the kerb and channel approx. 250m along Main Street from from 132 Main Street to Formby Road.	✓	
Extend the kerb and channel approx. 400m along Main Street from Dodder Rivulet to Johnson Street.	✓	
Extend the kerb and channel approx. 500m along Main Street from Formby Road to Johnson Street.	✓	
Construct kerb and channel for roundabout at the Main Street and High Street intersection, Sheffield.	↑	Design work for the project is nearing completion.
Strategic Plan Key Strategies	Status	Comments
Review the Transport Services Asset Management Plan.	✗	Capitalisation and revaluations have been a priority.
Provision of further off-street car parking areas adjacent to commercial districts as need exceeds supply.	✓	
Maintain a policy of free parking within the municipality.	✓	
Extend footpaths and incorporate shared pathways including for mobility scooters where feasible.	✓	
Participate in State Government Department of State Growth initiatives including the Community Road Safety Partnership Kentish/Latrobe (CRSP-Kla) and Traffic Management Committee.	✓	
Upgrade access to Lorinna.	✓	
Coordinate review of speed limits by Department of State Growth including towns and villages as requested.	✓	
Encourage landowners to maintain nature strips with assistance provided for elderly/disabled persons.	✓	
Investigate the feasibility and associated cost, benefits, risks of	✓	Investigated and considered too

Community Groups being able to maintain Council owned assets.		problematic to achieve due to traffic management and liability.
Prepare a Streetscape Plan for Wilmot.	✓	

Objective 3.2 Stormwater

To develop and improve a system for stormwater reticulation and disposal.

2022/23 Annual Plan Actions	Status	Comments
Develop a stormwater model for Sheffield and Railton.	✗	Capitalisation and revaluations have been a priority.
Pipe the open drain along Caythorpe Road near 12 – 14 Main Street, Sheffield.	✓	
Undertake drainage improvements at the intersection of Dowbiggin and Foster Streets, Railton.	✓	
Implement recommendation from the Entura Report for the Railton Flood Mitigation Project.	↑	
Extend the stormwater infrastructure to the northern side of the Sheffield Bowls Club.	✗	The project was carried forward to the next financial year.
Strategic Plan Key Strategies	Status	Comments
Finalise the asset management plan for stormwater.	✗	Capitalisation and revaluations have been a priority.
Review the stormwater asset management plan.	✗	Capitalisation and revaluations have been a priority.
Upgrade and extend the Sheffield and Railton stormwater reticulation systems in consultation with TasWater and agreed priorities.	✓	
Develop a policy to improve the open drains and creeks in the Kentish municipality as opportunities present.	↑	
Develop a flood action plan for Railton.	✓	In conjunction with the SES, a community flood action plan was developed.

Objective 3.3 Buildings

To ensure Council owned buildings and community facilities are maintained to a safe and functional standard and meet community needs.

2022/23 Annual Plan Actions	Status	Comments
Replace or repair the Barrington Hall.	✓	Stage 1 incorporating roof replacement is close to completion.
Place a shipping container at the Claude Road Hall to be used as storage and painted by local artists.	✓	
Reconstruct the toilet, shelter and retaining wall at the day use shelter at Kentish Park.	✗	The project was not commenced because ownership of the land was transferred to the State Government.
Renovate plant sheds at the Kentish Depot.	✗	The project was carried forward to the next financial year.
Upgrade the street bins in Sheffield and Railton	✓	
Upgrade the kitchen and showers in the 'Green' Hall, Railton to allow overnight bookings.	↑	The project has commenced with scope and design work undertaken.
Extend the rear of the Railton Neighbourhood Building.	✓	The project is due for completion in September 2023.
Redevelop the grandstand at the Railton Recreation Ground.	✗	The project was not commenced because it requires additional funding and a clear scope.

Undertake ventilation improvements at the Council Office, Sheffield.	✓	
Install a shelter and signage at the Kentish Museum for the Whitworth Pounder Gun.	✗	The project did not commence because the Gun is being relocated to the Sheffield RSL premises.
Upgrade the Sheffield Depot Yard including fencing, surfacing and shed improvements.	✗	The project was carried forward to the next financial year.
Finalise the asset management plan for buildings and community facilities.	↑	Ongoing.
Review the buildings and community facilities asset management plan.	↑	Ongoing.
Review Council's disability access plan.	↑	Ongoing, opportunistic upgrades installed when applicable.
Consider the feasibility of using solar energy and installing LED lights for Council buildings.	↑	Ongoing, opportunistic upgrades installed when applicable.

Objective 3.4 Parks and Reserves

To maintain our parks and reserves to an appropriate standard to enhance lifestyle.

2022/23 Annual Plan Actions	Status	Comments
Develop the Kimberley Lookout including a level surface, retaining wall and signage.	✗	The project is no longer proceeding due to the inability to obtain approval from the landowner.
Reinstate overgrown walking tracks at Lake Barrington Park.	↑	Scoping works were undertaken and the project has been scheduled for the next financial year.
Formalise the walking track between the campsite and boat ramp at Lake Barrington Park.	↑	Scoping works were undertaken and the project has been scheduled for the next financial year.
Install BBQ facilities and lighting at Lake Barrington Park.	✓	
Upgrade the Kentish Park Camp Ground subject to agreement with the State Government.	✗	The project was not commenced because ownership of the land was transferred to the State Government.
Install a shelter at the Bark Park, Sheffield.	↑	Pending new bus shelter installation in Railton.
Develop and implement a landscaping plan at the Sheffield Recreation Ground.	↑	
Install a shade structure at Goliath Park, Railton.	✗	The scope and location for the project needs clarification before the project can be advanced.
Upgrade trail experiences along the Wild Mersey Mountain Bike Trails.	✗	Not proceeding due to the inability to obtain approval from the landowner.
Upgrade Blacksmiths Lane and the former Commonwealth Bank property at Main Street, Sheffield.	↑	During the year, Council called for expressions of interest to develop the former Commonwealth Bank site.
Prepare a concept design for the Sheffield Main Street Historic Walk.	✗	
Purchase new Christmas Decorations for the Wilmot community.	✓	
Install town entry signage and historical plaques at Wilmot.	✓	
Finalise the Parks and Reserves Land Improvement Asset Management Plan.	✗	Capitalisation and revaluations have been a priority.
Review the Parks and Reserves Land Improvement Asset Management Plan.	✗	Capitalisation and revaluations have been a priority.
Implement high priority recommendations of the King George V Park Revitalisation Plan.	✓	Recent works include the laneway to Henry Street and the carpark upgrade.
Prepare a Master Plan for Goliath Park, Railton.	✓	
Complete and consider the recommendations of the Sheffield Recreation Ground Precinct Master Plan.	↑	
Complete and consider the recommendations of the Lake Barrington	↑	

Park (Wilmot) Master Plan.

Prepare an improvement plan for Sykes Sanctuary to support the upkeep and promotion of the Sanctuary.

✘

Prepare a maintenance and improvement plan for cemeteries in Sheffield, Wilmot, Railton and Lorinna.

↑

Improvements made at the Wilmot Cemetery including pathways and seating by Community Group.

Objective 3.5 Natural Resource Management

To integrate natural resource management principles into Council's operational environment.

Strategic Plan Key Strategies

Status

Comments

Utilise the Cradle Coast NRM strategy to identify and develop projects of greatest priority for this Municipality.

↑

This project is underway.

✓

Support Mt Roland Rivercare Catchment Inc and assist local NRM groups and the community to deliver approved projects.

Mt Roland Rivercare Catchment changed their name to Mt Roland Landcare Group. They continue to support Council as much as Council supports them in a partnership that has seen many tree planting projects achieved, along with weed management throughout the Municipality.

Review the Council's Weed Management Plan.

✘

Progress delayed – completion expected 23/24.

Objective 3.6 Waste Management

To provide responsible waste management services.

2022/23 Annual Plan Actions

Status

Comments

Progress the implementation of a food and organics (FOGO) collection service.

↑

Strategic Plan Key Strategies

Review Waste Management services for the municipality and implement strategy changes.

✓

A Kentish War on Waste forum was held in September. There were guest speakers from Dulverton Waste Management, Mt Roland Landcare, Central Coast Council and the community. Topics covered included FOGO, creative recycling, illegal dumping, single use plastics.

Landscape and improve appearance of Council Transfer Stations.

✓

Mt Roland Land Care held a tree planting weekend in April.

Engage local schools in waste management/roadside litter management programs.

✘

Work closely with the Cradle Coast Waste Management Group in implementing waste minimisation projects.

✓



PLANNING AND BUILDING

“The Council will aim for long term planning and development that is guided by a balance between economic, social and environmental objectives.”

ABOUT THIS OBJECTIVE:

This objective encompasses planning and building services, environmental health services, natural resource management and animal control.

OUR SCORECARD:

The scorecard outlines the number of actions identified for the year and the status of these actions at 30 June 2023.

Total Actions	Complete ✓	In Progress ↑	Delayed ✗
27	21	6	0

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

Objective 4.1 Planning and Building Services

To effectively manage land use planning and building issues.

2022/23 Annual Plan Actions	Status	Comments
Undertake action required to finalise the new State-Wide Planning Scheme.	↑	The State Planning Provisions are currently being reviewed for the first time since their inception in 2017. Council prepared a submission to the scoping review and will participate in the focussed action groups. The review will occur over the next two years.
Contribute to the review of the Cradle Coast Regional Land Use Strategy to ensure long term there is sufficient zoned land for a range of purposes.	↑	Council planners are actively engaged in the review of the regional land use study. A supply and demand study is also being undertaken.
Provide statutory planning service to West Coast Council.	✓	
Strategic Plan Key Strategies	Status	Comments
Administer and update the Planning Scheme to manage development and land use.	✓	Draft LPS advertised. Submissions being considered.
Enforce planning scheme and planning permit requirements.	✓	
Meet Council's statutory building services requirements.	✓	
Maintain and protect important elements of natural, cultural and built heritage throughout Kentish.	✓	
Consider providing opportunities for rural lifestyle allotments.	↑	
Undertake Strategic Planning Reviews for all towns and villages.	↑	

Objective 4.2 Health Services

To promote and maintain public health standards.

2022/23 Annual Plan Actions	Status	Comments
Co-ordinate food safety training for local businesses and organisations.	✓	Food safety training is provided online and it is recommended that all new staff undertake the training.
Administer school based immunisation program in conjunction with the Department of Health.	✓	
Review the Kentish Council Municipal Health Plan.	↑	The plan is currently in draft format.
Prepare a Kentish Council Municipal Water/Health Report.	✓	
Promote healthy eating and lifestyle activities.	✓	
Conduct inspection of food premises to ensure a high level of food safety.	✓	
Undertake monitoring compliance, education and licensing to ensure public health and environmental standards are maintained.	✓	
Undertake assessments of proposed on-site waste-water disposal systems and monitor existing systems to ensure compliance with environmental standards.	✓	
Continue recreational water sampling program during the summer period.	✓	
Actively promote awareness of the 'no smoking' requirements in specific public places and assist private operators of public facilities to understand and comply with the legislation.	✓	Concerns are discussed when complaints are received.
Work in partnership with other service providers to meet the health and wellbeing needs of the Kentish Community.	✓	
Co-ordinate Municipal Immunisations.	✓	School immunisation clinics were conducted during the year.
Ensure 'Vaccination Program' employing a Nurse Immuniser is current.	✓	

Objective 4.3 Animal Control and Regulatory Services

To encourage and recognise responsible animal ownership.

2022/23 Annual Plan Actions	Status	Comments
Promote responsible dog ownership including compliance with the <i>Dog Control Act 2000</i> and Council's Dog Management Policy.	✓	
Promote responsible cat ownership and reduction of feral animals.	✓	
Implement compliance requirements with regulations covering domestic animals and stray animals within the municipality.	✓	
Identify fire risks within the municipality and issue Fire Abatement Notices where required.	✓	
Consider a lifetime register for dogs system.	↑	To consider lifetime dog registrations a cost-benefit analysis is required.

STATUTORY COMPLIANCE



Section 72 of the *Local Government Act 1993* stipulates a range of matters which Council is required to report against within its Annual Report. This section of the Annual Report covers those legislative reporting obligations as well as a range of statistics which may be of interest to our stakeholders.

Community Consultation

Community consultation is a vital part of Council's planning and decision-making process. It assists Council to understand community priorities and issues and ensures community involvement.

Council undertakes consultation through Special Committees, community surveys, submissions, public meetings and individual consultations. Opportunities for community consultation are promoted in the regular community publication, on Council's website and Facebook page, in local newspapers and by direct contact from Council.

Major community consultations undertaken in 2022-23 included:

- Community forums in Sheffield, Wilmot, Railton and Acacia Hills/South Spreyton;
- Consultation for a range of important plans and projects including Local Government Reform, Street Tree Plantings, Tasmanian Planning Scheme – Kentish Draft Local Provisions Schedule and the Open Space, Sport and Recreation Plan.

Committees of Council

The *Local Government Act 1993* provides for the establishment of Special and Advisory Committees of Council. These committees may include councillors, council staff and other persons as deemed necessary. The Act also allows for Council, by Instrument of Delegation, to delegate functions, duties or powers to a special committee.

Kentish Council has 20 special committees including an Audit Panel, Strategic Planning (towns) Committee, Grants Committee, Economic Development Committee, Public Arts Committee and a number of committees formed to oversee the running of Council assets (e.g. hall committees).

Refer to page 9 for councillor representation on various committees.

Business Planning Framework

It is important that Council has detailed plans in place to guide its decision making to achieve strategic and operational outcomes.

Council has a number of strategies, plans and policies in place that it reviews on a regular basis to ensure it is progressing forward and achieving goals. This also ensures accountability for Council, its councillors, managers and staff.

The *Local Government Act 1993* requires councils to prepare the following documents:

- A strategic plan
- A financial management strategy and long-term financial plan
- A long-term strategic asset management plan
- A budget for each financial year
- An annual plan for each financial year
- An annual report for each financial year.

The Strategic Plan

The Strategic Plan is the key document which guides the direction of the Council over a ten year period. The plan incorporates the following vision for Kentish:

"Kentish is known as a distinctive place where people want to live; for its caring community that celebrates the arts, diversity, the awesome natural environment and its vibrant local economy."

The plan was produced following a comprehensive consultation process with the community, councillors and staff.

The plan comprises four key areas: Infrastructure, Economic and Community Development, Governance and Organisational Development and Planning and Development under which 18 objectives are identified as well as range of strategies to achieve the objectives.

A copy of the strategic plan is available from Council's website.

The Annual Plan and Budget

The Annual Plan and Budget are developed using the strategic plan and work towards achieving the objectives set out in the strategic plan.

The Annual Report

The Annual Report closes the loop in the process, reporting to the organisation and the community on each year's achievements and financial results.

Other Plans, Strategies and Policies

The following plans, strategies and policies were reviewed or adopted by Council during 2022/23.

Title	Date
Rates & Charges Policy	26 Jul 22
Annual Plan & Budget	26 Jul 22
Risk Management Framework	16 Aug 22
Financial Management Strategy	16 Aug 22
Payment of Councillor Expenses & Provision of Facilities Policy	15 Nov 22
Annual Report	13 Dec 22
Code of Conduct	18 Apr 23
Public Participation & Question Time Policy	20 Jun 23
Rates & Charges Policy	27 Jun 23
Annual Plan & Budget	27 Jun 23

Fraud and Corruption Initiatives

Kentish Council is the custodian of significant public funds and assets, and it is important that all stakeholders have assurance that adequate fraud protection controls are in place. Council is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency, which are all key components of good governance. Council reviewed its Fraud and Corruption Control Policy and Fraud and Corruption Control Plan in February 2022. These documents are available on Council's website.

Council aims to prevent, deter and detect incidents of fraud and corruption by:

- raising awareness of the risk of fraud and corruption;
- taking necessary actions for its prevention;
- providing processes for the reporting and investigating of incidents; and
- protecting those who report suspected fraud or corruption incidents.

Code of Conduct

The Kentish Council Model Code of Conduct sets out the standards and behaviour expected of councillors with respect to all aspects of their role. There were no Code of Conduct complaints made against Councillors during the financial year.

Risk Management

Kentish Council recognises that risk management is an integral part of good management practice and is committed to establishing an organisational culture that ensures risk management is embedded in council activities and business processes.

Council engaged external consultants to review its Risk Management Framework during the 2021-22 financial year and adopted a revised framework in August 2022. Council expects to seek further external assistance to continuously improve its risk management practices including improved risk governance and a shared understanding of Council's risk appetite and improved application of Council's Risk Management Framework in Practice.

Workplace Health and Safety

Legislation

Kentish Council is governed by the *Workplace Health and Safety Act 2012*. The legislation aims to provide all workers in Australia with the same standard of health and safety protection regardless of the type or location of the work.

The WHS legislation provides a framework to protect the health, safety and welfare of all workers while at work and of other people who might be affected by the work

Health and Safety Committee

Council has a Work Health and Safety Committee which currently comprises four Health & Safety Representative (HSR), two management representatives and two other staff representatives.

Workplace Injuries

The total number of reported workplace injuries during 2022-23 was eight, with three injuries becoming Workers Compensation Claims.

Asset Management

Council's Asset Management Policy provides a framework to ensure that Council assets are effectively and efficiently managed whilst meeting community needs and expectations for current and future generations. Council's asset management objective is to ensure adequate provision is made for the long-term replacement of major assets by:

- Meeting legislative requirements for asset management;
- Ensuring that Council's services and infrastructure are provided in a sustainable manner, with the appropriate levels of service to residents, visitors and the environment;
- Safeguarding Council assets by implementing appropriate asset management strategies and appropriate financial resources for those assets;
- Creating an environment where Council employees take an integral part in overall management of Council assets by creating and sustaining asset management awareness throughout the organisation by training and development;
- Ensuring resources and operational capabilities are identified and responsibility for asset management is allocated;
- Demonstrating transparent and responsible asset management processes; and
- Striving for continual improvement in asset management practices and outcomes.

Council has asset management plans in place covering the majority of its infrastructure assets. These asset management plans generally assume that the current levels of service will be maintained into the future and Council's Long-Term Financial Plan and fully funds the asset renewal requirements of the asset management plans.

Joint Authorities

Section 30 (1) Local Government Act 1993
Kentish Council participates in two joint authorities; the Cradle Coast Authority and Dulverton Waste Management Authority. The following reports provide a summary of activities, budget and performance of the authorities during the 2022/2023 financial year.

Cradle Coast Authority (CCA)

Local government is always a very dynamic space, but for the last twelve months it has been even more interesting against the backdrop of the local government review and the inevitable question as to how it will impact on our future as individual councils and as a region.

Being able to attend Council workshops, meet Councillors, learn about their priorities and build a connection is fundamental to the work of CCA. Participation in workshops has been even more important this financial year as there are so many new members and new Mayors. Council workshops with Kentish Councillors always provide valuable insights into how we can continue to build strong connections and a better future for the region.

This year CCA Board and Committees have welcomed new representative members and independent directors. Although it is early days there is already evidence of new thinking and new opportunities that come from change of membership.

The CCA Board is currently developing a strategic plan for the future which will incorporate any relevant outcomes from the Local Government Review, feedback from Council Workshops, the implementation of the Letter of Expectation, NRM strategy and projects, and the Regional Futures Plan; and more broadly reflect community priorities. Central to all work undertaken by CCA is a commitment to sharing and building strong regional partnerships.

The demand for CCA's input and engagement continues to increase, with CCA facilitating multiple meetings, roundtables and providing input and/or feedback to new government policy and initiatives including but not limited to: TasPorts redevelopment, planning, Homes Tasmania, Tasmanian Population Strategy, ReCFIT, Tasmanian Salmon Industry Plan.

The Cradle Coast Community Pathway is nearing completion with the recent opening of both the West Ulverstone and the Penguin to Sulphur Creek section. It is hoped that the Don to Leith section will be completed prior to the end of the year, making it possible to ride, walk, scoot from Latrobe through to Sulphur Creek. It is also exciting to note the progress on the Wynyard Burnie section and for CCA to support the pre-feasibility study of the rail trail from Wynyard to Wiltshire Junction. Councils from across this region need to be congratulated for their foresight and commitment to this project which is highly valued by the Community and a tourism asset for the region.

In late April/May CCA was able to sign off on all funding for the Braddon Truck wash and Effluent Dump Project. Detailed design work has commenced for King Island, a call for subcontractors has gone out for Stanley, deeds of agreement for Smithton between CCA, TasWaters and NRE have been finalised and the Request for Tender for Minna Road is currently with the Quantity Surveyors.

CCA continues to work on organisational alignment, however, in the past twelve months there have been few changes to staffing with a small increase in both NRM, the appointment of a Regional Development Manager and staff returns from leave. Our FTE is approximately 19FTEs with a focus on upskilling and realignment rather than large scale recruitment.

CCA recognises the significance of the Cradle Mountain Cableway to Kentish and has been working with the General Manager, Tourism Tasmania, Office of the Coordinator – General and both the State and Federal Government to ensure that the project stays front of mind.

In 2022-23, Kentish Council contribution was \$52,035 Ex GST (\$57,238.50 GST Inc). Member Councils' contribution totalled \$797,223 ex GST (\$876,945.30 GST inc.) and a further \$5,154,719 was received from government grants.

I would like to thank and acknowledge the ongoing support and encouragement that CCA Management and the Executive Team receive from the Kentish Council. We welcome opportunities to work even more closely with the Kentish Council as new economic and regional projects come online. There is much that we can do together.

Sheree Vertigan AM, Chief Executive Officer

Dulverton Waste Management

DWM underwent a number of changes in the 2022/23 financial year, with changes in CEO, new directors and new representatives joining the Owner Representatives. These changes brought fresh eyes and ideas to our governance team, and ensured the business was well placed to deliver on its largest project ever, thus capitalising on the investment in time and energy of those departing the organisation.

By any measure, 2022/23 was another strong year for DWM. The commencement of the much anticipated Dulverton Organics Transformation (DOT) Project was celebrated by a Ground Breaking ceremony in December 2022, and is making great progress since bulk earthworks commenced in January 2023. Erection of the precast concrete tunnels is nearing completion, and works continue on the waste receival hall and service corridor. The high voltage power supply to the site has been upgraded, and installation of underground water and fire mains is also complete. External works are scheduled to be completed in late 2023, with the installation of specialised plant and equipment commencing in early 2024.

The 2022/23 Financial Year concluded strongly, with profit exceeding budget by \$583k. The result was influenced by volume increases in landfill waste streams, and additional unbudgeted Landfill Special Projects relating to contaminated material.

Whilst the total quantity of chargeable waste disposals managed by DWM decreased by 5.5%, from 107,471 tonnes in 2021/22 to 101,567 tonnes in 2022/23, the additional controlled and special project waste ensured this reduction did not have a negative financial impact.

Waste diversion to the Dulverton Organics Recycling Facility (DORF) for recycling into compost totalled 21.9%, not including almost 8,000 additional tonnes of green waste mulch which was also accepted. The development of the new organics processing factory, together with the wet winter period, reduced the space available for composting and incoming materials were not maximised this year. We expect that with the DOT coming online in mid-2024 that growth in organic waste will be achieved and we are currently working to secure contracts with various new businesses.

As one of the key waste management providers in the region, DWM continues to provide expertise to the Cradle Coast Waste Management Group (CCWMMG). Knowledge in landfill, organics recycling, kerbside recycling, recycling of problematic materials and other industry relevant activities allows DWM's services to be provided for the greater benefit of the region.

The amount of tax equivalents (or NTER - National Tax Equivalent Regime) paid to the Owner Councils relating to the 2022/23 financial year, plus Dividends paid, totalled \$1.5M, which is 9.9% above budget. The ability to provide Dividends to Owner Councils and their communities remains a key focus into the future.

Business expenses exceeded budget by 24.7%, with the majority of this uplift attributed to regional recycling contract cost increases relating to fuel prices and reduced commodity rebates. The impact of fuel prices has been widespread in the sector. Operating costs related to the Dulverton Facility increased by 6.1%.

I thank the Owner Representatives and Board for their support since I commenced in August 2022. Together we have met the many challenges thrown at DWM by the weather and the financial climate whilst working toward best practice environmental standards. The organisation has strong foundations, and it will be with great anticipation that I lead it into the next phase as a leader in resource recovery.

Veronica Schilling, Chief Executive Officer

Statement of Activities

Section 21, Section 72 (1) (ca) Local Government Act 1993

The Council has not resolved to exercise any powers or undertake any activities in accordance with Section 21 (Enterprise Powers) of the *Local Government Act 1993*.

Statement of Land Donated

Section 72(1)(da) and Section 177 Local Government Act 1993

No land was donated by the Council under Section 177 of the *Local Government Act 1993*.

Note: While outside the scope of s177, Council has returned ownership of 'Kentish Park,' located on the eastern shore of Lake Barrington to the Crown (Tasmanian Government) via exercising an option contained in the original deed of transfer. The decision was brought about following extensive

consideration of the issue of both 'free camping' and having taken advice following an incident at the Park on New Year's Eve 2022. At the time of writing Council still has a lease with Hydro Tas for a portion of the access road into the Park and a strip of land along the foreshore. It's Council's intention to return that land to Hydro.

GST Dispute Statement

Local Government Act 1993 – Section 72A

Council reports no disputes with the Australian Taxation Office during the financial year relating to compliance with GST law.

Public Interest Disclosures

Public Interest Disclosure Act 2002

Council's Guidelines for dealing with matters under the *Public Interest Disclosure Act 2002* are available for viewing on the council's website at www.kentish.tas.gov.au or a copy can be made available by contacting the office.

There were no disclosures made to the Council during the year.

Integrity Commission

During the 2022-23 financial year, the Integrity Commission did not receive any complaints about Kentish Council.

Professional Service Providers:

Auditors: Tasmanian Auditor-General

Bankers: Commonwealth Bank of Australia

Insurance Brokers: JLT Risk Solutions

Valuers: Office of the Valuer-General

Legal: Tremayne Fay and Rheinberger

Complaints

Section 339F(5) Local Government Act 1993, Section 339 (F) – Customer Service Charter – complaints

In accordance with Council's Customer Service Charter, a complaint must be in writing and is a dissatisfaction caused by:

- A Council product or service;
- Unsatisfactory conduct of a Council employee or agent; or
- A Council decision.

The number of complaints received in 2022/23 was 17 compared to 9 complaints in 2021/22.

Nature of Complaint	No. of Complaints
Product or service	14
Employee or agent	3
Council decision	0

Audit Panel

The objective of the Audit Panel is to review the Council's performance under Section 85A of the *Local Government Act 1993* and report to the Council its conclusions and recommendations.

Audit Panel Members 2022-2023	
Mr Ben Coull	Chairman & independent member
Cr Stephen Mawer	Non-independent member (until October 2022)
Cr Kate Haberle	Non-independent member (until October 2022)
Cr Penny Lane	Non-independent member (from November 2022)
Cr Phil Dickinson	Non-independent member (from November 2022)
Cr Linda Cassidy	Non-independent member, proxy (from November 2022)

The Audit Panel met four times during the year and minutes and recommendations from the Audit Panel were presented to the Council during the year.

Contracts for the Supply of Goods and Services

Regulation 29(1) Local Government (General) Regulations 2015 - requires Council to include prescribed information about contracts exceeding \$250,000 (ex GST).

Contractor/Supplier	Address	Description	Contract Period	Value (Ex GST)
Hardings Hotmix Pty Ltd	30 Industrial Dr, Ulverstone TAS 7315	Annual Road Reseal Program	Dec 2022 – Apr 2023	\$417,766
A1 Tree Services	4 Tarleton Rd, Tarleton TAS 7310	Kentish Storm Response Work	Jul 2022 – Aug 2022	\$342,700

Regulation 29(3) Local Government (General) Regulations 2015 – requires Council to include prescribed information about contracts exceeding \$100,000 (ex GST) but less than \$250,000 (ex GST).

Contractor/Supplier	Address	Description	Contract Period	Value (Ex GST)
Turner Trading	131 Percy St, Devonport TAS 7310	Barrington Hall Repairs	Mar 2023 – Jun 2023	\$224,785.05
BridgePro Engineering Pty Ltd	19 Faulkner Drive, Latrobe TAS 7307	Flood repair, Lamberts Rd / Mersey River	Feb 2023 – Apr 2023	\$191,299.00
IPD Consulting Pty Ltd	Level 2/126 Charles St, Launceston TAS 7250	Railton Flood Mitigation	Jun 2023 – Nov 2023	\$160,410.00
Walters Contracting	11 East Goderich St, Deloraine TAS 7304	Bridle Track Rd Flood Repairs	Oct 2022 – Oct 2022	\$141,608.83
Hardings Hotmix Pty Ltd	30 Industrial Dr, Ulverstone TAS 7315	Bridle Track Rd Two Coat Seal	Nov 2022 – Dec 2022	\$118,349.00
BridgePro Engineering Pty Ltd	19 Faulkner Dr, Latrobe TAS 7307	Redwater Creek Bridge Repairs	Feb 2023 – Jun 2023	\$104,900.00

Public Health Statement

Section 72(1)(ab) Local Government Act 1993

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

Council currently employs one full-time Environmental Health Officer. Council's Public Health and Environmental Health programs address a range of functions under the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003*, *Burial & Cremation Act 2002*, *Litter Act 2007* and *Environmental Management & Pollution Control Act 1994*. These functions include:

- Food Safety
- Disease Prevention and Control
- Public Health Education and Promotion
- Places of Assembly
- Public Health Risk Activities
- Immunisations
- Exhumations
- Public Health Emergency Management
- Air, Water and Solid Pollution
- Public Health Nuisances
- Recreational and Bathing Water Quality
- Cooling Towers and Warm Water Systems
- Unhealthy Premises
- On-Site Waste Disposal Systems

Operational statistics reflecting core environmental health activities undertaken include:

Activity	Total	Comments
Public Health Act 1997		
Mass Gatherings	2	Rowing – Lake Barrington
Private water supplies licences	47	Commercial businesses providing water from tanks, bores, etc
Drinking Water Cart licences	2	Drinking water carters
Regulated systems	1	Includes cooling towers
Registered Health Risk Activity	1	Includes tattooing, acupuncture etc
Recreation waters - natural	3	Lake Barrington – Kentish Park, Wilmot Picnic Area and Rowing Course sampled during the summer months
Recreation waters – pools and spas	1	One spa
Immunisations	62	Number of doses administered for the school-based immunisation clinic
Water complaints investigated	0	Water quality
Food Act 2003		
Registered food businesses	61	
Temporary food businesses	8	
Prosecutions	0	
Infringement Notices	1	
Food complaints investigations	0	
Other		
Notifiable diseases	0	
Private Burials	0	
Litter infringement notice	0	
Customer Requests	45	Various requests regarding noise, odour, fire hazards

Grants, Assistance and Benefits Provided

Section 77 (2) Local Government Act 1993

Details of grants, assistance and benefits made by the Council during the 2022/2023 financial year are:

Organisation	Purpose	Amount (\$)
COMMUNITY EVENTS		
Junior Cattle Handlers Show of Tasmania	Sheffield School Show	1,000.00
Kentish Axeman's Club	Gowrie Park Wood Chopping Carnival	250.00
Kentish Rodeo Association	Gowrie Park Rodeo	500.00
Redwater Creek Steam & Heritage Society	SteamFest	1,500.00
Kentish Garden Club	FlowerFest	500.00
Taste of the North West	Taste of the North West	1,500.00
Oss Foley Endurance Riders Inc	Oss Foley Endurance Ride	250.00
Kentish Endurance Riders	Kentish Endurance Ride	500.00
Kentish Arts Commerce and Tourism	Mural Fest	10,000.00
Mersey Valley Devonport Cycling Club	Senior and Mini Master Tour	500.00
Kentish Lions Club	Sheffield Christmas Parade	750.00
Sheffield School	End of year presentations	300.00
Weindorfer Memorial Committee	Weindorfer Memorial	750.00
Wilmot Tourism and Progress Association	Wilmot Community Celebration	750.00
Total		16,300.00
ORGANISATION FUNDING		
Kentish Museum	Operational Costs	6,600.00
Wilmot Museum	Operational Costs	1,850.00
Mt Roland Rivercare	Operational Costs	6,000.00
Mt Roland Rivercare	Trust funds for future expenditure	4,000.00
Total		18,450.00
COMMUNITY GRANTS		
Apple Isle Carriage Drivers Inc	Six 3x3 Day Yard	2,500.00
Kentish Community Men's Shed	Sensor activated dust removal units	1,250.00
Railton Bowls Club	Bowling equipment for youth and disabled members	1,000.00
Redwater Creek Steam & Heritage Society	Railton Station Café cupboard	600.00
Sheffield Fire Brigade	Member training equipment	2,348.50
Tandara Lodge Auxiliary	Quick move transfer aid	2,500.00
Wilmot Tourist & Progress Association	Aboriginal Flag at the Wilmot Museum	1,500.00
Total		11,698.50
RATE REMISSIONS – COMMUNITY ORGANISATIONS		
ORGANISATION		Amount (\$)
Sheffield Golf Club		1,357.07
Tashi Choling Dharma Foundation Inc.		1,121.45
Railton Bowls Club		1,165.95
Redwater Creek Steam & Heritage Society Inc.		1,784.51
Kentish Rodeo Association		1,160.01
The Tasmanian Arboretum Inc		421.07
Rowing Tasmania Inc		4,052.52
The Hub Incorporated		1,832.52
Lower Barrington Hall Committee		984.22
Wilmot Tourist & Progress Association Inc		912.25
Lorinna Residents & Ratepayers Association Inc		936.25
Nook Cricket Club		660.93
Rural Health Tasmania		4,064.62
Total		20,453.38

FINANCIAL REPORT



UNDERSTANDING THE FINANCIAL REPORT

Introduction

Each year, individual councils are required to present a set of audited Financial Statements.

The Financial Statements are a public document that is included in Council's Annual Report and presented at the Annual General Meeting of Council.

What you will find in the Statements

The Financial Statements and notes to the report set out the financial performance, financial position and cash flows of Kentish Council for the financial year ended 30 June 2023.

The format of the Financial Statements complies with both the accounting and reporting requirements of Australian Accounting Standards and the *Local Government Act 1993*.

About the Primary Financial Statements

Statement of Comprehensive Income

A summary of Council's financial performance for the year, listing all income and expenditure.

Other comprehensive income records items such as asset revaluations, the share of profits of associates and the investment in the water corporation.

Statement of Financial Position

A snapshot of Council's financial position, including the Assets and Liabilities as at 30 June 2023.

Statement of Changes in Equity

The overall change for the year (in dollars) of Council's 'net wealth'.

Statement of Cash Flows

Indicates where Council's cash came from and where it was expended.

About the Notes to the Financial Report

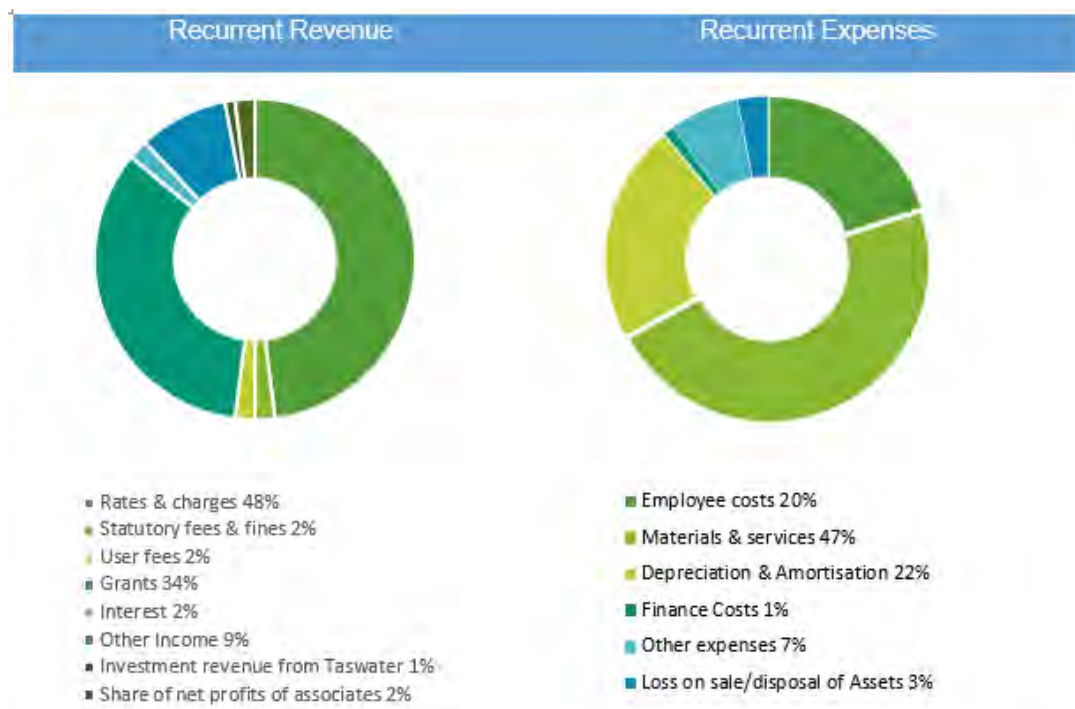
The Notes to the Financial Statement provide greater detail and additional information on the Primary Financial Statements.

Statement of Certification

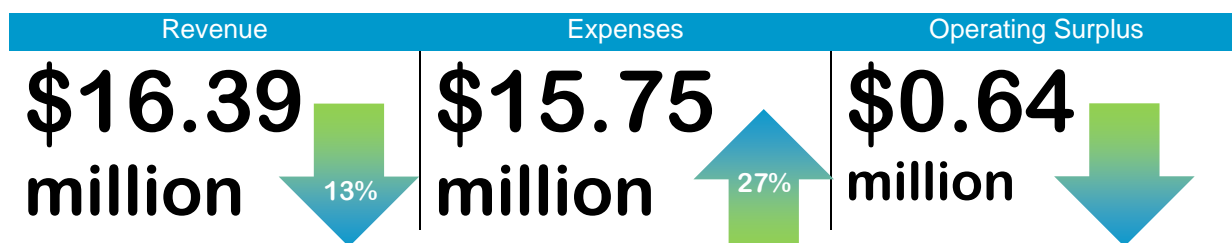
The Statement of Certification must be signed by the General Manager to confirm the financial report presents fairly the financial position of Kentish Council as at 30 June 2023.

FINANCIAL OVERVIEW

REVENUE & EXPENDITURE SOURCES

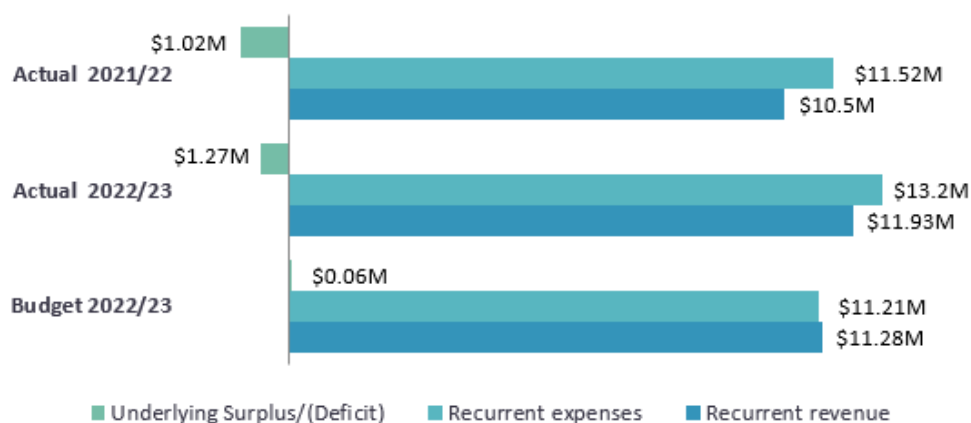


FINANCIAL RESULT COMPARED TO BUDGET



Council's underlying operating deficit was \$1.27 million

UNDERLYING RESULT



The calculation of Council's underlying result is shown at note 10.5 to the Financial Report.

CAPITAL BUDGET VARIANCES EXPLANATION

Total Capital Expenditure

\$304k

More than budget



\$246k ↑ **Roads, Streets & Bridges**

This unfavourable variance is mainly due to higher than budgeted costs for; the Sheffield Rd to Tarleton St road widening project, the unsealed road re-sheeting program and rain damage remediation to Bell Mountain that was unbudgeted.

\$60k ↑ **Plant, Equipment & Other**

Minor budget variances on various plant and equipment purchases.

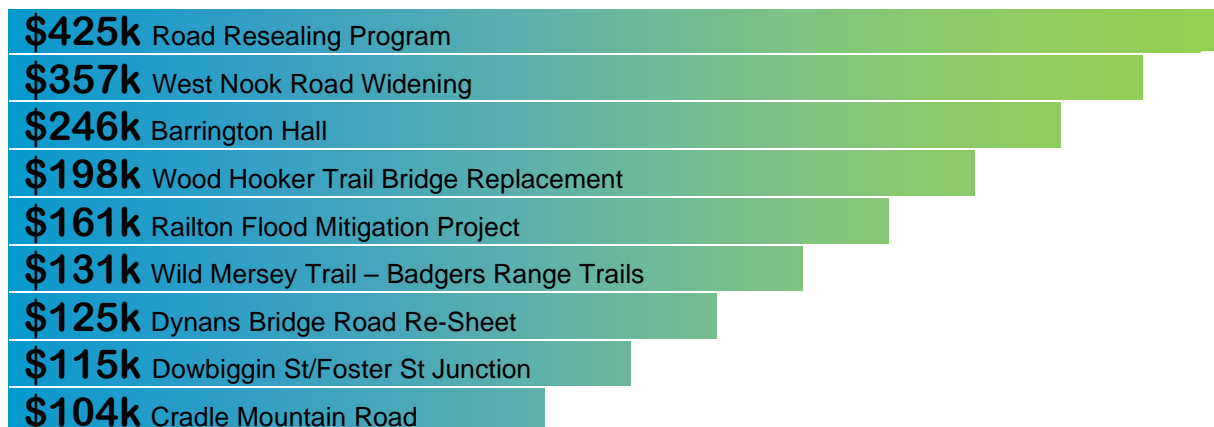
\$31k ↓ **Buildings**

This favourable variance is largely due to the Barrington Hall being under budget.

\$6k ↑ **Land Improvements**

Minor budget variances on various Land improvement projects.

MAJOR CAPITAL EXPENDITURE



Comparison of Income Statement to Original Budget – Revenue

	Original Budget 2022/23 (\$,000)	Actual 2022/23 (\$,000)	\$ Variance (\$,000)	% Variance	Variance Explanation Note
Revenue					
Rates and charges	6,233	6,221	(12)	0%	-
Statutory fees and fines	317	312	(5)	-2%	-
User fees	159	227	68	43%	R1
Grants - Operating	2,750	4,415	1,665	61%	R2
Interest	392	316	(76)	-19%	R3
Other income	772	1,033	261	34%	R4
Investment revenue from Water Corporation	106	106	-	0%	-
Share of net profits/(losses) of associates	549	251	(298)	-54%	R5
Grants specifically for new or upgraded assets	3,244	3,052	(192)	-6%	R6
Contributions - cash	0	8	8	100%	-
Contributions – non-monetary assets		447	447	100%	R7
Total Revenue	14,522	16,388	1,866	15%	

Explanations for Budget Variances - Revenue

R1 – User fees

Favourable variance mainly due to higher than budgeted building compliance fees.

R2 – Grants - Operating

Operating grants were higher than budget mainly due to \$1.17 million higher than budgeted Commonwealth Financial Assistance Grants paid in advance and an unbudgeted \$250,000 Windstorm community recovery grant received.

R3 - Interest

Unfavourable variance due to lower than budgeted average interest rates and average cash and investment balances.

R4 – Other Income

This favourable variance is mainly due to higher than budgeted income from the Sheffield Visitor Information Centre. This additional income is partly offset by higher than budgeted materials and contracts costs for the Visitor Information Centre included in the expenses shown below.

R5 – Share of net profits/(losses) of associates

Share of profits from Dulverton Waste Management Authority (Dulverton) were \$298,000 lower than budget. Much of this income is a non-cash item representing the change in Council's share of the annual net profit of Dulverton. The budget amount was based on estimates provided by Dulverton in April 2022.

R6 – Grants specifically for new or upgraded assets

Some capital grants such as the Main St/High St roundabout grant, roads to recovery, Local Roads and Community Infrastructure Program and Railton Flood Mitigation Project grant were delayed due to changes in the delivery timelines of the various projects. These delayed grants were mostly offset by higher than budgeted disaster recovery reimbursements relating to the October 2022 flood event.

R7 – Contributions – non-monetary assets

The original budget did not include allowance for assets transferred to Council due to completion of subdivisions by developers.

Comparison of Income Statement to Original Budget Continued

	Original Budget 2022/23 (\$000)	Actual 2022/23 (\$,000)	\$ Variance (\$,000)	% Variance	Variance Explanation Note
Expenses					
Employee Costs	3,329	3,175	-154	-5%	E1
Materials and Services	4,671	7,337	2,667	57%	E2
Impairment of receivables		-1	1	0%	-
Depreciation and Amortisation	3,298	3,403	105	3%	E3
Finance Costs	107	106	-1	-1%	
Other Expenses	1,017	1,333	316	31%	E4
Net Loss on Disposal of property, infrastructure and plant		394	394	0%	E5
Total Expenses	12,422	15,522	3,325	25%	

Explanations for Budget Variances - Expenses

E1 – Employee costs

Employee costs were lower than budgeted mainly due to staff vacancies during the year.

E2 – Materials and services

The major items contributing to the \$2.67 million of additional materials and services cost were:

- Disaster recovery material and contract costs were \$1.989 million higher than budgeted due to the October 2022 flood event. These costs were partially recovered by National Disaster Relief and Recovery contributions of \$1.22 million during the 2022-2023 financial year.
- \$215,000 less overheads were allocated to capital projects than budgeted leaving this additional \$215,000 of materials and services in the operating statement. The capital budget for 2022-2023 was \$5.211 million but capital expenditure for the year was \$3.930 million. This \$1.281 million less in capital expenditure resulted in less overhead costs allocated to capital.
- Sheffield Visitor Information Centre materials and contracts were \$224,000 higher than budgeted however, this was offset by additional revenue as highlighted in the other income section above.
- Waste management materials and contracts were \$128,000 higher than budgeted mainly due to higher landfill costs and waste levies.

The remaining costs over and above budget included additional maintenance costs at the Sheffield Recreation Ground precinct and other additional parks and reserves maintenance costs.

E3 – Depreciation and amortisation

This unfavourable variance is mainly due to higher than budgeted indexation of infrastructure asset values during 2021-2022, leading to higher depreciation in 2022-2023.

E4 – Other expenses

This unfavourable variance mainly relates to \$250,000 unbudgeted windstorm community recovery grant payments made by Council (offset by additional grant income received).

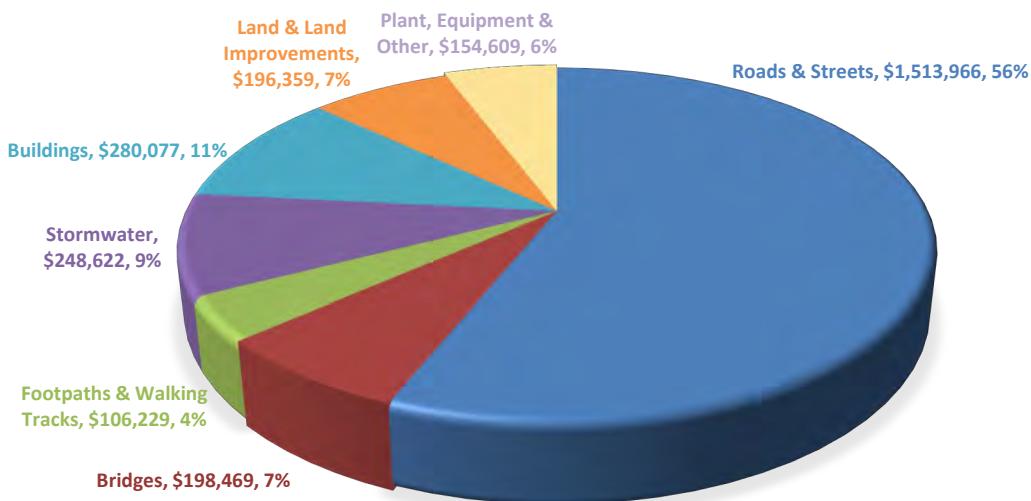
E5 – Net Loss on Disposal of property, infrastructure and plant

Assets were written off on their replacement as part of renewal and upgrade capital projects. This loss is a non-cash costs and is effectively an adjustment for under-depreciation.

Comparison of Capital Expenditure to Budget

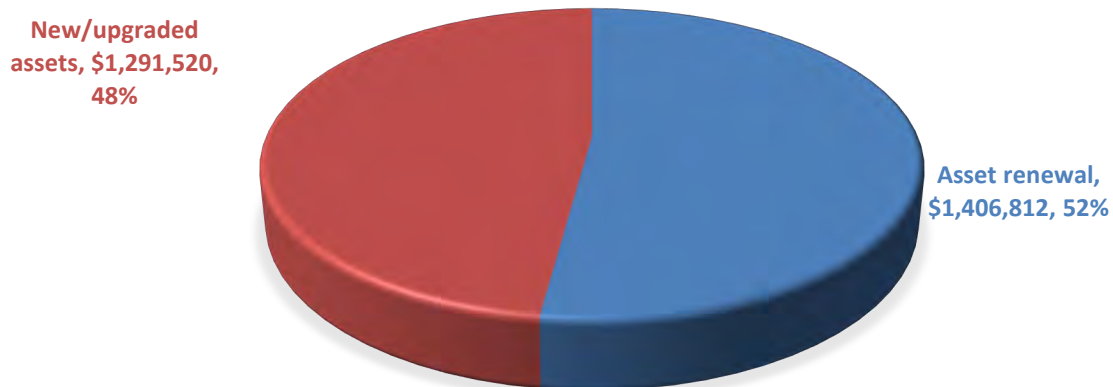
Capital Works Areas	Original Budget	Adjustment to Carry Forward	Mid-Year Budget Review	Adjusted Budget	2023 Capital Expenditure	Carry Forward to 2023/24	Budget Variance
Roads & Streets	2,180	-42	-367	1,771	1,514	493	-237
Bridges	0	0	189	189	198	0	-9
Footpaths and Walking Tracks	255	0	22	277	106	160	11
Stormwater	533	-6	-192	334	249	120	-34
Land & Buildings	768	-27	-222	519	280	207	31
Land Improvements	628	16	-289	355	196	165	-6
Plant, Equipment and Other	847	-17	-347	484	155	388	-60
Total Capital Works	5,211	-77	-1,206	3,930	2,698	1,536	-303
Represented by:							
Asset Renewal	2,461	-48	-653	1,761	1,407	453	-99
New / Upgraded Assets	2,750	-29	-551	2,169	1,292	1,083	-206

Capital Expenditure by Asset Type



Capital Expenditure – New and Existing Infrastructure

In measuring financial sustainability, it is important to distinguish between expenditure on new and upgraded assets and expenditure renewing existing assets. This distinction is graphically represented below: -



MANAGEMENT INDICATORS

The *Local Government (Management Indicators) Order 2014* (S.R. 2014, No. 36) prescribes and defines the financial and asset management sustainability indicators that councils must report on in their annual financial statements. The calculation of these management indicators is outlined in Note 10.5 of the Annual Financial Report attached to this Annual Report.

The following graphs and commentary show Council's performance against these indicators over the past four years and projected results over the next four years compared to suggested benchmark results.

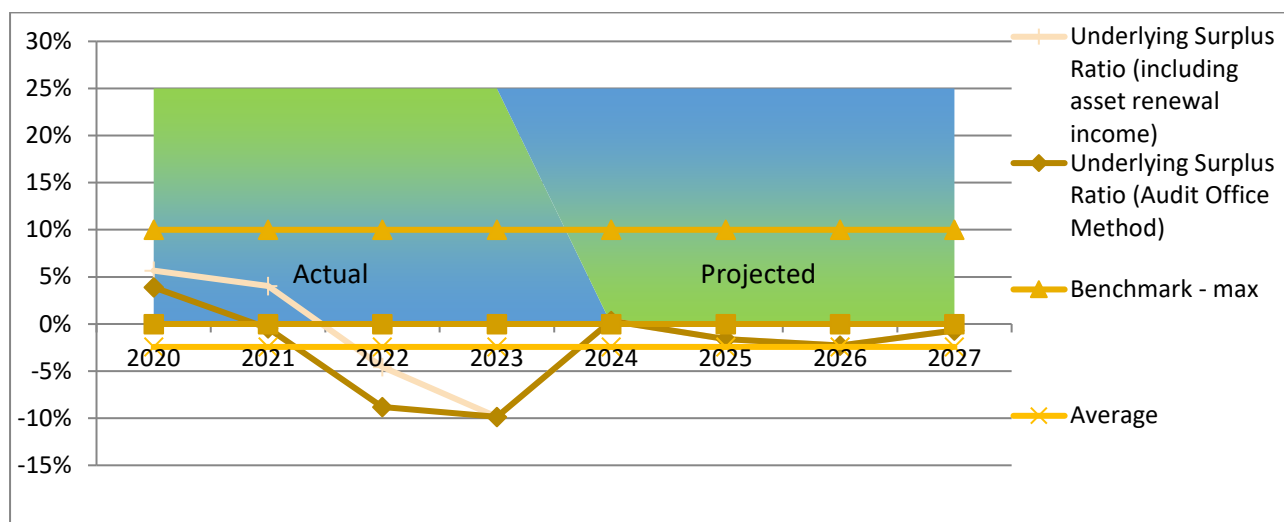
Council does not agree with the Tasmanian Audit Office approach of excluding all income funding capital expenditure when calculating the underlying result to measure sustainability, but rather agrees with the approach taken by some other states that only exclude income received specifically to fund new or upgraded assets. To enable comparison with other Councils, the result under this alternative approach is also shown below.

The main income item affected by this difference in approach is Commonwealth Roads to Recovery funding. Council believes that when this funding is applied towards renewing existing assets it is part of Council's sustainable result because it is not expanding Council's capital asset base and this funding has been continuously provided since 2009 and is expected to continue for the foreseeable future.

Underlying Surplus Ratio

This ratio measures the percentage by which Council’s ‘controllable’ income sources and ‘operating’ grants vary from day-to-day expenses (including depreciation). It serves as an overall measure of financial operating effectiveness.

	2020	2021	2022	2023	2024	2025	2026	2027	Average
Underlying Surplus Ratio (Audit Office Method)	3.9%	-0.4%	-8.8%	-9.9%	0.3%	-1.6%	-2.3%	-0.7%	-2.4%
Underlying Surplus Ratio (including asset renewal income)	5.7%	4.0%	-4.6%	-9.9%	0.3%	-1.6%	-2.3%	-0.7%	-1.1%
To assess sustainability									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Underlying Surplus (excluding income to fund new or upgraded assets)	385	-44	-1,012	-1,270	43	-196	-285	-89	-308
Recurrent Income	9,911	10,015	11,475	12,881	12,381	12,276	12,440	12,766	11,768
Grants for renewal of assets	187	468	468	0	0	0	0	0	140



Sustainability should be assessed over a medium to long-term timeframe, so it is the average ratio that is the most relevant measure of Council’s performance. Recent results have been impacted, increased depreciation due to inflation and reduction in share of profit from Dulverton Waste Management Authority. Council has also had increased overhead costs over recent years to enable it to respond to Covid-19 and deliver historically high capital works programs. While the average underlying surplus ratio is below the benchmark over the period graphed below, Council’s Financial Management Strategy has recently been reviewed and shows an expected return to underlying surpluses from 2027/2028 and an average underlying surplus of \$273,000 over the ten years from 2024-2025.

Net Financial Assets/(Liabilities) Ratio

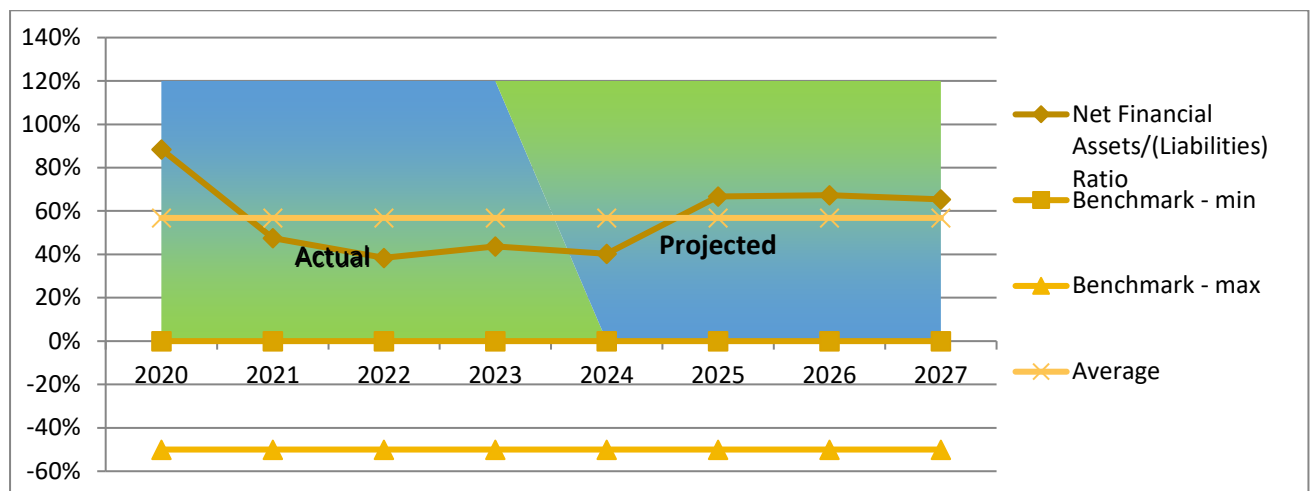
This ratio indicates Council’s capacity to meet its financial obligations from its operating activities. Council’s trend of maintaining positive ratios indicates that it has no net debt and that its ability to sustain additional debt is significant.

Council’s ratio for this measure is within or above the benchmark range during the period shown below. Council’s current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets. Council drew down \$5.1 million in loans (interest-free Covid-19 stimulus loans) in 2020-2021 and will repay \$4.1 million during 2023-2024.

	2020	2021	2022	2023	2024	2025	2026	2027	Average
Net Financial Assets/(Liabilities) Ratio	88.5%	47.5%	38.4%	43.7%	40.3%	66.7%	67.3%	65.4%	56.8%

To assess the level of debt held by Council

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Net Financial Assets/(Liabilities)	8,767	4,756	4,410	5,623	4,992	8,188	8,368	8,738	6,730
Recurrent Income	9,911	10,015	11,475	12,881	12,381	12,276	12,440	13,363	11,843

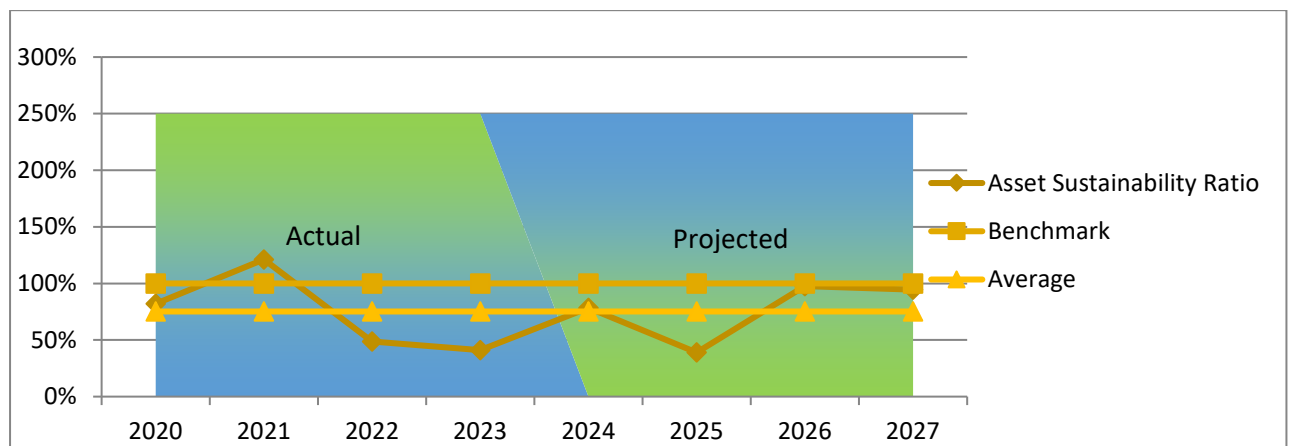


Asset Sustainability Ratio

To be consistent with the calculation method used by the Tasmanian Audit Office, the expenditure on renewals for calculation of this ratio is based on cash flows rather than on an accruals basis.

This ratio measures whether assets are being replaced at the rate they are wearing out. Council's average is below the benchmark, however Council aims to match its asset renewal with actual asset demand as identified by its asset management processes rather than the long-term average as indicated by this benchmark. It is expected that at some time in the future, Council's asset renewal expenditure will exceed the benchmark to compensate for the current below benchmark expenditure.

	2020	2021	2022	2023	2024	2025	2026	2027	Average
Asset Sustainability Ratio	82%	121%	49%	41%	78%	39%	98%	95%	75%
Indicates if assets are being renewed at the same rate as they are being consumed									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital expenditure on renewal of existing assets	2,426	3,773	1,483	1,398	3,102	1,577	3,946	3,827	2,691
Depreciation Expense	2,960	3,113	3,049	3,403	3,963	4,045	4,046	4,049	3,579



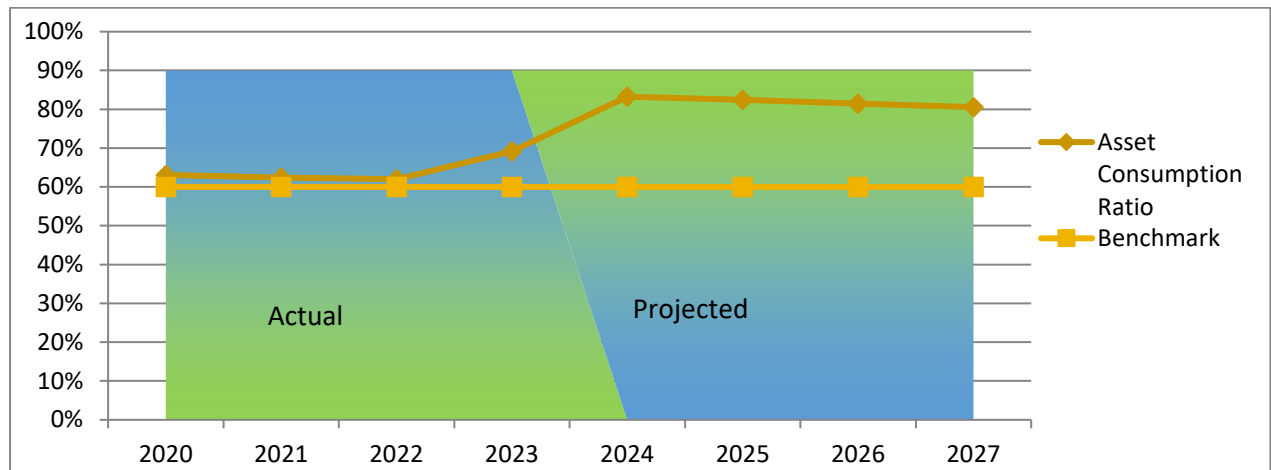
Asset Consumption Ratio

This indicator shows the average proportion of 'as new' condition left in Council's infrastructure assets. When used in conjunction with the asset sustainability ratio, Council's asset consumption ratio indicates that, on average, the Council's infrastructure is only around 25% into its expected useful life.

	2020	2021	2022	2023	2024	2025	2026	2027	Average
Asset Consumption Ratio	63%	62%	62%	69%	83%	82%	82%	81%	75%

Indicates the average portion of 'as new' condition left in assets

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Depreciated replacement cost of assets	127,136	127,887	146,663	263,523	286,155	289,436	289,436	289,436	227,459
Current replacement cost of assets	201,582	204,853	236,603	380,968	343,750	351,076	355,122	359,171	304,140



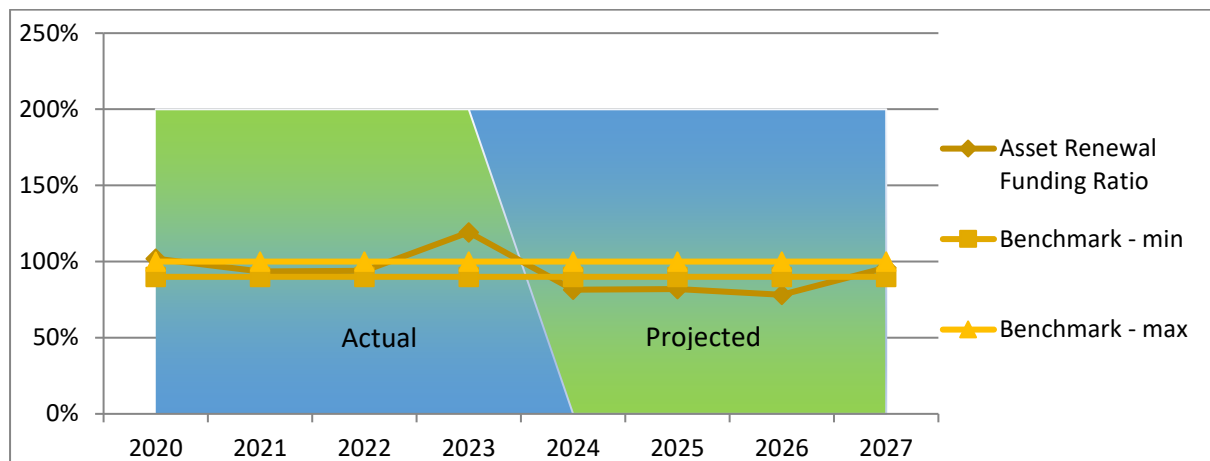
Asset Renewal Funding Ratio

The current projected capital renewal outlays in Council’s Long-Term Financial Plan are slightly lower than the projected expenditure demand as reflected by Council’s Asset Management Plans. Council’s Asset Management Plans will be reviewed, and the Long-Term Financial Plan will be updated during the 2024/2025 financial year to ensure renewal funding meets requirements into the future.

	2020	2021	2022	2023	2024	2025	2026	2027	Average
Asset Renewal Funding Ratio	102%	93%	94%	119%	81%	82%	78%	96%	94%

Indicates financial capacity to continue to provide existing levels of asset-based service

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Net Present Value (NPV) of ten-year projected capital renewal outlays	22,226	18,057	17,424	19,233	14,196	13,138	11,659	10,700	15,829
Net Present Value (NPV) of ten-year projected capital renewal expenditure demand	21,826	19,325	18,559	16,134	17,428	16,028	14,910	11,134	16,918



TASMANIAN AUDIT OFFICE OPINION



Independent Auditor's Report

To the Councillors of Kentish Council

Kentish Council

Report on the Audit of the Financial Report

Opinion

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

In my opinion, the accompanying financial report:

- (a) present fairly, in all material respects, Council's financial position as at 30 June 2023 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure assets <i>Refer to note 6.1 and 9.9</i>	
<p>Property and infrastructure at 30 June 2023 includes land, land under roads, land improvements, buildings and infrastructure (roads, bridges, footpaths and drainage) totalling \$282.02 million recognised at fair value.</p> <p>In 2022-23, Council undertook a revaluation the land, land improvements, buildings and infrastructure asset classes</p> <p>The fair values of these assets are based on market value or current replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. Indexation is applied to fair values between formal valuations.</p> <p>The calculation of fair values is judgemental and highly dependent on a range of assumptions and estimates.</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts involved in the determination of unit rates. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Evaluating management’s assessment of the useful lives. • Assessing the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

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

In preparing the financial report, the General Manager is responsible for assessing Council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the 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 are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare

circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Stephen Morrison
Assistant Auditor General
Delegate of the Auditor-General
Tasmanian Audit Office

19 February 2024
Hobart

KENTISH COUNCIL
Financial Report
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**Statement of Comprehensive Income
For the Year Ended 30 June 2023**

	Note	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	6,233	6,221	5,867
Statutory fees and fines	2.2	317	312	330
User fees	2.3	159	227	129
Grants	2.4	2,750	4,415	3,871
Interest	2.6	392	316	53
Other income	2.7	772	1,033	908
Investment revenue from water corporation	2.9, 5.2	106	106	106
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	5.1	549	251	211
		11,278	12,881	11,475
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	3,244	3,052	1,325
Capital grants received specifically for renewal of assets	2.4	-	-	468
Contributions - cash	2.5	-	8	6
Contributions - non-monetary assets	2.5	-	447	-
		3,244	3,507	1,799
Total income from continuing operations		14,522	16,388	13,274
Expenses from continuing operations				
Employee costs	3.1	(3,329)	(3,175)	(3,328)
Materials and services	3.2	(4,671)	(7,337)	(4,183)
Impairment of receivables	3.3	-	1	-
Depreciation and amortisation	3.4	(3,298)	(3,403)	(3,049)
Finance costs	3.5	(107)	(106)	(114)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	-	(394)	(65)
Other expenses	3.6	(1,017)	(1,333)	(1,567)
Total expenses from continuing operations		(12,422)	(15,747)	(12,306)
Result from continuing operations		2,100	641	968
Net result for the year		2,100	641	968
Other comprehensive income				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	9.1	-	222	166
Net asset revaluation increment/(decrement)	9.1	-	119,288	18,364
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	9.1	-	79	225
		-	-	-
Total Other Comprehensive Income		-	119,589	18,755
Total Comprehensive result		2,100	120,230	19,723

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

**Statement of Financial Position
As at 30 June 2023**

	Note	2023 \$'000	2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	11,865	938
Trade and other receivables	4.2	446	255
Investments - Term Deposits	4.3	-	12,000
Inventories	4.4	77	48
Other assets	4.5	1,883	717
Total current assets		14,271	13,958
Non-current assets			
Trade and other receivables	4.2	10	14
Investments	4.3	-	7
Investments in associates accounted for using the equity method	5.1	2,467	2,192
Investment in water corporation	5.2	7,008	6,786
Property, infrastructure, plant and equipment	6.1	284,795	166,185
Total non-current assets		294,280	175,184
Total assets		308,551	189,142
Liabilities			
Current liabilities			
Trade and other payables	7.1	2,030	2,652
Trust funds and deposits	7.2	57	69
Provisions	7.3	412	456
Interest-bearing loans and borrowings	8.1	5,242	134
Total current liabilities		7,741	3,311
Non-current liabilities			
Provisions	7.3	67	75
Interest-bearing loans and borrowings	8.1	488	5,731
Total non-current liabilities		555	5,806
Total liabilities		8,296	9,117
Net Assets		300,255	180,025
Equity			
Accumulated surplus		47,309	46,668
Reserves	9.1	252,946	133,357
Total Equity		300,255	180,025

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

Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Accumulated	Asset	Fair Value	Total
		Surplus	Revaluation	Reserve	Equity
		2023	Reserve	Reserve	2023
2023		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		46,668	132,745	612	180,025
Net result for the year		641	-	-	641
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.2			222	222
Net asset revaluation increment/(decrement)	9.1		119,288		119,288
Share of other comprehensive income of associates & joint ventures accounted for by the equity method			79		79
Balance at end of the financial year		47,309	252,112	834	300,255

	Note	Accumulated	Asset	Fair Value	Total
		Surplus	Revaluation	Reserve	Equity
		2022	Reserve	Reserve	2022
2022		\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		45,701	114,156	446	160,303
Net result for the year		967	-	-	967
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.2	-	-	166	166
Net asset revaluation increment/(decrement)	9.1	-	18,364	-	18,364
Share of other comprehensive income of associates & joint ventures			225		225
Balance at end of the financial year		46,668	132,745	612	180,025

The above statement should be read with the accompanying notes.

**Statement of Cash Flows
For the Year Ended 30 June 2023**

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates		6,085	5,911
Statutory fees and fines		312	330
User charges and other fines		503	434
Grants		4,415	3,872
Interest Received		316	53
Investment revenue from water corporation	2.9	106	106
Other receipts		921	1,096
Dividends received from associate		55	56
Net GST refunds received		919	742
Payments to suppliers		(9,042)	(4,655)
Payments to employees		(3,227)	(3,298)
Finance costs Paid		(106)	(114)
Other payments		(1,333)	(1,556)
Net cash provided by (used in) operating activities	9.2	(76)	2,977
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(2,700)	(4,169)
Cash outflows for investments lodged		(8,560)	(9,004)
Payments for intangibles		-	-
Proceeds from sale of property, infrastructure, plant and equipment		28	107
Capital grants		1,807	1,794
Capital contributions		8	6
Proceeds from Term Deposit Investments		20,560	7,604
Proceeds from Community Bank Investment		7	-
Net cash provided by (used in) investing activities		11,150	(3,662)
Cash flows from financing activities			
Payments from trust funds and deposits		(12)	24
Repayment of interest bearing loans and borrowings	9.3	(135)	(124)
Net cash provided by (used in) financing activities		(147)	(100)
Net increase (decrease) in cash and cash equivalents		10,927	(786)
Cash and cash equivalents at the beginning of the financial year		938	1,724
Cash and cash equivalents at the end of the financial year		11,865	938
Restrictions on cash assets	4.1		
Financing arrangements	9.4		

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

Note 1 Overview

1.1 Reporting entity

- (a) The Kentish Council was established in 1907 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 69 High Street Sheffield Tasmania.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

1.2 Basis of accounting

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

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

All amounts are presented in Australian dollars and unless stated, have been rounded to the nearest thousand dollars. Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 4.3, 4.4, 5.2, 6.1, 7.3 and 8.1.

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

Special Committees of Management have been included in this financial report. All transactions for these committees have been incorporated. Details of committees included in this financial report are detailed in note 10.2.

1.3 Use of judgements and estimates

Judgements and Assumptions

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

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

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

Employee entitlements

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

Defined benefit superannuation fund obligations

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

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.2.

1.4 Functions/Activities of the Council

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

	Grants \$'000	Other \$'000	Total Revenue \$'000	Total Expenditure \$'000	Surplus/ (Deficit) \$'000	Assets \$'000
Governance and administration						
2022 - 2023	2,324	5,925	8,249	(1,606)	6,643	21,534
2021 - 2022	1,968	5,424	7,392	(1,471)	5,921	21,057
Roads, streets and bridges						
2022 - 2023	4,513	442	4,955	(8,404)	(3,449)	246,242
2021 - 2022	3,040	27	3,067	(5,330)	(2,263)	129,961
Stormwater/ Drainage						
2022 - 2023	-	49	49	(284)	(235)	4,954
2021 - 2022	-	-	-	(123)	(123)	4,004
Waste management						
2022 - 2023	17	1,144	1,161	(1,077)	84	2,467
2021 - 2022	7	1,054	1,061	(1,029)	32	2,193
Environmental health/ environmental management						
2022 - 2023	250	24	274	(438)	(164)	-
2021 - 2022	-	5	5	(118)	(113)	-
Development and regulatory services						
2022 - 2023	-	1,038	1,038	(1,531)	(493)	-
2021 - 2022	10	929	939	(1,472)	(533)	-
Buildings and community amenities						
2022 - 2023	-	208	208	(1,151)	(943)	18,274
2021 - 2022	35	214	249	(1,190)	(941)	17,606
Economic and community development						
2022 - 2023	363	77	440	(702)	(262)	10
2021 - 2022	604	7	611	(1,066)	(455)	9
Parks and reserves						
2022 - 2023	-	14	14	(603)	(589)	14,014
2021 - 2022	-	6	6	(570)	(564)	13,115
Operations						
2022 - 2023	-	-	-	49	49	1,056
2021 - 2022	-	-	-	6	6	1,197
Total						
2022 - 2023	7,467	8,921	16,388	(15,747)	641	308,551
2021 - 2022	5,664	7,666	13,330	(12,363)	967	189,142

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

	2023	2022
Current assets	14,271	13,958
Non-current assets	294,280	175,184
	308,551	189,142

(c) 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.

Stormwater/ 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.

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.

Development and regulatory services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs, building permit authority operations, animal control and other regulatory services

Building and community amenities

Operation and maintenance of buildings owned or operated by Council.

Economic and community development

Economic development, visitor information, youth services, community engagement, community grants, cultural events and festivals.

Parks and reserves

Operation and maintenance of public parks and reserves.

Operations

Unallocated operations/ works depot and management costs

	2023	2022
	\$'000	\$'000
Note 2 Revenue		
Note 2.1 Rates and charges		
Council uses Assessed Annual Value (AAV) valuation to calculate the rates applied on all properties within the municipal district. The AAV of a property is its notional annual gross rental as determined by the Valuer-General's Office (VGO).		
The AAV used to calculate general rates for 2022-2023 was \$54.0 million (2021-2022 \$53.3million). The 2022-2023 rate in the dollar of assessed annual value was 6.012 cents (2021-2022, 5.831 cents).		
Residential	899	853
Rural residential	2,023	1,907
Commercial	433	422
Community services	174	104
Industrial	1,306	165
Mining	108	7
Recreation	7	15
Primary production	15	1,264
Vacant	233	216
Sundry rates adjustments	30	(11)
Fire Levy	244	224
Garbage charge	802	718
Less rate remissions	(30)	-
Less discount for early payment	(23)	(17)
Total rates and charges	6,221	5,867

The date of the previous general revaluation of land for rating purposes within the municipal area was 1 July 2021, and the valuation was first applied in the rating year commencing 1 July 2022.

Accounting policy

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

Note 2.2 Statutory fees and fines

Animal control	103	57
Building fees	35	136
Health fees and fines	1	(1)
Land information certificates	42	50
Town planning fees	80	88
Food Premises Fees	13	-
Plumbing surveying fees	38	-
Total statutory fees and fines	312	330

Accounting policy

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

Note 2.3 User fees

Rental/ hire - buildings and facilities	135	114
Other fees and hire charges	92	15
Total user fees	227	129

2023
\$'000

2022
\$'000

Accounting policy

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

Rental income is recognised as revenue when the payment is due. Rental payments received in advance are recognised as payable until they are due.

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

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

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

Note 2.4 Grants

Grants were received in respect of the following:

Summary of grants

Federally funded grants	4,079	4,829
State funded grants	336	836
Total	4,415	5,665

Grants - recurrent

Commonwealth Government Financial Assistance Grants - General Purpose (Untied)	2,324	1,968
Commonwealth Government Financial Assistance Grants - Roads (Untied)	1,755	1,801
Heavy Vehicle Motor Tax distribution	64	59
Youth and Community	22	16
Emergency response and recovery	250	-
Economic development	-	10
Planning	-	10
Waste Management	-	7
Total recurrent grants	4,415	3,871

Accounting policy

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

The performance obligations are varied based on the agreement, but include completion of infrastructure upgrade projects.

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.

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.

	2023	2022
	\$'000	\$'000
Capital and non-recurrent grants		
Economic development grants	341	578
Roads - including NDRRA disaster cost reimbursements	2,694	464
Waste Management	17	-
Bridges	-	248
Railton Neighbourhood Centre improvements	-	35
Total capital grants specifically for new or upgraded assets	<u>3,052</u>	<u>1,325</u>
Capital grants received specifically renewal of assets		
Roads to Recovery	-	468
Total capital grants specifically for renewal of assets	<u>-</u>	<u>468</u>
Total capital grants	<u>3,052</u>	<u>1,793</u>

Conditions on grants

Council had no non-reciprocal grants which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions.

Note 2.5 Contributions

(a) Cash

Capital Contributions - Roads	8	6
Total capital contributions	<u>8</u>	<u>6</u>
Total Contributions	<u>8</u>	<u>6</u>

(b) Non-monetary assets

Land under roads	10	-
Roads	388	-
Drainage	49	-
Total	<u>447</u>	<u>-</u>

Total contributions

<u>455</u>	<u>6</u>
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Accounting policy

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

Note 2.6 Interest

Interest on cash and cash equivalents	316	53
Total	<u>316</u>	<u>53</u>

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 2.7 Other income

Commission income	657	538
Sundry refunds and reimbursements	52	143
Insurance recoveries	5	22
Retail sales	117	47
Tax equivalents - Dulverton Waste Management	73	91
Sundry income	129	67
Total other income	<u>1,033</u>	<u>908</u>

	2023	2022
	\$'000	\$'000
Accounting policy		
Commission income		
Commissions are recognised as revenue when the service to which the commission relates has been provided. Commissions received in advance are recognised as a prepayment until they are due.		
Dulverton tax equivalents		
Dulverton income tax equivalent revenue is recognised when Council's right to receive payment is established and it can be reliably measured.		

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

Proceeds of sale	28	107
Write down value of assets disposed	(421)	(164)
Additional disposal costs	(1)	(8)
Total	<u>(394)</u>	<u>(65)</u>

Accounting policy		
Gains and losses on asset disposals		
The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.		

Note 2.9 Investment revenue from water corporation

Dividend revenue received	106	106
Total investment revenue from water corporation	<u>106</u>	<u>106</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 3 Expenses

Note 3.1 Employee costs

Wages and salaries	2,581	2,587
Annual leave and long service leave	(23)	219
Superannuation	289	218
Fringe benefits tax	21	17
Payroll Tax	118	123
Training	22	9
Professional development	3	2
Protective clothing	12	11
Workers compensation insurance	83	61
Contract employee costs	183	169
Other employment related expenses	18	20
Total employee costs	<u>3,307</u>	<u>3,436</u>
Less capitalised wages	132	108
Net wages	<u>3,175</u>	<u>3,328</u>

Accounting policy		
Employee costs		
Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.		
Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.		
Kentish Council and Latrobe Council have a formal resource sharing agreement. The labour hire cost of Latrobe employees resource shared with Kentish Council is included in wages and salaries above.		

	2023	2022
	\$'000	\$'000
Note 3.2 Materials and services		
General materials	414	337
Contracts - general	5,107	2,739
Fuel	145	136
Fleet maintenance	245	232
Repairs & maintenance	21	20
Minor equipment purchases	18	18
Property holding costs	76	71
Property maintenance costs	18	44
Communications costs	58	51
Marketing and Advertising	97	47
Legal costs	9	48
Levies, Licences etc	51	63
Consultants	407	157
General expenses	741	660
IT maintenance	203	225
Internal Cost Allocation	(273)	(665)
Total materials and services	<u>7,337</u>	<u>4,183</u>

Accounting policy

Materials and services expense

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

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

Note 3.3 Impairment of receivables

Sundry debtors	(1)	-
Total impairment of receivables	<u>(1)</u>	<u>-</u>

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. Councils policy and events giving rise to impairment losses are disclosed in note 4.2.

Note 3.4 Depreciation and amortisation

<i>Property</i>		
Land improvements	47	49
Buildings	426	336
<i>Plant and Equipment</i>		
Plant and Equipment	189	190
Computers, furniture and fittings	58	54
<i>Infrastructure</i>		
Roads, bridges and footpaths	2,610	2,355
Drainage	73	65
Total	<u>3,403</u>	<u>3,049</u>

	2023 \$'000	2022 \$'000
Accounting policy		
Depreciation and amortisation expense		
Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.		
Land improvements, buildings, Infrastructure, plant and equipment and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right-of-use assets are amortised over the lease term. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.		
Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.		
Land, heritage, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year.		
Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless stated:		
		Period Years
Property		
Land improvements		5-100
Buildings		
buildings		20-120
building improvements		20-120
leasehold building improvements		20-120
Plant and Equipment		
plant, machinery and equipment		5-20
fixtures, fittings and furniture		2-20
computers and telecommunications		3-5
Infrastructure		
Roads		
road surface - unsealed roads		3-7
road pavement - sub-base		138-204
road pavement - sealed basecourse		69-102
road surface - sealed roads		12-30
road kerb and channel		80
Bridges		20-80
Other Infrastructure		
footpaths and cycleways		20-80
drainage		50-80

Note 3.5 Finance costs

Interest - Borrowings	106	114
Total	106	114

Accounting policy		
Finance expense		
Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.		
Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the period.		
Finance costs are expensed as incurred. Borrowing costs include interest on bank overdrafts, and interest on borrowings.		

	2023	2022
	\$'000	\$'000
Note 3.6 Other expenses		
External auditors' remuneration (Tasmanian Audit Office)	37	45
Amortisation of pre-paid costs of configuration of cloud-based software system	94	138
Audit panel costs	-	4
Councillors' allowances	145	141
Councillors' expenses	7	1
Councillors training expenses	12	4
Bank Fees	24	37
Election and electoral role expenses	44	3
Electricity & Gas	69	58
Fire levies	239	226
Insurance	164	153
Contributions to community organisations and events	94	90
Community recovery grants - windstorm event June 2022	251	-
Wild Mersey Grant Funds transferred to Latrobe Council	-	531
Registrations and licenses	1	-
Revaluation decrement - investments	-	11
Subscriptions	95	90
Land tax	57	35
Total	1,333	1,567

Accounting policy

Other expenses

Expenses are recognised in the Statement of Profit or Loss and Other 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 4 Current Assets

Note 4.1 Cash and cash equivalents

Cash on hand	1	1
Cash at bank	47	259
Special Committee bank accounts	195	158
Trust bank accounts	4	4
Money market call account	6,618	516
Term Deposits	5,000	-
Total cash and cash equivalents	11,865	938

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

i) Trust funds and deposits (note 7.2)	57	69
Restricted funds	57	69
Total unrestricted cash and cash equivalents	11,808	869

Accounting policy

Cash and cash equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of six months or less, net of outstanding bank overdrafts.

Restricted funds

i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.

	2023	2022
	\$'000	\$'000
Note 4.2 Trade and other receivables		
Current		
Rates debtors	237	101
Other debtors	186	54
Net GST receivable / (payable)	23	100
Total	446	255
Non-current		
Loans and advances to community organisations	10	14
Total	10	14
Total trade and other receivables	456	269

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

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

Note 4.3 Investments		
Current		
Term Deposits	-	12,000
Total	-	12,000
Non-current		
Investment - Community Bank	-	7
Total	-	7

Accounting policy
Financial assets
Council's investment in the Sheffield and Railton Community Bank is classified and measured at fair value through profit or loss.

Note 4.4 Inventories		
Inventories held for distribution	67	38
Inventories held for sale	10	10
Total	77	48

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.

	2023	2022
	\$'000	\$'000
Note 4.5 Other assets		
Current		
Prepayments	352	431
Accrued income	1,531	286
Total	1,883	717

* Accrued income only includes items that are reciprocal in nature.

Note 5 Investments

Note 5.1 Investment in associates

Investments in associates accounted for by the equity method are:

- Dulverton Regional Waste Management Authority	2,467	2,192
Total	2,467	2,192

Dulverton Regional Waste Management Authority

Background

Council is a partner in the Dulverton Regional Waste Management Authority, a joint Authority established under the Local Government Act 1993. The primary activity of the Authority is to operate regional landfill site at Dulverton. Other partners in this Joint Authority are Devonport City, Central Coast and Latrobe Councils.

Council's ownership interest in the Authority at 30 June 2023 was 8.48% (2022: 8.48%). The proportion of voting power held in the Authority is 25%.

Council's share of accumulated surplus(deficit)

Council's share of accumulated surplus(deficit) at start of year	1,551	1,396
Reported surplus(deficit) for year	251	211
Distributions for the year	(56)	(56)
Council's share of accumulated surplus(deficit) at end of year	1,746	1,551

Council's share of reserves

Council's share of reserves at start of year	550	324
Transfers (to) from reserves	79	225
Council's share of reserves at end of year	629	549

Movement in carrying value of specific investment

Carrying value of investment at start of year	2,193	1,812
Share of profit/(loss) after tax	251	211
Share of asset revaluation	79	225
Distributions received	(56)	(56)
Prior year adjustments	-	-
Carrying value of investment at end of year	2,467	2,192

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 Statement of Comprehensive Income.

	2023	2022
	\$'000	\$'000
Note 5.2 Investment in water corporation		
Opening balance	6,786	6,620
Fair Value adjustments on equity investment assets	222	166
Total investment in water corporation	7,008	6,786

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

Accounting policy

Equity Investment

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

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2023, Council holds 0.40% ownership interest in TasWater (2022, 0.41%) which is based on Schedule 2 of the Corporation's Constitution.

Note 6 Non-current assets		
Note 6.1 Property, infrastructure, plant and equipment	2023	2022
	\$'000	\$'000
Summary		
at cost	6,204	5,227
Less accumulated depreciation	(3,426)	(3,199)
	<u>2,778</u>	<u>2,028</u>
at fair value as at 30 June	400,357	254,780
Less accumulated depreciation	(118,340)	(90,623)
	<u>282,017</u>	<u>164,157</u>
Total	<u>284,795</u>	<u>166,185</u>
Property		
Land		
at fair value as at 30 June	8,523	8,291
	<u>8,523</u>	<u>8,291</u>
Land under roads		
at fair value as at 30 June	4,506	4,495
	<u>4,506</u>	<u>4,495</u>
Land improvements		
at fair value as at 30 June	6,360	5,391
Less accumulated depreciation	(895)	(683)
	<u>5,465</u>	<u>4,708</u>
Total Land	<u>18,494</u>	<u>17,494</u>
Buildings		
at fair value as at 30 June	38,021	36,293
Less accumulated depreciation	(20,039)	(18,725)
	<u>17,982</u>	<u>17,568</u>
Total Buildings	<u>17,982</u>	<u>17,568</u>
Total Property	<u>36,476</u>	<u>35,062</u>
Plant and Equipment		
Plant, machinery and equipment		
at cost	3,292	3,276
Less accumulated depreciation	(2,248)	(2,079)
	<u>1,044</u>	<u>1,197</u>
Fixtures, fittings and furniture		
at cost	1,473	1,439
Less accumulated depreciation	(1,178)	(1,120)
	<u>295</u>	<u>319</u>
Total Plant and Equipment	<u>1,339</u>	<u>1,516</u>
Infrastructure		
Roads, Bridges and Footpaths		
at fair value as at 30 June	335,300	194,135
Less accumulated depreciation	(94,227)	(68,760)
	<u>241,073</u>	<u>125,375</u>
Drainage		
at fair value as at 30 June	7,647	6,175
Less accumulated depreciation	(3,179)	(2,455)
	<u>4,468</u>	<u>3,720</u>
Total Infrastructure	<u>245,541</u>	<u>129,095</u>

	2023	2022
	\$'000	\$'000
<i>Works in progress</i>		
Land improvements at cost	27	116
Buildings at cost	292	37
Plant and equipment at cost	12	-
Fixtures, fittings and furniture at cost	26	22
Roads, bridges and footpaths at cost	596	53
Drainage at cost	486	284
<i>Total Works in progress</i>	1,439	512
<i>Total property, infrastructure, plant and equipment</i>	284,795	166,185

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

Reconciliation of property, infrastructure, plant and equipment

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property							
Land	8,291	232	-	-	-	-	8,523
Land under roads	4,495	11	-	-	-	-	4,506
Land improvements	4,707	-	267	(48)	(21)	560	5,465
Total land	17,493	243	267	(48)	(21)	560	18,494
Total buildings	17,569	-	813	(425)	-	25	17,982
Total property	35,062	243	1,080	(473)	(21)	585	36,476
Plant and Equipment							
Plant, machinery and equipment	1,197	-	-	(189)	(18)	53	1,043
Fixtures, fittings and furniture	319	-	-	(58)	-	34	295
Total plant and equipment	1,516	-	-	(247)	(18)	87	1,338
Infrastructure							
Roads, bridges and footpaths	125,375	388	117,198	(2,610)	(376)	1,099	241,074
Drainage	3,720	48	779	(73)	(6)	-	4,468
Total infrastructure	129,095	436	117,977	(2,683)	(382)	1,099	245,542
Works in progress							
Land improvements at cost	116	446	-	-	-	(535)	27
Buildings at cost	37	280	-	-	-	(25)	292
Plant, machinery & equipment at cost	-	66	-	-	-	(54)	12
Fixtures, fittings and furniture at cost	22	38	-	-	-	(34)	26
Roads, bridges and footpaths at cost	53	1,666	-	-	-	(1,123)	596
Drainage at cost	284	202	-	-	-	-	486
Total works in progress	512	2,698	-	-	-	(1,771)	1,439
Total property, infrastructure, plant and equipment	166,185	3,377	119,057	(3,403)	(421)	-	284,795

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

Reconciliation of property, infrastructure, plant and equipment

2022	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property							
Land	5,079	-	3,230	-	(18)	-	8,291
Land under roads	4,495	-	-	-	-	-	4,495
Land improvements	2,828	-	-	(49)	-	1,928	4,708
Total land	12,402	-	3,230	(49)	(18)	1,928	17,494
Total buildings	13,441	-	2,917	(336)	-	1,547	17,568
Total property	25,843	-	6,147	(385)	(18)	3,475	35,062
Plant and Equipment							
Plant, machinery and equipment	1,291	-	-	(190)	(28)	125	1,197
Fixtures, fittings and furniture	223	-	-	(54)	-	150	319
Total plant and equipment	1,514	-	-	(244)	(28)	275	1,516
Infrastructure							
Roads, bridges & footpaths	111,352	-	11,805	(2,355)	(118)	4,691	125,375
Drainage	3,094	-	412	(65)	-	279	3,720
Total infrastructure	114,446	-	12,217	(2,420)	(118)	4,970	129,095
Works in progress							
Land at cost	5	179	-	-	-	(184)	-
Land improvements at cost	907	969	-	-	-	(1,760)	116
Buildings at cost	929	655	-	-	-	(1,547)	37
Plant, machinery & equipment at cost	-	138	-	-	-	(138)	-
Fixtures, fittings and furniture at cost	8	151	-	-	-	(137)	22
Roads, bridges and footpaths at cost	3,022	1,979	-	-	-	(4,948)	53
Drainage at cost	199	91	-	-	-	(6)	284
Total works in progress	5,070	4,162	-	-	-	(8,720)	512
Total property, infrastructure, plant and equipment	146,873	4,162	18,364	(3,049)	(164)	- *	166,185

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

Accounting policy

Recognition and measurement of assets

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

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

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

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

	Threshold \$'000
Land	
Land	10
Land under roads	10
Land improvements	10
Buildings	
Buildings	10
Building improvements	10
Leasehold building improvements	10
Heritage buildings	10
Plant and Equipment	
Plant, machinery and equipment	5
Fixtures, fittings and furniture	5
Computers and telecommunications	5
Leased plant and equipment	5
Roads	
Road pavements and seals	10
Road substructure	10
Road formation and earthworks	10
Road kerb, channel and minor culverts	10
Road other	10
Bridges	
Bridges deck	10
Bridges substructure	10
Bridges other	10
Other Infrastructure	
Footpaths and cycleways	10
Drainage	10
Recreational, leisure and community facilities	10
Waste management	10
Parks, open space and streetscapes	10
Off street car parks	10
Other infrastructure	10

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

Revaluation

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

Land and land under roads	fair value
Land improvements	fair value
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Investment in water corporation	fair value
Work in progress	cost

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment and furniture, fittings and office 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 statement of comprehensive income under other expenses.

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

Land under roads

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

	2023 \$'000	2022 \$'000
Note 7 Current liabilities		
Note 7.1 Trade and other payables		
Trade payables	424	229
Accrued expenses	999	1,100
Resource sharing payables - Latrobe Council	10	742
Payments received in advance	337	321
Rates and charges in advance	260	260
Total trade and other payables	2,030	2,652

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 60 days of invoice receipt.

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

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

Note 7.2 Trust funds and deposits

Refundable bonds and deposits	57	69
Total trust funds and deposits	57	69

Bonds are lodged by developers pending satisfactory hand-over of public infrastructure constructed by the developer at which time they are repaid to the developer or retained to fund costs to remedy any defects.

Note 7.3 Provisions

	Annual leave	Long service leave	Other Leave	Total
	\$ '000	\$ '000	\$ '000	\$ '000
2023				
Balance at beginning of the financial year	160	344	27	531
Additional provisions	161	-	158	318
Amounts used	(191)	(34)	(146)	(369)
Balance at the end of the financial year	130	310	39	479
Current	131	242	39	412
Non-current	-	67	-	67
Total	131	309	39	479
2022				
Balance at beginning of the financial year	229	251	20	500
Additional provisions	149	152	129	429
Amounts used	(218)	(59)	(122)	(397)
Balance at the end of the financial year	160	344	27	531
Current	160	269	27	456
Non-current	-	75	-	75
Total	160	344	27	531
			2023	2022
Employee Numbers			32.7	32.3

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

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

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The 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.

	\$'000	\$'000
Note 8 Non-current		
Note 8.1 Loans and borrowings		
Current		
Commonwealth Bank	142	134
Tascorp - Covid Stimulus Loans	5,100	-
	<u>5,242</u>	<u>134</u>
Non-current		
Commonwealth Bank	488	631
Tascorp - Covid Stimulus Loans	-	5,100
	<u>488</u>	<u>5,731</u>
Total	<u>5,730</u>	<u>5,865</u>
Borrowings		
The maturity profile for Council's borrowings is:		
Not later than one year	5,242	134
Later than one year and not later than five years	488	5,731
Later than five years	-	-
Total	<u>5,730</u>	<u>5,865</u>

Accounting policy

Interest bearing liabilities

The borrowing capacity of Council is limited by the *Local Government Act 1993*. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the 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 a floating charge over Council bank accounts and the rates, charges and fees of the council.

Note	Other financial information	Balance at beginning of reporting year	Opening adjustment	Increment	(Decrement)	Balance at end of reporting year
Note 9.1	Reserves	\$'000		\$'000	\$'000	\$'000
	(a) Asset revaluation reserve					
	2023					
	Associate - Dulverton Waste Management Authority (note 5.1)	550	-	79	-	628
	Infrastructure, land and buildings	132,195	-	119,288	-	251,484
	Total asset revaluation reserve	132,745	-	119,367	-	252,112
	2022					
	Associate - Dulverton Waste Management Authority (note 5.1)	324	-	225	-	549
	Infrastructure, land and buildings	113,832	-	18,364	-	132,196
	Total asset revaluation reserve	114,156	-	18,589	-	132,745

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

(b) Fair value reserve
2023

Equity Investment assets

Investment in water corporation	612	-	222	-	834
Total fair value reserve	612	-	222	-	834

2022

Equity Investment assets

Investment in water corporation	446	-	166	-	612
Total fair value reserve	446	-	166	-	612

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.

	2023	2022
	\$'000	\$'000
Total Reserves	252,946	133,357

Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)

Result from continuing operations	641	967
Depreciation/amortisation	3,403	3,049
(Profit)/loss on disposal of property, infrastructure, plant and equipment	394	65
Capital grants	(3,052)	(1,793)
Capital contributions	(8)	(6)
Contributions of non-monetary assets	(447)	-
Share of Associates Profit/ Loss	(196)	(155)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(187)	208
Decrease/(increase) in other assets	79	(476)
Decrease/(increase) in inventories	(29)	(39)
Increase/(decrease) in trade and other payables	(622)	1,115
Increase/(decrease) in provisions	(52)	31
Increase/(decrease) in other liabilities	-	11
Net cash provided by/(used in) operating activities	(76)	2,977

Note 9.3 Reconciliation of liabilities arising from financing activities

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

	Trust funds, interest-bearing loans and borrowings
	\$'000
Balance as at 1 July 2022	5,934
Cash received	-
Cash repayments	(147)
Balance as at 30 June 2023	<u>5,787</u>
Balance as at 1 July 2021	6,034
Cash received	-
Cash repayments	(100)
Balance as at 30 June 2022	<u>5,934</u>

	2023 \$'000	2022 \$'000
Note 9.4 Financing arrangements		
Bank overdraft	25	25
Unused facilities	<u>25</u>	<u>25</u>

Note 9.5 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund). The Fund was a sub-fund of the Tasplan Superannuation Fund up to 31 March 2021. On 1 April 2021, the Tasplan Superannuation Fund merged (via a Successor Fund Transfer) into the MTAA Superannuation Fund to become Spirit Super. The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 Employee Benefits, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2022 the Council contributed 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.

Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for Council employees.

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

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

The actuarial review concluded that:

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

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

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

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

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

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

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

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

- In terms of Rule 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members’ vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

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

- The Fund is a defined benefit Fund.
- The Fund has been classified as a multi-employer sponsored plan. As the Fund’s assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was \$0 (2021-22, \$0), and the amount paid to accumulation schemes was \$288,536 (2021-22, \$217,667).
- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$0 and the amount to be paid to accumulation schemes is \$293,000.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2022, showed that the Fund had assets of \$49.53 million and members’ Vested Benefits were \$40.79 million. These amounts represented 0.20% and 0.17% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2022 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2022 were \$780,908 and \$229,521 respectively.

	2023	2022
	\$'000	\$'000
Defined benefits fund		
Employer contributions	-	-
Accumulation funds		
Employer contributions	289	218

	2023	2022
	\$'000	\$'000
Note 9.6 Commitments		
Capital Expenditure Commitments		
Buildings	28	43
Plant and equipment	358	392
Roads	84	37
Drainage	223	38
Land Improvements	37	-
Total Capital expenditure commitments	730	510
Operating commitments estimated for the next 12 months		
Contractual commitments at end of financial year but not recognised in the financial report are as follows:		
Information systems and Technology	687	122
Municipal Revaluations	54	54
General Materials and Contracts	353	274
Cradle Coast Authority	55	-
LGAT	36	-
Total contractual commitments	1,185	450

Note 9.7 Contingent liabilities and contingent assets

Contingent liabilities

The Council presently has no significant contingent liabilities.

Guarantees for loans to other entities

The Council does not have any guarantees for loans to other entities.

Contingent assets

The Council does not have any significant contingent assets.

Note 9.8 Financial Instruments

(a) Interest Rate Risk

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

2023

	Weighted Average Interest Rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.03%	6,865	5,000	-	-	-	11,865
Investments		-	-	-	-	-	-
Trade and other receivables		-	-	-	-	456	456
Investment in water corporation		-	-	-	-	7,008	7,008
<i>Total financial assets</i>		6,865	5,000	-	-	7,464	19,329
Financial liabilities							
Trade and other payables	0.00%	-	-	-	-	2,030	2,030
Trust funds and deposits	0.00%	-	-	-	-	57	57
Interest-bearing loans and borrowings	1.75%	-	5,242	488	-	-	5,730
<i>Total financial liabilities</i>		-	5,242	488	-	2,087	7,817
Net financial assets (liabilities)		6,865	(242)	(488)	-	5,377	11,512

2022

	Weighted Average Interest Rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	0.80%	937	-	-	-	-	937
Investments	1.01%	-	12,000	-	-	7	12,007
Trade and other receivables		-	-	-	-	269	269
Investment in water corporation		-	-	-	-	6,786	6,786
<i>Total financial assets</i>		937	12,000	-	-	7,062	19,999
Financial liabilities							
Trade and other payables	0.00%	-	-	-	-	2,652	2,652
Trust funds and deposits	0.00%	-	-	-	-	69	69
Interest-bearing loans and borrowings	1.87%	-	134	5,731	-	-	5,865
<i>Total financial liabilities</i>		-	134	5,731	-	2,721	8,586
Net financial assets (liabilities)		937	11,866	(5,731)	-	4,341	11,413

Note 9.8 Financial Instruments (cont.)

(b) Fair Value

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

Financial Instruments	Total carrying amount as per Statement of Financial Position		Aggregate Net Fair Value	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	11,865	937	11,865	937
Other financial assets	-	7	-	7
Trade and other receivables	456	269	456	269
Investment in water corporation	7,008	6,786	7,008	6,786
Investments	-	12,000	-	12,000
<i>Total financial assets</i>	<u>19,329</u>	<u>19,999</u>	<u>19,329</u>	<u>19,999</u>
<i>Financial liabilities</i>				
Trade and other payables	2,030	2,652	2,030	2,652
Trust funds and deposits	57	69	57	69
Interest-bearing loans and borrowings	5,730	5,865	5,730	5,865
<i>Total financial liabilities</i>	<u>7,817</u>	<u>8,586</u>	<u>7,817</u>	<u>8,586</u>

(c) Credit Risk

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

(d) Risks and mitigation

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

Market risk

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

Interest rate risk

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

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

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

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

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

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

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

Credit risk

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

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

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

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

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

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.7.

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

	Financial Institutions	Government agencies	Other	Total
2023				
Cash and cash equivalents	11,864	-	1	11,865
Trade and other receivables	-	-	456	456
Investments and other financial assets	-	-	-	-
Total contractual financial assets	11,864	-	457	12,321
2022				
Cash and cash equivalents	936	-	1	937
Trade and other receivables	-	-	269	269
Investments and other financial assets	12,000	-	7	12,007
Total contractual financial assets	12,936	-	277	13,213

Ageing of Trade and Other Receivables

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

	2023 \$'000	2022 \$'000
Current (not yet due)	185	153
Past due by up to 30 days	13	5
Past due between 31 and 180 days	63	(132)
Past due between 181 and 365 days	20	4
Past due by more than 1 year	175	237
Total Trade & Other Receivables	456	267

Liquidity risk

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

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

To help reduce these risks we:

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

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

The table below lists the contractual maturities for Council's Financial Liabilities.

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

2023	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	2,030	-	-	-	-	2,030	2,030
Trust funds and deposits	57	-	-	-	-	57	57
Interest-bearing loans and borrowings	2,621	2,621	122	366	-	5,730	5,730
Total financial liabilities	4,708	2,621	122	366	-	7,817	7,817

2022	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	2,652	-	-	-	-	2,652	2,652
Trust funds and deposits	69	-	-	-	-	69	69
Interest-bearing loans and borrowings	67	67	1,433	4,298	-	5,865	5,865
Total financial liabilities	2,788	67	1,433	4,298	-	8,586	8,586

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -1% in market interest 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	
2023	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	11,865	(119)	(119)	119	119
Financial liabilities:					
Interest-bearing loans and borrowings*	5,730	-	-	-	-

* Interest-bearing loans and borrowings are at fixed interest rates and not subject to changes in interest rates.

		Interest rate risk			
		-1%		1%	
		-100 basis points		+100 basis points	
2022	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	938	(9)	(9)	9	9
Investments	12,000	(120)	(120)	120	120
Financial liabilities:					
Interest-bearing loans and borrowings*	5,865	-	-	-	-

* Interest-bearing loans and borrowings are at fixed interest rates and not subject to changes in interest rates.

Note 9.9 Fair Value Measurements

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

- Investment in water corporation
- Property, infrastructure, plant and equipment
 - Land, land under roads, land improvements
 - Buildings
 - Roads, bridges and footpaths
 - Drainage

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 at 30 June 2023.

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 2023

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	7,008	7,008
Land	6.1	-	8,523	-	8,523
Land under roads	6.1	-	-	4,506	4,506
Land improvements	6.1	-	-	5,465	5,465
Buildings	6.1	-	372	17,610	17,982
Roads, bridges, footpaths & cycleways	6.1	-	-	241,073	241,073
Drainage	6.1	-	-	4,468	4,468
		-	8,895	280,130	289,025

As at 30 June 2022

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	6,786	6,786
Land	6.1	-	8,291	-	8,291
Land under roads	6.1	-	-	4,495	4,495
Land improvements	6.1	-	-	4,708	4,708
Buildings	6.1	-	372	17,196	17,568
Roads, bridges, footpaths & cycleways	6.1	-	-	125,375	125,375
Drainage	6.1	-	-	3,720	3,720
		-	8,663	162,280	170,943

Transfers between levels of the hierarchy

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

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

(b) Highest and best use

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

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

Investment in water corporation

Refer to Note 5.2 for details of valuation techniques used to derive fair values.

Land

Land fair values were revalued as at 1 July 2021 based on fresh valuations issued by the Valuer-General. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre.

Land under roads

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

Land improvements

A revaluation of land improvement assets was undertaken by Council Engineering Officers effective 30 June 2023. The valuations are based on standard replacement rates determined by known purchase and installation costs for each type of land improvement.

Buildings

Building assets were revalued as at 30 June 2023 by Council Engineering Officers.

Where there is a market for Council building assets, fair value has been revalued as at 30 June 2022 based on fresh valuations as at 1 July 2021 issued by the Valuer-general. These valuations were derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant input into this valuation approach was price per square metre.

Where Council buildings are of a specialist nature and there is no active market for the assets, the fair value has been determined on the basis of replacement with a new asset having similar service potential. The gross current values were derived from reference to market data for recent projects and costing guides.

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

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). These other inputs are not significant to the overall valuation.

Infrastructure assets

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

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

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

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives are disclosed in Note 3.4.

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

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

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. Sealed roads are managed in segments according to changes in key characteristics such as road width or date of sealing. All road segments are then componentised into formation, sub-pavement, pavement and surface. Except for assessment of CRC of formation costs, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes each segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

Roads, footpaths & cycleways were revalued as at 30 June 2023 by Council Engineering Officers following the method described below.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of a minimum 300mm (150mm sub-base plus 150mm base-course). For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Agreement (EA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years. Where similar projects have not been recently undertaken, unit costs of neighbouring Councils is considered where appropriate.

Bridges

A full valuation of bridges assets was undertaken as at 30 June 2023 by Council Engineering Officers. 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.

Drainage

A full valuation of drainage assets was undertaken as at 30 June 2023 by Council Engineering Officers. Similar to roads, stormwater and drainage assets are managed in segments; pits and pipes being the major components.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Other Infrastructure

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

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Investment in Water Corporation	\$7,008	Refer to note 5.2 for a description of the valuation basis.		
Land under roads	\$4,506	Adjustments for englobo (undeveloped and/or unserviced) characteristics, access rights, private interests of other parties and entitlements of infrastructure assets and services	The Valuer General does not disclose the range of adjustments	The higher the adjustment, the lower the fair value
Buildings	\$17,610	Estimates of residual value and useful life	Residual values - nil Useful life - 20-120 years	The higher the residual value, the higher the fair value. The higher the useful life, the higher the fair value
Roads, bridges, footpaths and cycleways	\$241,073	Estimates of residual value and useful life	Residual values - nil Useful life - 3-204 years	The higher the residual value, the higher the fair value. The higher the useful life, the higher the fair value
Drainage	\$4,468	Estimates of residual value and useful life	Residual values - nil Useful life - 50-80 years	The higher the residual value, the higher the fair value. The higher the useful life, the higher the fair value

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

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 assets with recurring fair value measurements are detailed in note 6 (Property, infrastructure, plant and equipment). 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, investment in water corporation, (recurring fair value measurements) is set out in note 6.1 and 5.2.

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

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

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

The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (level 2).

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

Note 9.10

Events occurring after balance date

(a)

There were no subsequent events that have impacted the financial position and results of operations of Council as at and for the year ended 30 June 2023.

Note 10 Other matters

Note 10.1 Related party transactions

(i) Responsible Persons

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

Councillors Councillor Kate Haberle (Mayor November 2022 to current, Councillor November 2014 to current)
Councillor Tim Wilson (Mayor November 2018 to October 2022, Deputy Mayor November 2009 to October 2018)
Councillor Don Thwaites (Deputy Mayor November 2018 to October 2022, Mayor November 2007 to October 2018)
Councillor Penny Lane (Deputy Mayor November 2022 to current, Councillor November 2007 to current)
Councillor Rodney Blenkhorn (Councillor November 2014 to current)
Councillor Linda Cassidy (Councillor November 2014 to current)
Councillor Phillip Richards (Councillor November 2014 to current)
Councillor Steve Mawer (Councillor November 2018 to October 2022)
Councillor Nicole Meijer (Councillor November 2018 to October 2022)
Councillor Simone Haigh (Councillor November 2022 to current)
Councillor Phil Dickinson (Councillor November 2022 to current)
Councillor Terry Hughes (Councillor November 2022 to current)

General Manager Gerald Monson - April 2010 to current

(ii) Councillor Remuneration

Position	Period	Short term benefits		Total Compensation AASB 124	Expenses ²	Total allowances and expenses section 72
		Allowances	Vehicles ¹			
		\$	\$	\$	\$	\$
Mayor	Full Year	44,551	-	44,551	4,985	49,536
Deputy Mayor	Full Year	34,860	-	34,860	463	35,323
Councillors	Full Year	66,039	-	66,039	1,362	67,401
Total		145,450	-	145,450	6,810	152,260

Position	Period	Short term benefits		Total Compensation AASB 124	Expenses ²	Total allowances and expenses section 72
		Allowances	Vehicles ¹			
		\$	\$	\$	\$	\$
Mayor	Full Year	39,576	-	39,576	232	39,808
Deputy Mayor	Full Year	22,616	-	22,616	-	22,616
Councillors	Full Year	79,195	-	79,195	1,033	80,228
Total		141,387	-	141,387	1,265	142,652

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

(iii) Key Management Personnel Remuneration

2023	Number of employees	Short term employee benefits				Post employment benefits		Non-monetary Benefits ⁷	Total
		Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super-annuation ⁵	Termination Benefits ⁶		
Remuneration band		\$	\$	\$	\$	\$	\$	\$	
\$40,001 - \$60,000	1	28,038	-	4,047	-	2,944	-	8,701	43,730
\$120,001 - \$140,000	1	104,391	-	11,246	-	9,687	-	-	125,324
\$180,001 - \$200,000	1	148,798	-	22,621	-	18,600	-	6,734	196,753
Total		281,227	-	37,914	-	31,231	-	15,435	365,807

Less key management personnel hired to Latrobe Council (est 1.1 FTE)	(201,194)
Add key management personnel services hired from Latrobe Council (est 1.35 FTE)	-
Net total cost of key management personnel 2023	164,613

2022	Number of employees	Short term employee benefits				Post employment benefits		Non-monetary Benefits ⁷	Total
		Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super-annuation ⁵	Termination Benefits ⁶		
Remuneration band		\$	\$	\$	\$	\$	\$	\$	
\$140,001 - \$160,000	1	122,855	-	8,749	-	12,027	-	1,949	145,580
\$180,001 - \$200,000	1	143,053	-	9,217	-	18,565	-	15,472	186,307
Total		265,908	-	17,966	-	30,592	-	17,421	331,887

Less key management personnel hired to Latrobe Council (est 1.1 FTE)	(182,538)
Add key management personnel services hired from Latrobe Council (est 1.35 FTE)	274,092
Net total cost of key management personnel 2022	423,441

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

² Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes. These payments are capped at 15% of base salary. [This includes such items as retention bonuses in culmination with termination.]

³ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

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

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

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

⁷ Non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc).

(iv) Remuneration Principles

Councillors

Regulation 42(2) of the *Local Government (General) Regulations 2015* (the Regulations) specifies the allowances payable to councillors and mayors and deputy mayors following the last review in 2008. The allowances payable from 1 November 2014 are set out in Schedule 4 of the Regulations.

Executives

Remuneration levels for key management personnel are set in accordance with market based salaries relative to the responsibilities and accountability of the position

The employment terms and conditions of senior executives are contained either in Council's Enterprise Agreement or 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.

(v) Transactions with subsidiaries, associates and joint ventures

Council's interests in, associates is detailed in note 5.1

Transactions with associates

Nature of the transaction	Amount of the transactions during the year	Outstanding balances, including commitments at year end	Terms and conditions	Provisions for doubtful debts related outstanding balances	The expense recognised during the period relating to bad or doubtful debts due from related parties
<i>Waste disposal services</i> ¹	\$535,631	\$31,090	30-day terms on invoices	-	-
<i>National Taxation Equivalent Regime (NTER) receipts</i> ²	\$72,527	Council recorded accrued revenue of \$16,162	As per section 71 of the Government Business Enterprises Act 1995	-	-
<i>Dividends</i> ³	\$55,968	-	As determined by the Board of Dulverton Waste management Authority	-	-

¹ Council incurs gate fees for disposal of waste collected as part of its kerbside waste collection services and disposal of waste transferred from its waste transfer stations. Amounts are payable monthly.

² As part owner of Dulverton Waste Management Authority, Council receives quarterly income tax equivalent payments from the authority.

³ As part owner of Dulverton Waste Management Authority, Council receives dividend payments from time to time as declared by the board of the authority.

(iv) Transactions with related parties

During the period Council entered into the following transactions with related parties.

<i>Nature of the transaction</i>	<i>Amount of the transactions during the year</i>	<i>Outstanding balances, including commitments at year end</i>	<i>Terms and conditions</i>	<i>Provisions for doubtful debts related outstanding balances</i>	<i>The expense recognised during the period relating to bad or doubtful debts due from related parties</i>
Membership contributions - Cradle Coast Authority (CCA) ¹	\$58,113	\$0	30-day terms on invoices	-	-
Telephone cost reimbursements - Cradle Coast Authority (CCA)	\$9,462	\$0	30-day terms on invoices	-	-
I-pad replacement - Cradle Coast Authority (CCA)	\$9,278	\$0	30-day terms on invoices	-	-

¹ With membership on the member representatives group, council has significant influence over the operations of Cradle Coast Authority. Council pays membership fees to CCA quarterly

(v) Loans and guarantees to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party are nil.

(vi) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are nil.

(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
- Dog registration
- Use of Council's swimming pool

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

Note 10.2 Special committees and other activities

The council has established a number of Special Committees under section 24 of the Local Government Act 1993 to manage Council facilities on behalf of Council. These Special Committees do not have separate legal identity to council and their income, expenditure, assets and liabilities are included in Council's Statement of Comprehensive Income and Statement of Financial Position. In accordance with Section 84(2)(d) of the Local Government Act the following statement shows the revenue and expenditure of these special committees.

2023

Special Committee	Opening Bank Balance	Revenue	Expenditure	Balance Sheet Transfers	Closing Bank Balance
Barrington Hall Committee	25,878	10,035	775	1,850	36,988
Beulah Hall Committee	12,993	904	1,685	-	12,212
Claude Road Hall Committee	18,886	22,487	30,495	3,700	14,578
Kentish Museum	11,064	123	3,542	7,430	15,075
Railton Community Facilities Committee	11,930	1,356	1,288	13,953	25,951
Railton Recreation Ground Committee	2,764	17	578	1,850	4,053
Working Art Space Sheffield	8,806	81,517	67,230	-	23,093
Wilmot Memorial Hall Committee	28,586	6,304	8,460	1,850	28,280
Wilmot Rec Ground Committee	16,428	-	-	1,850	18,278
Railton Neighbourhood Centre	8,065	15,590	11,712	4,450	16,393
Railton Squash Committee	5,662	-	-	(5,662)	-
Railton Recreation and Community Centre	6,441	-	-	(6,441)	-
	157,503	138,333	125,765	24,830	194,901

2022

Special Committee	Opening Bank Balance	Revenue	Expenditure	Balance Sheet Transfers	Closing Bank Balance
Barrington Hall Committee	24,232	872	1,076	1,850	25,878
Beulah Hall Committee	13,388	-	2,245	1,850	12,993
Claude Road Hall Committee	18,886	-	-	-	18,886
Kentish Museum	11,064	-	-	-	11,064
Railton Community Facilities Committee	16,970	1,349	4,399	- 1,990	11,930
Railton Recreation Ground Committee	2,764	-	-	-	2,764
Working Art Space Sheffield	4,107	42,410	39,561	1,850	8,806
Wilmot Memorial Hall Committee	26,780	4,121	4,165	1,850	28,586
Wilmot Rec Ground Committee	14,578	-	-	1,850	16,428
Railton Neighbourhood Centre	4,891	12,168	10,844	1,850	8,065
Railton Squash Committee	4,809	634	1,631	1,850	5,662
Railton Recreation and Community Centre	-	1,553	802	5,690	6,441
	142,469	63,107	64,723	16,650	157,503

Note 10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent revised budget 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

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2023 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

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

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows. This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values. Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value. The Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

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

Note 10.4 Significant Business Activities

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

	O'Neill's Creek Overnight Camping	
	2023	2022
<i>Revenue</i>		
User Charges	4,132	3,339
Total Revenue	4,132	3,339
<i>Expenditure</i>		
<i>Direct</i>		
Employee Costs	912	853
Materials and Contacts	1,269	1,616
Total Expenses	2,181	2,469
<i>Notional cost of free services received</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	370	473
Opportunity cost of capital	1,542	1,105
Total Capital Costs	1,912	1,578
<i>Competitive neutrality adjustments</i>		
Rates and land tax	2,330	1,200
	2,330	1,200
<i>Calculated Surplus/(Deficit)</i>	(749)	(803)
Tax Equivalent rate	30%	30%
Taxation equivalent	(225)	(241)
Competitive neutrality costs	2,105	959

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

The income tax rate is 30%

The return on capital is 5% (2022 5%)

Note	10.5 Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(a)	Underlying surplus or deficit					
	Net result for the year		641	968	2,061	1,992
	Less non-operating income					
	National disaster relief grants received		(1,833)	-	-	(2)
	Grants specifically for capital expenditure		(1,219)	(1,325)	(1,812)	(1,246)
	Grants for renewal of assets		-	(468)	(468)	(187)
	Grants received in advance - current year		(3,235)	(2,286)	(1,313)	(1,493)
	Capital contributions - cash		(8)	(6)	(5)	(25)
	Contributions non-monetary assets		(447)	-	-	-
	Grants received in advance - prior year		2,286	1,313	1,493	1,346
	Add non-operational expenses					
	Disaster relief and recovery expenditure		2,545	261	-	-
	Grant funds transferred to Latrobe Council		-	531	-	-
	Underlying surplus/deficit		<u>(1,270)</u>	<u>(1,012)</u>	<u>(44)</u>	<u>385</u>

The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.

(b)	Underlying surplus ratio					
	Underlying surplus or deficit		<u>(1,270)</u>	<u>(1,012)</u>	<u>-44</u>	<u>385</u>
	Recurrent income*		12,881	11,475	10,015	9,911
	Underlying surplus ratio %	0%	-10%	-9%	0%	4%

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

Council's underlying surplus ratio trend is above the benchmark ratio of 0%. This indicates that Council is generating recurrent income in excess of that needed to fund recurrent expenditure.

(c)	Net financial liabilities					
	Liquid assets less		13,919	13,527	12,827	12,433
	total liabilities		(8,296)	(9,117)	(8,071)	(3,666)
	Net financial liabilities	0	<u>5,623</u>	<u>4,410</u>	<u>4,756</u>	<u>8,767</u>

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

(d)	Net financial liabilities ratio					
	Net financial liabilities		<u>5,623</u>	<u>4,410</u>	<u>4,756</u>	<u>8,767</u>
	Recurrent income*		12,881	11,475	10,015	9,911
	Net financial liabilities ratio %	0% - (50%)	44%	38%	47%	88%

This ratio indicates the net financial obligations of Council compared to its recurrent income. As the trend of the ratio is higher than the 0% benchmark the ratio indicates that Council is generating more than sufficient funds to meet total liabilities.

Note	10.5 Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
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(e) Asset consumption ratio

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

Transport Infrastructure

<u>Depreciated replacement cost</u>		241,073	125,375	111,352	110,863
Current replacement cost		335,300	194,135	171,078	168,461
Asset consumption ratio %		72%	65%	65%	66%

Buildings

<u>Depreciated replacement cost</u>		17,982	17,568	13,441	13,366
Current replacement cost		38,021	36,293	28,584	28,179
Asset consumption ratio %		47%	48%	47%	47%

Drainage

<u>Depreciated replacement cost</u>		4,468	3,720	3,094	2,907
Current replacement cost		7,647	6,175	5,191	4,942
Asset consumption ratio %		58%	60%	60%	59%

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

(f) Asset renewal funding ratio

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

Transport Infrastructure

<u>Projected capital funding outlays**</u>		18,816	16,306	17,191	21,392
Projected capital expenditure funding***		16,134	18,313	19,015	21,464
Asset renewal funding ratio %	90-100%	117%	89%	90%	100%

Buildings

<u>Projected capital funding outlays**</u>		417	872	556	489
Projected capital expenditure funding***		0	0	0	17
Asset renewal funding ratio %	90-100%	0%	0%	0%	2876%

Drainage

<u>Projected capital funding outlays**</u>		0	246	310	345
Projected capital expenditure funding***		6	7	7	7
Asset renewal funding ratio %	90-100%	0%	3663%	4702%	4929%

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

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

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

Where the ratio is above the benchmark of 90-100% it indicates that Council is intending to expend more capital expenditure than is indicated as required within the long term strategic asset plan.

Note	10.5 Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(g)	Asset sustainability ratio					
	<u>Capex on replacement/renewal of existing assets</u>		1,398	1,483	3,773	2,426
	Annual depreciation expense		3,403	3,049	3,113	2,960
	Asset sustainability ratio %	100%	41%	49%	121%	82%

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

Where the ratio is less than the 100% benchmark it indicates that council is not expending sufficient funds to replace existing assets as measured by the depreciation expense.

	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
2023			
Roads and Bridges	954	563	1,517
Stormwater Assets	34	168	202
Buildings	261	19	280
Land	-	181	181
Land Improvements	48	353	401
Office Furniture and Equipment	47	17	64
Plant and Equipment	54	-	54
Total	1,398	1,301	2,699
2022			
Roads and Bridges	1,264	715	1,979
Stormwater Assets	6	84	90
Buildings	16	703	719
Land	-	181	181
Land Improvements	-	969	969
Office Furniture and Equipment	125	26	151
Plant and Equipment	72	66	138
Total	1,483	2,744	4,227

Certification of the Financial Report

The financial report presents fairly the financial position of the Kentish Council as at 30 June 2023 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.



Gerald Monson
General Manager
B.Bus (Public Adm); FLGMA

Date : 19/02/2024