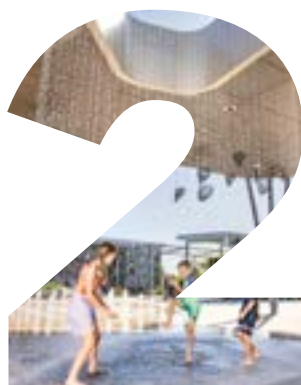


IPSWICH CITY COUNCIL ■ ANNUAL REPORT





ACKNOWLEDGEMENT OF COUNTRY

Ipswich City Council respectfully acknowledges the Traditional Owners as custodians of the land and waters we share. We pay our respects to their Elders past, present and emerging, as the keepers of the traditions, customs, cultures and stories of proud peoples.

The Ipswich City Council – Indigenous Accord Symbol Story

This symbol represents both Indigenous and Non-Indigenous People coming together, living and working towards a brighter future for the City of Ipswich and the greater Ipswich region.

Starting from the inner circle, these dots represent the Traditional Owners of the Land, the blue circle with fish represents the river and abundance. Moving outwards the landscape is represented including the rolling hills which surround the city. The triangular motifs represent a brighter future for Ipswich. The seated people around the outside represent members of the Ipswich City Council and members representing the Accord working together. **Riki Salam, We are 27 Creative.**

Check out the Indigenous Accord at [Ipswich.qld.gov.au](https://www.ipswich.qld.gov.au)



Ipswich City Council presents the City of Ipswich's Annual Report for 2022–2023. This report describes Ipswich City Council's performance over the 2022–2023 financial year against the objectives of the Annual Plan and Budget 2022–2023 and the priorities of council's five-year Corporate Plan, iFuture – 2021–2026.

The 2022–2023 financial year is the second year of alignment to council's Corporate Plan. This report meets council's obligations under the *Queensland Local Government Act 2009* and the *Queensland Local Government Regulation 2012* as well as various pieces of legislation that require information inclusion in council's Annual Report. Ipswich City Council has obtained external assurance for the financial statements contained in this report.

Visit [Ipswich.qld.gov.au](https://www.ipswich.qld.gov.au) for more information about council's activities, policies and plans for the future.

As part of council's environmental commitment to reducing waste, we encourage you to download a digital copy of this report instead of printing. You can request a printed copy by contacting council.

Council values your feedback on this Annual Report. Contact us by:

EMAIL: council@ipswich.qld.gov.au

POST: City of Ipswich, PO Box 191, Ipswich QLD 4305

PHONE: +61 7 3810 6666

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OUR CITY



MAYOR'S MESSAGE



The 2022-2023 financial year was a busy period of recovery, renewal and resilience. The healing continued from flooding, and community assets were rebuilt and renewed. Globally, as we climbed out of a pandemic, the war in Ukraine ensured that our nation's supply chains and our economy continued to be strongly stretched.

Council sought to face these challenges head-on. We delivered on the \$30 million allocated in the 2022-2023 Budget for flood recovery and moved towards a better future, with \$810,000 spent on future flood mitigation and \$229 million invested in the financial year to upgrading our local road networks, improving our parks and sporting fields, and delivering strategic transport projects to keep our communities moving.

Ipswich is the fastest growing city in Queensland, growing at a rate of 2.6 per cent since 2021-2022. There were 90,496 dwellings and new residents increased by 29 per cent compared to the previous year, with 6,228 new residents now calling Ipswich home.



“ On average six new houses were built every day in Ipswich.



Residents have new waste services, new parks, better roads and more urban greening. We still have more work to do and we are building on this with the \$692 million budget for 2023-2024.

Ipswich's tourism sector recovered from the COVID-19 pandemic to post a record expenditure level of \$321 million in visitor spending, as travellers discovered our beautiful heritage city has much to offer through its historic charm, world class outdoor activities and exceptional food and beverage offerings.

With a growing population and growing visitor numbers, industry and community confidence has continued to expand. The city's economy soared past the \$12 billion mark in the 12 months ending 30 June 2023, representing \$614 million year-on-year growth.

We continued to consolidate this in 2022-2023. To build the economy of the future with more high-value and diverse employment opportunities, council collaborated with business, education partners and government to create the Economic Development Strategy 2023-2027. This is a clear strategy for sustainable economic growth. By 2027, together we plan to have created 11,500 new jobs and boosted economic growth by \$6.5 billion.

This council is now nearing completion of its four-year term and I am extremely proud of the achievements made over these unprecedented and challenging times.

We thank all residents for the ongoing support and patience shown as we continue to build Ipswich as a destination of choice to invest, live, learn, work and play.

Mayor Teresa Harding
City of Ipswich



CEO'S MESSAGE



The 2022-2023 year presented an array of opportunities and challenges we have navigated together while continuing to deliver our vital and diverse core services to the Ipswich community.

The community counts on us to deliver core services in many important areas, from city maintenance, construction of new city assets, natural environment and land management, animal management, arts, culture, community development, economic development, planning and development, sport and recreation and resource recovery – to name only a few.

We continue to strive to work together to rebuild the trust of the workforce and the community we serve and become a trusted and leading organisation.

We delivered on the first year of our three-year Customer Experience (CX) Strategy making steps towards our CX vision of 'we listen, we care and we deliver great everyday experiences – every day'. We know that we have a lot more to do to achieve this vision and are working hard to make the necessary improvements to processes, systems, capabilities and tools.

We also delivered on the first year of our Effective Asset Management Project to improve the governance structure, policy, plans, culture, training and practices in asset management. This key corporate project is continuing across the next four years.

Council progressed major work on the new draft Ipswich Planning Scheme - Ipswich Plan 2024 – and draft Local Government Infrastructure Plan, with drafts going to community consultation. This new draft planning scheme is the first since 2006 and is designed to help manage sustainable growth in the community.

A new community funding program launched where community groups can now apply for financial support of up to \$5,000 for events all year round and we continued to partner with community organisations to build capability and capacity.

120,000 free plants were distributed to Ipswich residents through council's free plant program and in the overall flood clean up, council worked tirelessly to remove almost 12 tonnes of debris across 104 locations in Ipswich.



We highly value the natural environment, so a highlight of this year was the launch of the new Natural Environment Strategy 2023.



The Natural Environment Strategy identifies priority objectives and approaches to conserve, protect and restore ecosystems to achieve more resilient landscapes now and for future generations.

We continued to deliver on our 2021-2026 corporate plan, iFuture, with 80 per cent of our key deliverables from the 2022-2023 Annual Plan completed or progressing on track.

I'm proud to provide this message and share my heartfelt thanks to the entire Council team for all of their work together proudly enhancing the quality of life for the Ipswich community.

Sonia Cooper



ABOUT IPSWICH

Ipswich is growing and changing at a fast pace. The population of Ipswich, as at 30 June 2023, 248,000 people, is expected to grow to 533,000 by 2046.

Ipswich City Council provides services across 1,090 square kilometres, from Pine Mountain in the north, to Peak Crossing in the south, Springfield to the east and Rosewood to the west.

Ipswich is known traditionally in the Yagara language as Tulumur and has been home to Aboriginal people since before the beginnings of recorded European settlement. As Queensland's oldest provincial city, Ipswich's history is rich, and it is a community that takes pride in celebrating, protecting and respecting this richness.

Ipswich has developed a strong reputation for preserving built and natural heritage spaces, with some 7,500 heritage protected places listed in Ipswich.

Beginning as a mining settlement town in 1843, Ipswich grew along and around the Bremer River. Over time, Ipswich has transformed and diversified into a modern, multicultural city with defence, manufacturing, transport, logistics, construction, education, health care, tourism and hospitality now driving the local economy.

Ipswich is a network of connected urban centres and areas, rural townships and villages within a wider rural hinterland, each with their own identity, with Ipswich

Central being the civic and cultural heart of the city and the western growth corridor of South East Queensland.

Population growth has been driven by younger families being attracted to the region's affordability and lifestyle offerings, along with new business and industry possibilities.

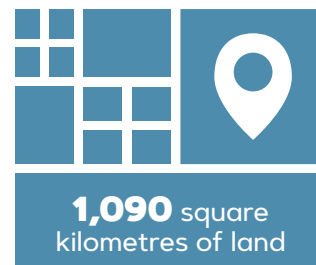
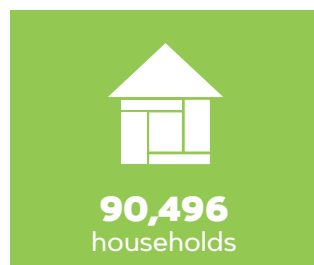
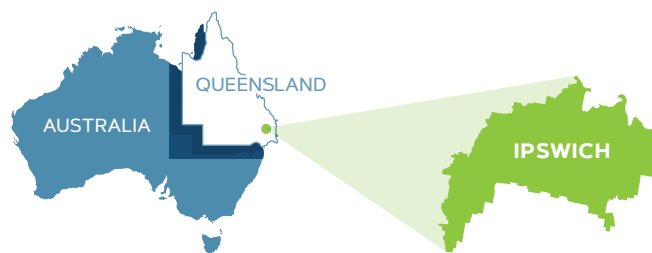
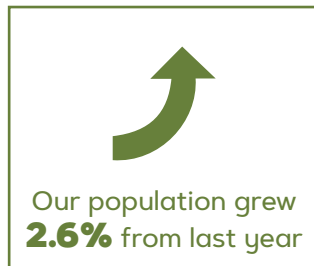
There are about 90,500 households across Ipswich, with a quarter of those households being families with children aged 14 or less. The overall median age in Ipswich is 33, compared with Queensland's median age of 38.

The Ipswich region is made up of a uniquely diverse natural environment that is home to more than 2,000 native plants and animals, including 46 rare or threatened species of fauna and flora. The natural environment is a drawcard for new residents and visitors alike.

Council maintains more than 11,000 kilometres of waterways, 219 nature reserves and oversees more than 6,646 hectares of conservation estates on behalf of the residents of Ipswich and Queensland. In all, more than 7,000 hectares of natural areas are owned and/or managed by council.

Council is proud of this city's history and proud of the vital community it is helping to shape with residents now and into the future.





*Information sourced from: Australian Bureau of Statistics, Ipswich Population Modeller and Ipswich City Council.
Figures provided are as at 30 June 2023.*



YOUR COUNCIL

Council's strategic leadership is provided by an elected mayor and eight councillors who serve to deliver transparent, accountable and effective local governance to the city. For further information on the city's Mayor and Councillors go to ipswich.qld.gov.au.

MAYOR

Mayor Teresa Harding

Mayor Teresa Harding was officially sworn in as the 51st Mayor of Ipswich in April 2020 and is the first female Mayor in the city's 163-year history.

She brings to council more than 35 years of business, government and not-for-profit leadership, and more than 15 years' experience in leading large teams and managing complex projects within the public sector. Mayor Harding held senior roles in the private sector in the fields of information technology and sales.

A career highlight for Mayor Harding was working in the Department of Defence where she spent seven years working on the F111 fighter jets at RAAF Base Amberley. She was promoted to Director Strike Reconnaissance Systems Program Office and led the maintenance, and later decommissioning, of the fleet of F111 fighter jets. Mayor Harding was privileged enough to have had a flight in the F111 in 2010.

A passionate lifelong volunteer, Mayor Harding is an active Rotarian with the Ipswich City Club, was the president of the Co-ordinating Organisation for the Disabled in Ipswich, has been on the P&C committee for her children's schools and was the secretary and treasurer of a multicultural football club.

She holds a Master in Management, Post Graduate Diploma in Management, Post Graduate Certificate in Information Technology, Diploma in Small Business Enterprises, has completed the Australian Institute of Company Directors Course and is a graduate of the Australian Command and Staff course at the Australian War College. Mayor Harding was awarded the 2021 McKinnon Prize for Emerging Political Leader of the Year for her leadership in introducing transformational transparency reforms to improve the accountability of officials elected to local government.

Mayor Harding is Chair, Growth, Infrastructure and Waste Committee, Chair, Local Disaster Management Group and Chair, Ipswich 2032 Legacy Working Group.



COUNCILLORS

DIVISION 1

Cr Sheila Ireland

Councillor Ireland is a proud fifth generation Ipswichian and part of the local Walker family who opened a coal mine in Ipswich in 1874. Educated at St Mary's College; before coming to council she owned retail businesses in Ipswich City Square for 16 years. Cr Ireland has been on the boards of Apprenticeship Queensland and St Andrew's Hospital, and chaired several committees during four previous terms on council between 2004–2018, most notably Health, Security and Regulatory Services.



Cr Jacob Madsen, Deputy Mayor (July 2022 – April 2023)

Councillor Madsen has lived his entire life in Ipswich, moving between the suburbs of North Ipswich, Wulkuraka, Walloon, Silkstone and Ripley, where he now lives with his family. Cr Madsen was elected to Ipswich City Council in 2020, and in March 2022 was appointed Deputy Mayor, becoming the youngest person to serve in this role in Ipswich's history. Cr Madsen holds a Bachelors Degree in Commerce and the Arts, majoring in political science and accounting. He is a passionate trade unionist, dedicated to ensuring all Ipswich residents have access to fair and equitable working conditions. Cr Madsen is Chair of the Governance and Transparency Committee and Deputy Chair, Economic and Industry Development Committee.



DIVISION 2

Cr Nicole Jonic

Councillor Jonic is a long term Ipswich resident and loves living in the eastern suburbs together with her husband, Julian, and their two young children. Cr Jonic is an Accountant and Tax Agent, establishing her own Ipswich firm almost a decade ago. Along with being passionate about the success of Ipswich, Cr Jonic wants all residents to benefit from the region's growth. Cr Jonic is a member of the Institute of Public Accountants, a Fellow of the Tax Institute Australia and previously managed State operations for a Queensland-wide firm before starting her own family. Cr Jonic is Chair, Economic and Industry Development Committee and Deputy Chair, Ipswich Central Redevelopment Committee.



Cr Paul Tully

Councillor Tully was Queensland's longest serving councillor, from 1979–2018 and has come back with renewed energy. Cr Tully has a law degree from the University of Queensland and has a keen interest in keeping bees. He is currently the Local Government Association of Queensland Policy Executive representative for South East District No. 2 (Western Region). Cr Tully is Deputy Chair, Growth, Infrastructure and Waste Committee.



DIVISION 3

Cr Marnie Doyle

Councillor Doyle was born and raised in Ipswich and now resides in Sadliers Crossing. She is a St Mary's old girl and holds a Bachelor of Laws and Master of Laws. Cr Doyle brings a wealth of corporate experience to council having worked for almost 25 years as a banking and finance lawyer. Cr Doyle has undertaken extensive work on projects including open data, privacy and digital transformation – important issues in Australia with a direct impact on local government. Appointed in January 2022 as a member of the Queensland Heritage Council, the independent statutory body established by the Queensland Parliament principally to decide which places are entered in the Queensland Heritage Register, Cr Doyle is passionate about preserving Ipswich heritage and history for future generations. Cr Doyle is Chair of the Ipswich Central Redevelopment Committee.



Cr Andrew Fechner

Councillor Andrew Fechner was first elected to Ipswich City Council in March 2020 and is the youngest councillor in the city's 163 year history. Cr Fechner is a business owner who spent the five years prior to his election building two successful hospitality businesses in Ipswich Central, providing local jobs and supporting the local community. With a focus on the environment and sustainability issues, Cr Fechner aims to be a strong voice for current and future residents.

Cr Fechner is Chair, Community, Culture, Arts and Sport Committee and Deputy Chair, Environment and Sustainability Committee.



DIVISION 4

Cr Kate Kunzelmann

Councillor Kunzelmann is a former nurse, nurse manager and education manager and has lived in Ipswich since 1981, currently residing in Wulkuraka. She is a graduate of the Australian Institute of Company Directors and holds board experience. Cr Kunzelmann is Justice of Peace (Qualified) and a long term member of Zonta and other community groups.

Cr Kunzelmann is Deputy Chair, Community, Culture, Arts and Sport Committee, Chair, Local Recovery and Resilience Group and Deputy Chair, Local Disaster Management Group.



Cr Russell Milligan, Deputy Mayor (April 2023 – current)

Councillor Milligan comes from an extended family of local government elected representatives. Raised on his multigenerational family grazing property, he has a background in matters affecting rural residents.

Cr Milligan was a Military Police Platoon Commander and immediately prior to being elected was a contractor telecommunications technician performing the network build for the NBN rollout. His community involvement includes SES, Rural Fire Brigade, RSL Sub-Branch, Freemasonry and community fundraising.

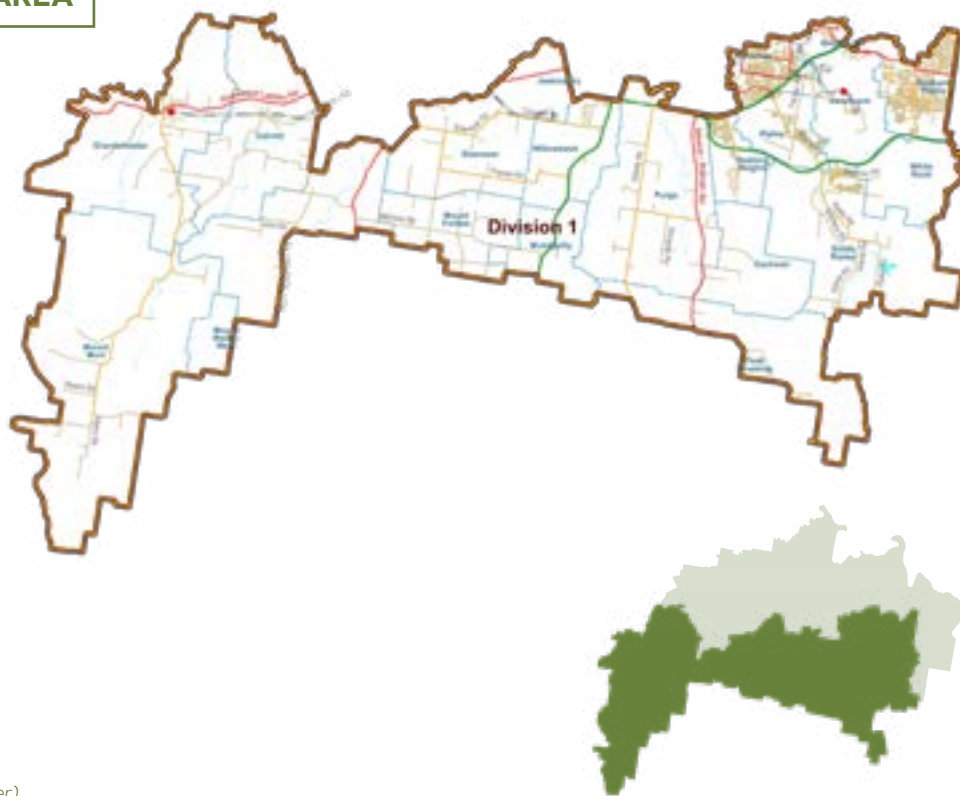
Cr Milligan is Chair, Environment and Sustainability Committee; and Deputy Chair, Governance and Transparency Committee.



DIVISIONAL MAPS

MAP OF DIVISION 1 AREA

Division 1 encompasses the localities of Blackstone, Calvert, Deebing Heights, Ebenezer, Flinders View, Goolman, Grandchester, Jeebropilly, Mount Mort, Purga, Raceview, Redbank Plains, Ripley, South Ripley, Swanbank, White Rock and Willowbank, and the Ipswich City parts of the localities of Lower Mount Walker, Mount Forbes, Mount Walker West, Mutdapilly and Peak Crossing.



611km²

Population: 66,764

(Source: Ipswich Population Modeller)

MAP OF DIVISION 2 AREA

Division 2 encompasses the localities of Augustine Heights, Bellbird Park, Brookwater, Camira, Carole Park, Gailes, Spring Mountain, Springfield, Springfield Central and Springfield Lakes, most of the locality of Goodna, and a small part of the locality of Redbank.



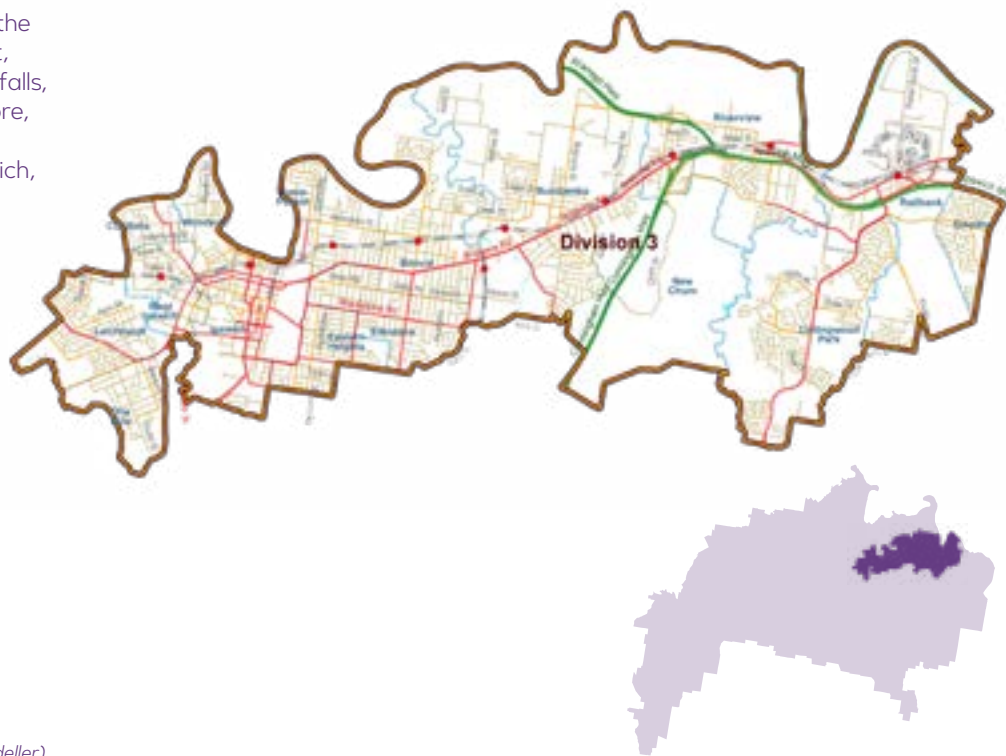
74km²

Population: 72,126

(Source: Ipswich Population Modeller)

MAP OF DIVISION 3 AREA

Division 3 encompasses the localities of Basin Pocket, Booval, Bundamba, Coalfalls, Collingwood Park, Dinmore, East Ipswich, Eastern Heights, Ebbw Vale, Ipswich, Leichhardt, New Chum, Newtown, North Booval, One Mile, Riverview, Sadliers Crossing, Silkstone, West Ipswich and Woodend, most of the locality of Redbank, and small parts of the localities of Goodna and Wulkuraka.



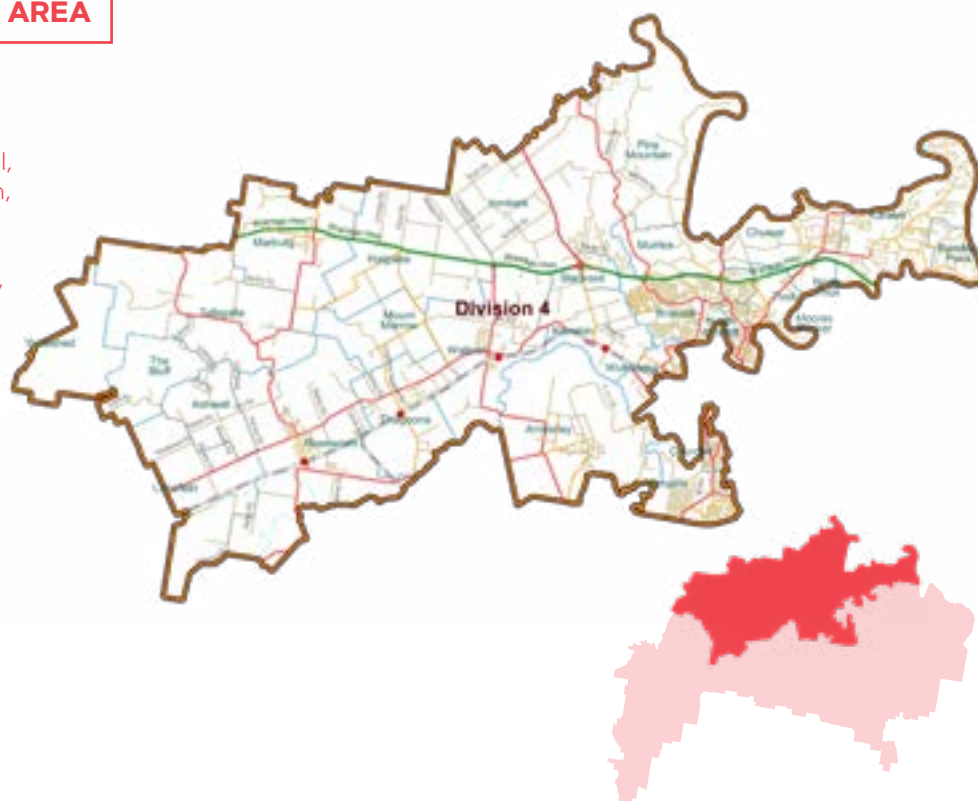
68km²

Population: 59,755

(Source: Ipswich Population Modeller)

MAP OF DIVISION 4 AREA

Division 4 encompasses the localities of Amberley, Ashwell, Barellan Point, Blacksoil, Brassall, Churchill, Ironbark, Karalee, Karrabin, Lanefield, Moores Pocket, Mount Marrow, Muirlea, North Ipswich, North Tivoli, Pine Mountain, Rosewood, Tallegalla, Thagoona, The Bluff, Tivoli, Walloon, Woolshed and Yamanto, the Ipswich City parts of the localities of Chuwar, Haigslea and Marburg, and most of the locality of Wulkuraka.



342km²

Population: 49,954

(Source: Ipswich Population Modeller)

THE ROLE AND FUNCTIONS OF COUNCILS

What is local government?

Local governments (or local councils) provide a wide range of services and activities. State Government Acts of Parliament define the powers of local councils through the *Queensland Local Government Act 2009* (the Act). The functions of councils enable the economic, social and cultural development of the local government area (LGA) it represents, supports individuals and groups, and provides services for the wellbeing of the community. It also plays an important role in community governance and enforces various federal, state and local laws for its communities.

The range and standard of services provided by a council are influenced by several factors. These include the availability of funds; the size, location and demographics of the area; the commitment to maintain existing services; and the preference and needs of the community. The services provided by Ipswich City Council fall under five broad categories:

1. Planning for sustainable development

Council plays a role in providing long-term strategic planning for the LGA, as well as in town planning, zoning and subdivisions. In addition, council is responsible for processing most development applications, building site and compliance inspections, and building regulations.

2. Providing and maintaining infrastructure

Ipswich City Council provides and maintains local roads and bridges, public car parks, footpaths, sporting fields, parks, libraries and Ipswich Art Gallery. Council consults with its communities about providing and maintaining these assets.

3. Protecting the environment

Council regularly assesses the state of its local environments, provides environmental programs, and uses its regulatory powers to prevent pollution or restore degraded environments. Activities such as garbage collection and recycling, street cleaning, regulating parking, controlling dogs and cats, and eradicating noxious weeds contribute to protecting the environment.

4. Providing community services and development

Ipswich City Council consults with and assesses the needs of its community, and uses gathered information to inform community development activities. These provide a range of services, including programs for minority groups. Community services include libraries, swimming pools, playground facilities and sporting grounds and facilities.

5. Safeguarding public health

Council helps maintain high standards of public health and reduces the risk of exposure to a wide range of diseases through activities such as inspections of cafes and restaurants, waste management, pest and vermin control, and hazardous material containment.

The three levels of government

Local government is one of three levels of government in Australia. It is important for councils to maintain strong relationships across these different levels of government as each play a distinct and important role.

Please note: while many councils deliver their own water and sewerage services, Urban Utilities (UU) manages the service for Ipswich.

The Federal Government:

- raises money to run the country by collecting taxes on incomes, goods and services and company profits and spends it on national matters. For example, trade, defence, immigration and the environment
- has broad national powers, and administers laws in relation to defence, immigration, foreign affairs, trade, postal services and taxation, among other functions.

State Governments:

- raise money from taxes but receive more than half their money from the Federal Government to spend on state/territory matters. For example, schools, housing and hospitals, roads and railways, police and ambulance services
- have the power to look after laws not covered by the Federal Government. For instance, land use planning, hospitals, schools, police and housing services.

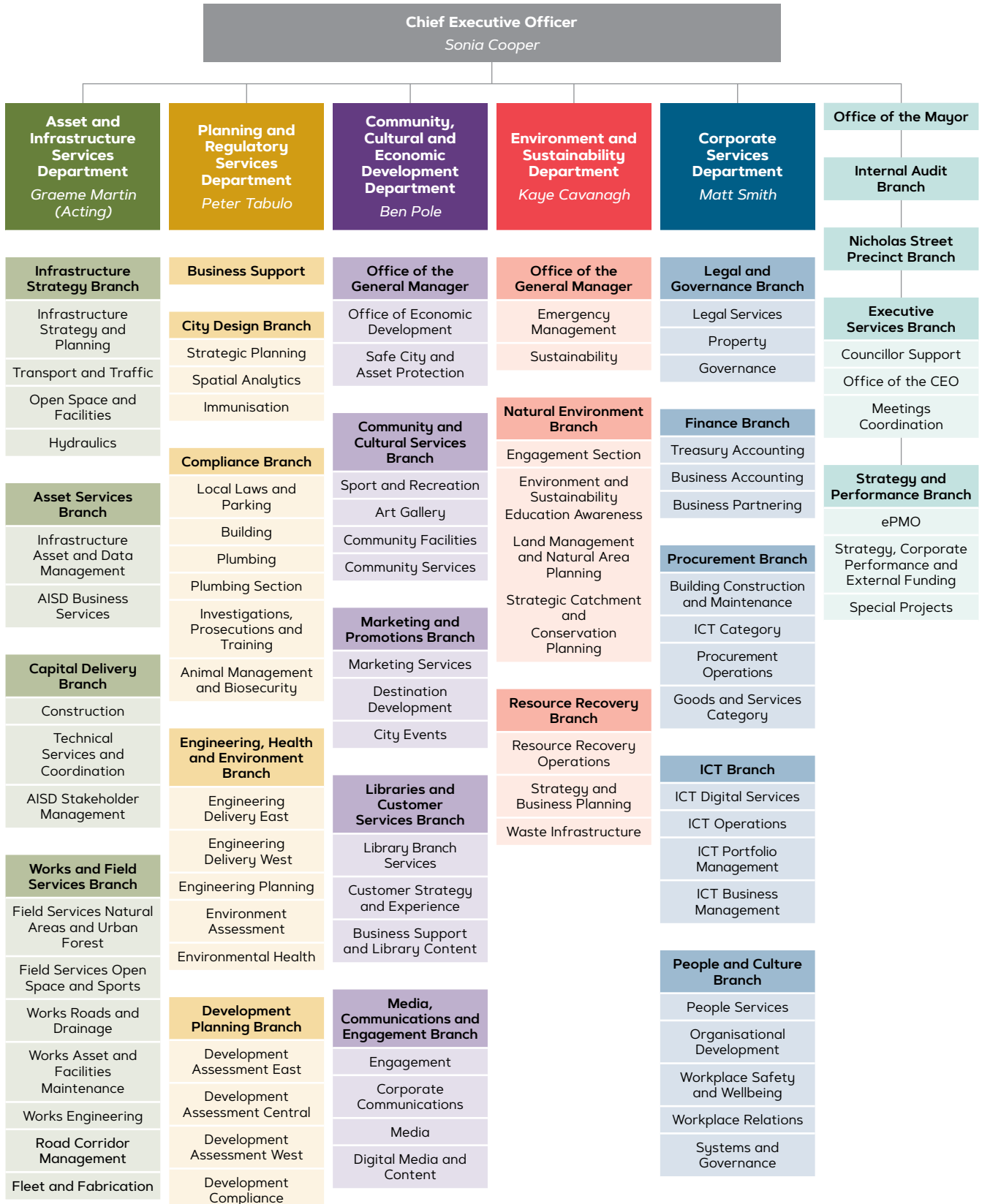
Local Governments (councils):

- collect taxes (rates) from local property owners and receive grants from federal and state/territory governments and spend this on local matters. For example, town planning, rubbish collection, local roads and pest control.

OUR STRUCTURE

Council's Executive Leadership Team (ELT) is made up of the Chief Executive Officer (CEO) and five General Managers. The ELT is responsible for overseeing the performance of the organisation and for delivery of the outcomes expected by council as expressed in iFuture 2021–2026 and the Operational Plan. The ELT meets weekly and on other occasions as required.

Structure as at 30 June 2023



COUNCIL VALUES AND VISION

Ipswich City Council promotes a workplace culture built on our values of communication, collaboration, integrity, efficiency and leadership. Council teams operate across a range of industries delivering a wide range of services to the community, with one common purpose:

Our Purpose

WE TOGETHER
-PROUDLY-

**ENHANCE
THE
QUALITY**

..... OF LIFE FOR OUR
COMMUNITY

Our Values



COLLABORATION

We work together towards a common purpose and understand every employee plays a role in our success.



COMMUNICATION

We communicate openly and ensure diverse voices are being heard and valued.



INTEGRITY

We have a professional and respectful workplace and are motivated by public rather than private interests. We inspire others to act ethically.



EFFICIENCY

We provide enhanced services to the people of Ipswich and we aim to get it right, first time.



LEADERSHIP

We engage the heads, hearts and hands of our people to achieve our purpose, recognition is part of our every day.



We are committed to delivering the right services by actively connecting with our customers, meeting their expectations and making a difference now and into the future.

COUNCIL'S COMMITMENT TO ITS WORKPLACE

The People and Culture Strategy 2021–2026 (the Strategy) continues to guide the work of the People and Culture Branch and is part of a suite of council strategies that supports and delivers on several outcomes of council's Corporate Plan, iFuture 2021–2026.

The vision of the Strategy is to develop an empowered, connected, resilient workforce and a culture that supports council to perform at our best for the Ipswich community. This will be achieved through a focus on three key objectives:

1. Strengthen our People and Culture services and products to ensure council is a trusted and leading organisation.
2. Actively improve our employee experience where staff are empowered, connected and supported for exceptional individual and council performance.
3. Foster a safe and accountable workforce that thrives within an environment of inclusion, wellbeing and respect.

In 2022–2023, significant progress was made towards achieving the strategy vision and objectives through:

- supporting and managing changes relating to the organisational restructure, including consultation and change management
- delivery of a total of 44 workshops through six leadership challenges for 86 participants involved in the Inspiring Leaders Program, which was recognised with a LearnX Platinum award for Best Learning and Talent Development Project 2022, and recognised as a finalist at the LGMA Award for Excellence under the Workplace Wellbeing Category
- achieving a 76 per cent participation rate on the annual Employee Experience Survey, with full data analysis and support provided to branches and sections across council to support action planning for improved outcomes for Employee Experience
- delivery of 27 sessions for 369 participants engaged in Team Effectiveness
- enhancing reward and recognition across council through the reintroduction of the council-wide Service Excellence Awards event promoting formal recognition to celebrate the achievements of our employees
- developing the operational management capability of 308 participants through the Managing@ICC Program, aimed to support managers to learn and apply the skills and knowledge required to manage with confidence and deliver on the Employee Experience vision
- launching a succession planning toolkit aimed to support leaders to identify key roles and develop action plans to support talent identification and preparation for the future

- launching a workforce planning toolkit to support leaders to develop workforce plans
- introducing the Quality Performance Conversations Toolkit to provide structure for conversations supporting effective relationships between employees and their leaders to ensure our people are engaged, supported, and empowered to deliver at their best
- developing the Psychological Safety at Work Toolkit to support leaders and employees to implement the new Psychosocial Hazards at Work Code of Practice
- successful negotiations, certification and implementation of three Certified Agreements covering council employees, including the transition of Local Government Employees to a new classification structure
- implementation of an annual calendar of 13 days of significance to support diversity, equity and inclusion
- supporting the delivery of actions of the Ipswich City Council Indigenous Accord 2020–2025 through the continued facilitation of the Aboriginal and Torres Strait Islander Employee Working Group to ensure the voice of their community and Indigenous employees within council can support initiatives of the Indigenous Accord.

Continued focus on a physically and psychologically safe workplace has remained a priority in 2022–2023 with the following achievements:

- achieved ISO45001, an international accreditation for health and safety at work, ensuring council is leading in practice across all councils in Queensland
- more than 1,400 employees participated in a Stop for Safety promoting an environment to support actions, feedback, and subsequent safety shares in meetings
- delivery of the iThrive Program, a wellbeing program aimed at a holistic approach to health and wellness both at work and at home which resulted in positive outcomes in mental and physical health for the large majority of 74 participants
- supported the organisation to address the risks of psychological harm by assessing and applying a risk management approach to psychosocial hazards
- introduction of the Psychological Safety at Work Toolkit, developed to support leaders and employees to implement the new Psychosocial Hazards at Work Code of Practice
- refreshed and advanced the Mental Health First Aid Officers training and network through training 14 new officers.

COUNCIL'S COMMITMENT TO HUMAN RIGHTS

While not mandatory, council considers it best practice to report details of how it has complied with the *Human Rights Act 2019* (HRA) in the same manner as public entities that are required to prepare an annual report under the *Financial Accountability Act 2009*. The objectives of the HRA are:

- (a) to protect and promote human rights
- (b) to help build a culture in the Queensland public sector that respects and promotes human rights
- (c) to help promote a dialogue about the nature, meaning, and scope of human rights.

Protecting and promoting human rights

Council undertook the following actions during the 2022–2023 financial year to protect and promote human rights:

- transitioned the responsibility for compliance with the HRA from the internal Human Rights Working Group to the Governance Section within council as business as usual activity
- delivered customised human rights training in respect of initiating prosecutions and conducting stakeholder engagement
- provided online training to council suppliers in relation to their human rights obligations as part of their induction
- revised council's internal human rights impact assessment checklist
- created a Community Consultation Plan template incorporating human rights guidelines – this template is used by officers when preparing a project engagement plan and provides guidance about how to consider human rights relevant to the particular project/engagement.

Building a culture that respects and promotes human rights

Council undertook the following actions during the 2022–2023 financial year to build a culture that respects and promotes human rights:

- celebrated Queensland Human Rights month and promoted human rights by publishing and displaying communications and materials (including all staff intranet articles, posters, and email banners) about the importance of human rights and the council's role to play in protecting and upholding them
- provided staff with ongoing and specialised human rights training
- maintained and updated an intranet page for staff with information and resources regarding human rights, including recent human rights cases

- carried out consultation with staff regarding the inclusion of human rights as a measure in internal reporting and used that consultation to inform and implement improvements to how human rights reporting occurs.

Promoting a dialogue about the nature, meaning, and scope of human rights

Council undertook the following actions during the 2022–2023 financial year to promote a dialogue about the nature, meaning, and scope of human rights:

- maintained a human rights webpage on Ipswich Online
- maintained a human rights intranet page as a staff resource
- published internal communications promoting human rights to celebrate Queensland Human Rights Week
- provided feedback to the community via its community engagement hub regarding the enhancement of human rights through the delivery of particular projects where community consultation was sought.

Details of any human rights complaints received by the entity including the number and outcome of those complaints:

- council received three (3) notified human rights complaints from the Queensland Human Rights Commission (QHRC) during the 2022–2023 financial year. These complaints were/are being conciliated by the QHRC. One of the complaints was withdrawn during conciliation; one could not be successfully conciliated and was closed by the QHRC; one is still ongoing.

Details of any reviews of policies, programs, procedures, practices, or services undertaken in relation to their compatibility with human rights:

- The following reviews were commenced/ongoing during the 2022–2023 financial year:
 - reviewing of documents and templates to include appropriate human rights references
 - reviewing and updating council's complaint's handling processes in relation to human rights, including the triaging of complaints to identify human rights issues
 - reviewing of council's human rights impact assessment checklist.

COUNCIL'S COMMITMENT TO SUSTAINABILITY

In December 2021, council adopted Ipswich's Sustainability Strategy 2021–2026, which sets the goal to be a sustainable city. The strategy further defines priority and focus areas to achieve the Sustainable City goal and prioritised outcomes of council's Corporate Plan. The United Nations Sustainable Development Goals (SDG) are also embedded in the strategy where council can deliver on the SDG targets.

The Sustainability Strategy for Ipswich sets out actions for climate change whereby council has committed to a 50 per cent carbon emission reduction target by 2026 for council's operations. After this initial carbon emissions calculation completed this financial year, council's Scope 1 and 2 emissions will be measured annually. To reach the reduction target, council will be entering into a Power Purchase Agreement to purchase

renewable energy for electricity consumption which is planned to be in place in the 2024–2025 financial year.

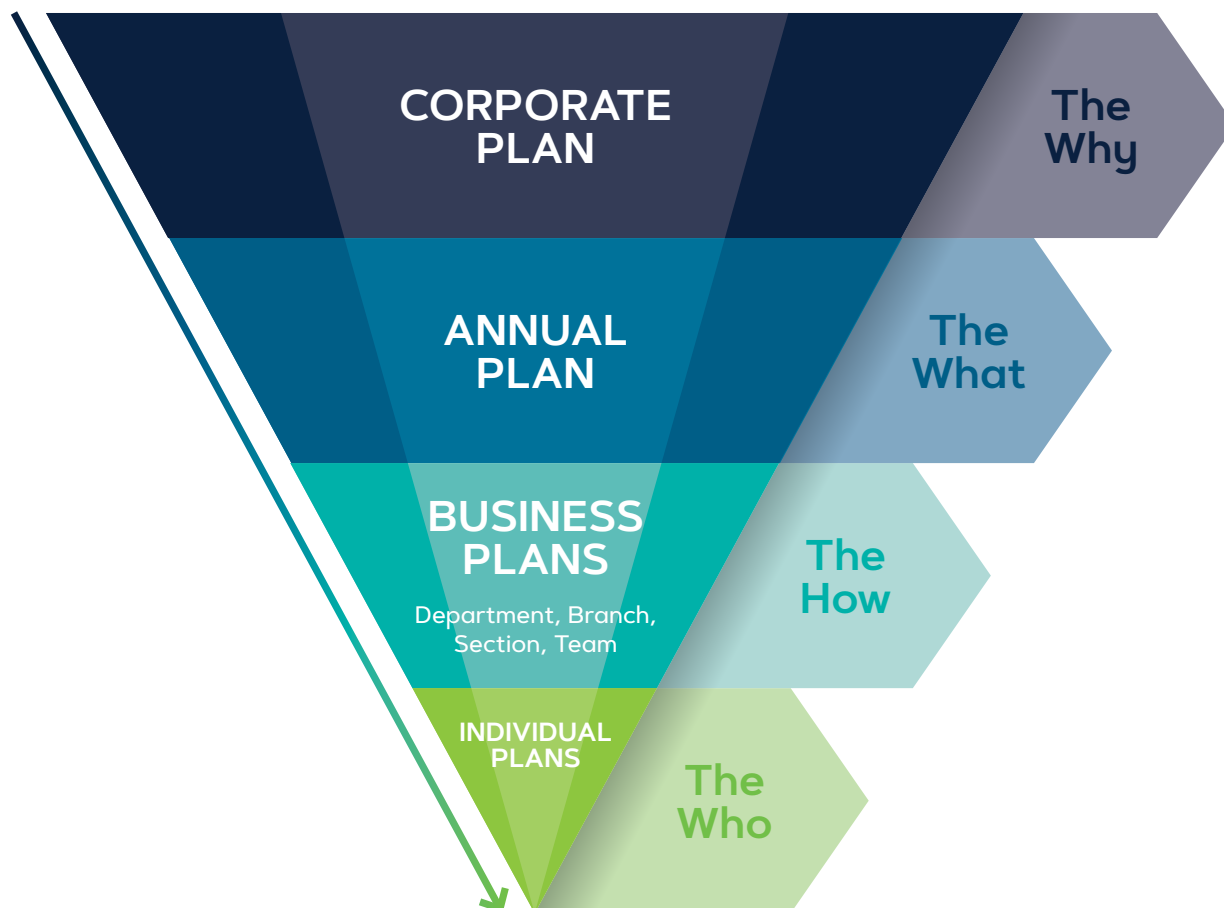
The strategy emphasises understanding climate change risks for the city and how council needs to respond and build resilience as a community via efforts such as renewable energy projects, enhancing environmental values and city cooling, as well as promoting active and sustainable transport and supporting the circular economy through better resource recovery processes.

Council seeks to lead by example by embedding sustainability practices in its operations, and is committed to resource efficiency, climate mitigation and adaptation efforts, and sustainable procurement.

View: More information on council's Sustainability Strategy

INTEGRATED PLANNING AND REPORTING FRAMEWORK

In accordance with Section 104 (5) of the *Local Government Act 2009*, councils in Queensland are required to prepare an annual operational plan which is consistent with its annual budget. The annual operational plan must state how it will progress the implementation of the five-year corporate plan, state how it will manage operational risks, and include an annual performance plan for each commercial business unit. The below image shows how the Annual Plan fits within council's integrated planning and reporting framework.





YEAR IN REVIEW




IPSWICH IN NUMBERS

2022-2023


12,696
average contact centre
calls per month*

3,428
average requests
received per month across
Customer Services*


6,978
average customer
emails received per month*

**These averages are calculated
from March-June 2023*


211 nature reserves
maintained

128,711
plants propagated by
the council nursery

107,325 
free plants provided through
the council nursery's free
plant program

1,921
plants sold through
the council nursery

20 mobile
nursery
visits conducted




90,496
total dwellings

2,258
new dwellings

2,112
lots approved

2,481
lots created




8,435
vaccinations delivered
through the school
immunisations
program

1,770 
vaccinations
delivered
through
community
clinics


25
performances
delivered at
Studio 188 totalling
1,293
tickets


146
productions
delivered at
Ipswich Civic
Centre totalling
40,136
tickets


1,025
events
delivered
across council venues
(Ipswich Civic Centre,
NIRCC, Studio 188,
Tulmur Place and
1 Nicholas Street)


72,760 festival attendees
with **11,725** interstate attendees
809 visitor night generated
and **197** artists engaged


15,000 festival attendees
over **32** events and **70** sessions


48,000 attendees


51,316
active annual
library members

4,600 contributions to
Shape Your Ipswich
5.5% ↑ 2020-2021 


688,224
attendees at
Ipswich City
Aquatic
Centres



1,547

Environmental
Health
inspections



52

entertainment event
licences and permits
lodged/determined

100

parking
permits



25,339

animals registered

125,000

waste wheelie bins
collected each week



370,007

rates notices issued

12,023

penalty
infringements
issued



1,002

illegal dumping
incidents reported
to council

248,598

current population

6,228

new residents



16.65ha

additional local
parks maintained
by council



1,384

development
applications lodged
6.5% ↑ 2021-2022

1,340

development
applications
determined
7.7% ↑ 2021-2022



Building

works

applications:

144 lodged

95 determined



Plumbing applications:

2,590 lodged

2,722 determined

Inspections:

9,723 plumbing

526 building

1,547 environment

70,000

social media followers



Colour threshold
treatment



2,891m²

Total value of
development
applications determined

\$2.4 billion

89,135 local
jobs,
7,424 new jobs

12,064
registered businesses
in the LGA

203

Material change of Use
Applications Lodged
(including ADP and PDA)

155

Material Change of Use
Applications Determined

\$132m in
capital expenditure

157 capital
works projects*

*Delivered by the Asset and
Infrastructure Services Department



10,916m²

transverse line
marking maintenance

514,712m

longitudinal line
marking maintenance

22.69km

additional
local
roads



31.52km

additional
pathways
and
bikeways



OUR WORKFORCE

Council employs more than 1,400 dedicated administrative, technical, operational, and professional employees delivering a diverse range of services on behalf of the City of Ipswich.

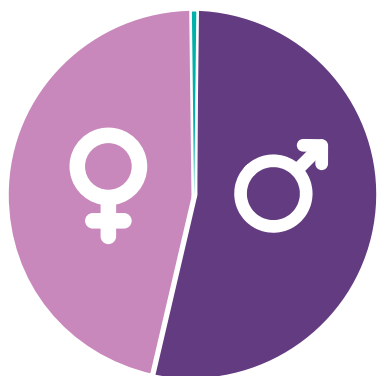
The following is a summary of the council workforce as at 30 June 2023.

**TOTAL
NUMBER OF
EMPLOYEES**
1,460

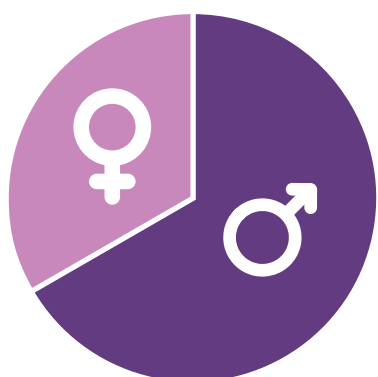


STAFF GENDER COMPARISON

Female Male Nonbinary
46.56% **53.37%** **0.07%**



Women in Senior Leadership
33.6%



11.77%

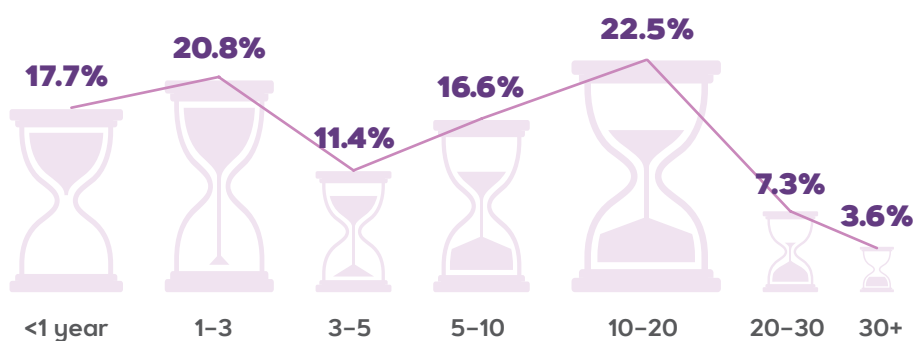
employee-initiated
separation rate
2022-2023 (incl.
age retirements)

STAFF AGE PROFILES

15-24
5.96%
25-34
16.84%
35-44
29.73%
45-54
25.48%
55-64
19.59%
65+
2.4%

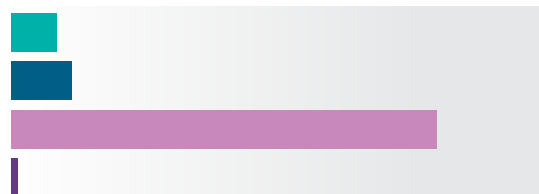


YEARS OF SERVICE

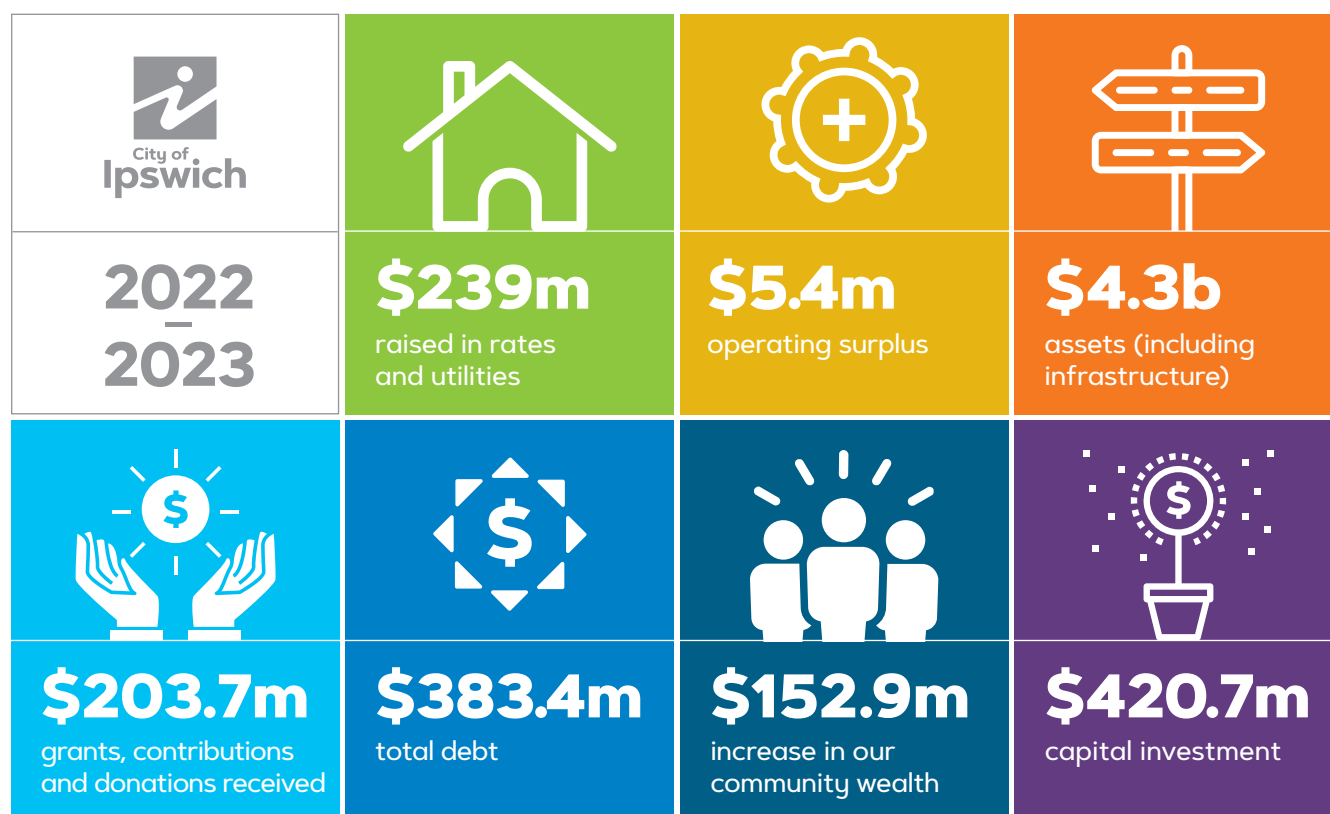


EMPLOYEE TYPES

Casual **8.5%**
Fixed term **11.3%**
Permanent **79.2%**
Other **1.05%**



COMMUNITY FINANCIAL REPORT



The Community Financial Report, as required by Section 184 of the *Local Government Regulation 2012*, provides an explanation of the audited financial statements for the year as set out here. Council has maintained a financial management strategy over the last five financial years of minimal increases in operational expenses, limited full-time equivalent growth and an appropriate borrowing program. Services have continued to be delivered and the capital program expanded while achieving these aims through improved processes and innovative service delivery mechanisms. This strategy has council well placed to manage a growing city. Council is continuing with this strategy over the coming financial year which is consistent with the long-term financial forecast presented in the 2023-2024 Annual Plan.

More information regarding Ipswich City Council's Financial and Planning documents can be accessed at council's website ipswich.qld.gov.au/about_council/media/corporate_publications

Summary of Financial Statements for 2022-2023

Council completed the financial year with a net surplus of \$152.9 million including capital revenue. Capital revenue includes developer constructed local roads, parks and drainage pipes which are donated to council as a condition of the development, to operate and maintain. Capital revenue also includes cash contributions from developers towards shared infrastructure servicing these new developments.

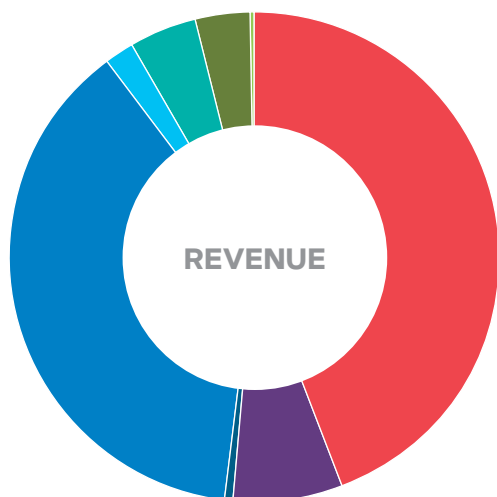
Council received a greater amount of operating revenue than the prior year which resulted from population

growth in the Ipswich region and from the increase in rates and fees levied. The increase in operating revenue was offset by the increase in operating expenditure which was primarily a result of inflationary increases in the cost of goods and services, as well as increases in employee expenses.

Council continues the redevelopment of the CBD and it is reflected in the increase of council's investment properties during the year to \$32.6 million.

The following comparison is provided between the previous year and the year in review:

	2022-2023	2021-2022	% CHANGE
	\$'000	\$'000	
Revenue (inc. capital revenue)	539,562	442,404	22.0%
Expense	386,615	335,064	15.4%
Net Result	152,947	107,340	42.5%
Less: Net Capital Revenue/Expense	147,287	86,801	69.7%
Less: Revaluation Increase/Decrease	289	11,644	-97.5%
Net Operating Surplus	5,371	8,895	-39.6%
Net Operating Surplus %	1.63%	2.74%	



Type of revenue	Totals (\$'000)
■ Rates, levies and charges	239,023
■ Fees and charges	38,319
■ Sales revenue	4,152
■ Grants and contributions	203,685
■ Interest and investment revenue	9,498
■ Profit from investment in associates	24,988
■ Other revenue	19,151
■ Capital income	746
Grand Total	539,562

Revenue

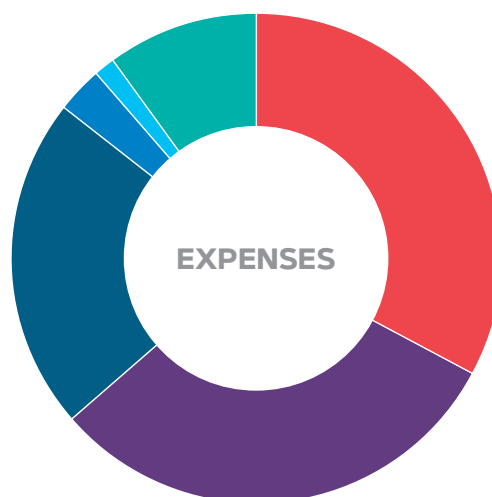
Where did the money come from?

Council received \$539.6 million in revenue. The largest contributor was rates and utility charges of \$239 million (after discount and concession). Rates and utility charges increased as a result of rate increases and growth in the Ipswich region.

Grant revenue increased by \$37.1 million to \$63.5 million due to funding received for flood recovery activities, including the Voluntary Home Buy Back program. Contributed asset revenue increased by \$44.7 million to \$140 million due to an increase in developer contributed assets.

Interest revenue increased by \$7.5 million to \$9.5 million due to higher interest rates and higher cash holdings. Fees and charges revenue increased by \$4 million to \$38.3 million which can be attributed to increased development approvals.

These increases in revenue were offset by a reduction in capital income which decreased by \$11.1 million due less asset revaluations being recognised in the income statement. There was also a decrease in council's share of profit from Urban Utilities which decreased by \$1.8 million to \$25 million.



Type of expense	Totals (\$'000)
■ Employee expenses	127,541
■ Materials and services	118,536
■ Depreciation and amortisation	85,001
■ Finance costs	11,525
■ Grant expense	6,115
■ Capital expenses	37,897
Grand Total	386,615

Expenses

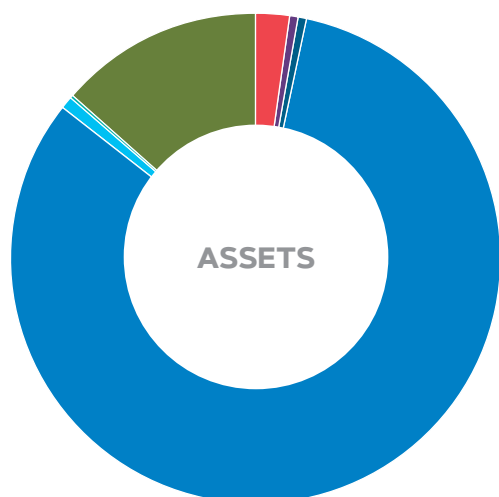
Where was the money spent?

Council's expenditure was \$386.6 million for the financial year.

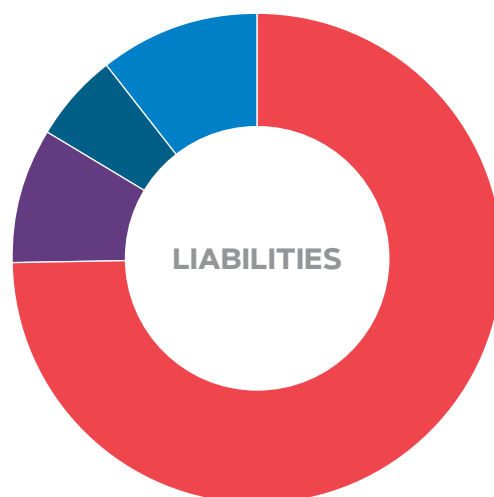
Capital expenses increased by \$18.6 million to \$37.9 million which was mainly due to the loss on impairment and loss on write-off of assets.

Employee expenses (detailed in Note 6) increased by \$11.7 million. This was mainly due to the 3.5% administrative wages increase and an increase in full-time equivalents to support council's growth.

Materials and services increased by \$8 million due to inflationary increase in the cost of goods and services and increased spending on repairs and maintenance to support council's expanding infrastructure network.



Type of assets	Totals (\$'000)
■ Cash and cash equivalents	98,990
■ Receivables	29,032
■ Other assets	16,671
■ Property, plant and equipment	3,532,109
■ Assets held for sale and investment properties	32,633
■ Intangible assets	10,098
■ Investments	573,598
Grand Total	4,293,131



Type of liabilities	Totals (\$'000)
■ Borrowings	383,352
■ Payables	46,125
■ Provisions	29,545
■ Other liabilities	53,864
Grand Total	512,886

Assets

What do we own?

As at 30 June 2023, council held \$4.3 billion in assets, \$416.7 million more than the previous year.

Property, plant and equipment increased by \$420.7 million to \$3.5 billion mainly due to asset additions of \$142.2 million and donated assets of \$104.6 million. This was offset by depreciation expense of \$80.8 million.

Investment properties increased by \$1.6 million to \$32.6 million mainly due to capital expenditure on CBD investment properties.

The investment of \$454.6 million represents the investment in Urban Utilities which increased by \$5.2 million in the current financial year.

Investment in term deposits increased by \$103 million to \$119 million due to council being able to achieve a greater return on these investments than during the prior financial year.

Cash and cash equivalents decreased by \$117.1 million to \$99 million due to a reduction in deposits held at call.

Liabilities

What do we owe?

As at 30 June 2023, council had \$512.9 million in liabilities which is an increase of \$27.3 million when compared to the previous year.

Other liabilities decreased by \$6.2 million to \$38.7 million due to a reduction in unearned revenue.

Borrowings increased by \$1.7 million to \$383.4 million which reflects new borrowings within the period, partially offset by the regular repayments of borrowings.

Payables increased by \$22.7 million to \$46.1 million which is due to the timing of invoices received and accrued expenses compared to the prior year.

Community Equity

What is the difference between what we own and what we owe?

Ipswich's community equity (its net worth) as at 30 June 2023 was \$3.8 billion which is \$389.5 million more than the previous year. Retained surplus increased by \$149.1 million to \$2.9 billion and the asset revaluation surplus increased by \$240.4 million to \$907.3 million.

Ipswich's community equity is presented in two parts:

	2022-2023	2021-2022	% CHANGE
	\$'000	\$'000	
Asset Revaluation Surplus	907,305	666,906	36.0%
Retained Surplus	2,872,940	2,723,889	5.5%
Total Community Equity	3,780,245	3,390,795	11.5%

Financial Ratios

The financial ratios are prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. For 2022-2023, council's performance against key financial ratios were still within target for operating surplus. While the key financial ratios for asset sustainability and net financial liabilities were outside the target. The asset sustainability ratio is reflective of the age and condition of council's assets. The higher net financial liabilities ratio results from council's recent borrowing program, which supports the high growth of the Ipswich area. Similarly, this ratio also trends back into the target range through the period of the long-term financial forecast.

SUSTAINABILITY RATIO	OBJECTIVE OF MEASUREMENT	HOW THE MEASURE IS CALCULATED	ACTUAL RESULT		
			2022-2023	2021-2022	TARGET
Operating Surplus Ratio	Is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.	Net result (excluding capital items) divided by total operating revenue (excluding capital items).	1.52%	2.74%	Between 0-10%
Asset Sustainability Ratio	Is an approximation of the extent to which the infrastructure assets managed by a local government are being replaced as they reach the end of their useful lives.	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	86.92%	70.69%	Greater than 90%
Net Financial Liabilities Ratio	Is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.	Total liabilities less current assets divided by total operating revenue (excluding capital items).	77.14%	67.13%	Not greater than 60%



The Stronger Communities Masterclasses has supported over 170 community groups with the governance skills and resources required to continue to delivering community outcomes across our city.

INVOLVING OUR COMMUNITY

Council is committed to meaningful engagement with the community on issues affecting this community. We believe that engagement with the community leads to council making better-informed decisions.

Shape Your Ipswich

Council uses the online digital platform Shape Your Ipswich as its main, whole-of-city engagement tool. The platform showcases council's key community engagement initiatives and provides the community with a chance to have their say and to follow the progress of how their feedback has informed decision-making.

As at June 2023, Shape Your Ipswich had 4,814 registered members, up by more than 1,000 members in the past 12 months. Over the year, those members had access to 108 projects. The projects had 4,600 contributions, with 89,000 unique visitors to the Shape Your Ipswich site and 172,000 page views of the site in the year.

In addition to online representation, a number of in-person events are coordinated to provide opportunities for the community to be engaged through informing or consultation.

Registration on the platform includes providing some personal and demographic information. This process provides council with data to understand if the conversation is broadly representative of the Ipswich community, and to therefore target our engagement with under-represented groups. This allows for a broader range of voices to be heard and strengthens the quality of decision-making.

Community Panels

The community panel is another way that council engages with the community. In its first full year of operation, the panel gained more than 150 members. When signing up to the panel, members identify categories about which they are interested in receiving information. There are currently 15 categories of interest. Eight community panel consultations were held in the year.

COUNCIL'S PERFORMANCE HIGHLIGHTS



VIBRANT AND GROWING

In the 2022–2023 financial year, council has progressed the preparation of the new Planning Scheme. A draft of the new Planning Scheme was endorsed by council and released for public consultation in May. The new Planning Scheme is being developed alongside a new Local Government Infrastructure Plan, and will assist in managing the city's growth which is expected to more than double to 533,000 by 2046.

In 2022–2023, council has continued its planning to ensure opportunities and facilities are available for the city with the launch of the Resource Recovery Infrastructure Plan that outlines the suggested delivery of fit for purpose resource recovery facilities in high-growth areas to meet the needs of the community, recover more resources, and reduce waste to landfill.

Council also sought to provide opportunities for business and employment in the Ipswich community through upgrades to major roads, continued redevelopment of the Nicholas Street Precinct and advocacy to the Federal Government for the Ipswich to Springfield Central Public Transport Corridor.



SAFE, INCLUSIVE AND CREATIVE

The creativity of artists and diversity of Ipswich residents was celebrated in the 2022–2023 financial year with a range of events and initiatives that promoted inclusivity and highlighted Ipswich's heritage.

SPARK Ipswich showcased local and Indigenous artists through light projections that transformed the city during July. Coinciding with NAIDOC week, four First Nations artists were profiled to celebrate the achievements of the local Indigenous community and share culture and history.

Council provided opportunities for local artists and community members to participate in an art project to activate Ipswich Central's public spaces. The Green Walkable Streets Artwork project gave the opportunity for green street art designs to be featured on one of 11 large Energex boxes as part of Ipswich Central's revitalisation working to establish a connected network of pedestrian-focused streets.





NATURAL AND SUSTAINABLE

Council's focus on sustainability saw a trial of the Food Organics and Garden Organics (FOGO) waste service which aims to divert FOGO waste from households to be recycled instead of contributing to landfill. Following the trial, the FOGO service was adopted by council to roll out across the local government area as part of a three-bin core collection service.

Council completed an Urban Heat Island project in partnership with Griffith University and University of the Sunshine Coast which produced a set of recommendations for council to work through for sustainability outcomes, including better planning for climate-responsive design.

Council continues to support the community in restoration work after the flooding events in 2022 in February and May. Submissions have been completed for approximately \$66 million worth of repairs to its sealed and gravel road networks, and its parks and sporting facilities. Approximately, 12 tonnes of waste have been removed from waterways and council is continuing to work through Environmental Recovery works with costs to-date of more than \$1.3 million.



A TRUSTED AND LEADING ORGANISATION

Council aims to continually evolve and improve its processes to ensure its services are efficient and effective. In 2022–2023, council introduced new waste trucks into its fleet to support the growing community. The new vehicles also include updated safety features such as pedestrian detection technology.

Council's commitment to supporting local businesses has been incorporated into its procurement process. In 2022–2023, council spent 39 per cent of its total procurement on local businesses, which are those that have a head office or branch office within the local government area.

Council's People and Culture Strategy aims to support staff to deliver exceptional individual and council performance. The Inspiring Leaders Program drives develop and growth for current council people leaders. In 2022–2023, 86 participants signed up for six leadership challenges involving a total of 44 facilitated workshops. Additionally, the Inspiring Leaders Program was recognised with a LearnX Platinum award for Best Learning and Talent Development Project 2022, and recognised as a finalist at the Local Government Managers Australia Award for Excellence under the Workplace Wellbeing Category. Further information about People and Culture can be found on page 17.

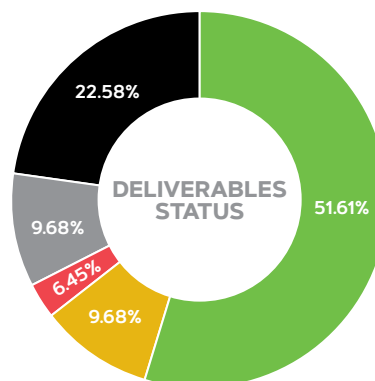


COUNCIL'S PERFORMANCE ON THE ANNUAL PLAN

Council's 2022–2023 Annual Plan included 31 deliverables in its Operational Plan to further council's outcomes set out in the five-year Corporate Plan. These deliverables are categorised under four themes that contribute to realising the community's vision for Ipswich by 2041.

The status of the deliverables at 30 June 2023 can be found from pages 34–38. For the full Quarter 4 report on the Annual Plan with detail on each deliverable, please visit council's [Annual Plan](#) website page.

DELIVERABLES STATUS		No.
ON TRACK – CONTINUING	🟢	16
NEEDS ATTENTION	🟡	3
AT RISK	🔴	2
OTHER*	⬤	3
COMPLETE	⬤	7
TOTAL		31

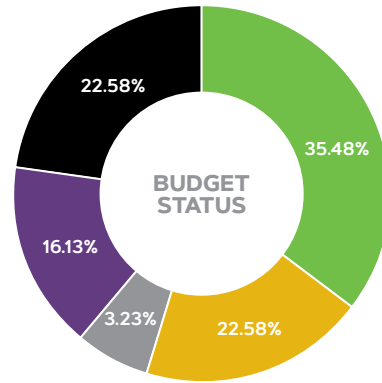


DELIVERABLE STATUS LEGEND		
ON TRACK – CONTINUING	🟢	This status represents activity which is delivering as planned as a multi-year project through operational plan deliverables, core service activities, corporate projects or an item in the capital works program.
NEEDS ATTENTION	🟡	This status represents activity which is no longer delivering as scheduled however is not yet At Risk.
AT RISK	🔴	This status represents activity which is at risk of not being completed by EOFY or not achieving its targeted outcome.
OTHER*	⬤	This status represents activity which is outside the standard status indicators. Reasons for use of this status include items that are amended, discontinued scheduled to start in a later quarter, deferred, or may have no available reporting.
COMPLETE	⬤	This status represents activity which has been completed and has achieved the targeted outcome.

Silver Jubilee Park, Spring Mountain.



BUDGET STATUS		No.
ON TRACK	●	11
UNDER	↓	5
OVER	↑	2
OTHER*	●	1
NO BUDGET ALLOCATED	●	5
COMPLETE	●	7
TOTAL		31



BUDGET STATUS LEGEND	
ON TRACK	● This status represents budget activity that is delivering as planned.
UNDER	↓ This status represents budget activity that is delivering under planned budget allocation.
OVER	↑ This status represents budget activity that is delivering over planned budget allocation.
OTHER*	● This status represents activity which is outside the standard status indicators. Reasons for this status may include items of expenditure which are completed, delayed, deferred or future scheduled.
NO BUDGET ALLOCATED	● This status represents activity which has no budget allocation.
COMPLETE	● Project is complete.

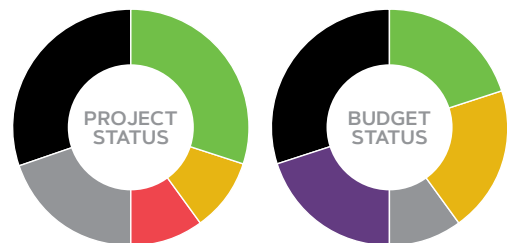
LEAD DEPARTMENT LEGEND	
AIS	Asset and Infrastructure Services Department
CCED	Community, Cultural and Economic Development Department
CS	Corporate Services Department
ES	Environment and Sustainability Department
OCEO	Office of the CEO
PRS	Planning and Regulatory Services Department





VIBRANT AND GROWING

DELIVERABLE TYPE	LEAD DELIVERY DEPARTMENT	DELIVERABLE	PROJECT STATUS AT 30 JUNE 2023	BUDGET STATUS AT 30 JUNE 2023
Catalyst	CCED	Implement the Ipswich Central Revitalisation Project	🟢	●
Operational	CCED	Develop an options analysis for the Ipswich Civic Centre	●	●
Operational	CCED	Deliver options analysis reports for identified community sporting facilities	●	●
Operational	IED	Develop a Parks Pathway Infrastructure Plan	●	●
Operational	IED	Develop a Park User Monitoring Plan (PUMP)	●	●
Catalyst	IED	Develop an Ipswich Central second river crossing preliminary business case update	●	●
Operational	IED	Update council's standard drawings	●	●
Operational	IED	Develop an Effective Asset Management Plan	●	⬇️
Operational	PRS	Local Government Infrastructure Plan (LGIP)	🟢	●
Catalyst	PRS	Continue the preparation of the new Planning Scheme	🟢	⬆️

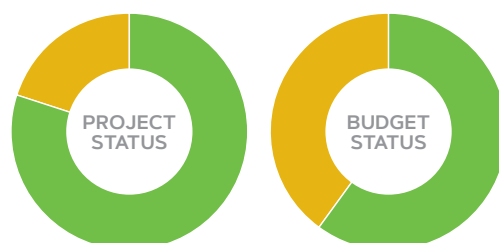


CATALYST PROJECTS	Projects which have been identified to be/or planned to be delivered by 2026 to achieve the outcomes in iFuture.
OPERATIONAL PROJECTS	Projects which been identified in the Annual Plan which align to iFuture and to the services council delivers to meet community needs.
DELIVERABLES STATUS KEY	● ON TRACK 🟢 ON TRACK - CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER* ● COMPLETE
BUDGET STATUS KEY	● ON TRACK ⬇️ UNDER ⬆️ OVER ● OTHER* ● NO BUDGET ALLOCATED ● PROJECT COMPLETE



SAFE, INCLUSIVE AND CREATIVE

DELIVERABLE TYPE	LEAD DELIVERY DEPARTMENT	DELIVERABLE	PROJECT STATUS AT 30 JUNE 2023	BUDGET STATUS AT 30 JUNE 2023
Operational	CCED	Develop an Inclusion and Connectedness Plan	🟢	🟢
Catalyst	CCED	Implement the Creative Industries Action Plan	🟢	🟡⬇️
Operational	CCED	Develop a Youth Employment Program	🟢	🟢
Operational	IED	Implementation of the Queensland Resilience and Risk Reduction (QRRRF) flood intelligence project	🟡	🟢
Catalyst	PRS	Continue with the preparation of Strengthening Ipswich Communities Plan (SICP)	🟢	🟡⬆️

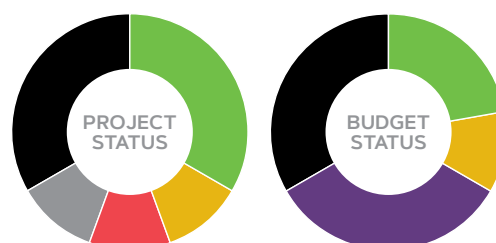


CATALYST PROJECTS	Projects which have been identified to be/or planned to be delivered by 2026 to achieve the outcomes in iFuture.
OPERATIONAL PROJECTS	Projects which been identified in the Annual Plan which align to iFuture and to the services council delivers to meet community needs.
DELIVERABLES STATUS KEY	🟢 ON TRACK 🟢 ON TRACK - CONTINUING 🟡 NEEDS ATTENTION 🟠 AT RISK ⚪ OTHER* ⬛ COMPLETE
BUDGET STATUS KEY	🟢 ON TRACK 🟡 UNDER 🟠 OVER ⚪ OTHER* 🟡 NO BUDGET ALLOCATED ⬛ PROJECT COMPLETE



NATURAL AND SUSTAINABLE

DELIVERABLE TYPE	LEAD DELIVERY DEPARTMENT	DELIVERABLE	PROJECT STATUS AT 30 JUNE 2023	BUDGET STATUS AT 30 JUNE 2023
Operational	IED	Implement a Sustainability Community Education Program	🟢	🟢
Catalyst	IED	Implement the Future Waste Collection Services (FOGO Trial) Audit	🟢	🟢
Operational	IED	Develop the Open Space Strategic Plan	⬜	⬇️
Catalyst	IED	Finalise Development of the Natural Environment Policy and Strategy	⬛	⬛
Operational	IED	Development of a Cultural Landscape Investigations Report for Flinders-Goolman Conservation Estate	🔴	🟣
Operational	IED	Develop a Climate Risk Scenario Analysis Report	🟢	🟣
Operational	IED	Finalise the Urban Greening Plan and develop a Nature Conservation Strategy	⬛	⬛
Operational	IED	Develop Open Space content for inclusion in Local Government Infrastructure Plan (LGIP)	⬛	⬛
Catalyst	PRS	Continue implementation of the Waste and Circular Economy Transformation Directive program	🟡	🟣

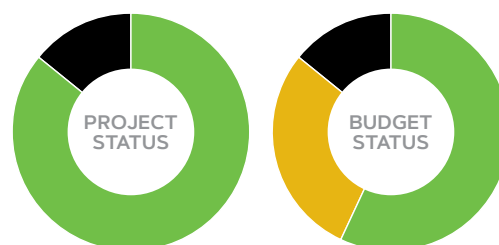


CATALYST PROJECTS	Projects which have been identified to be/or planned to be delivered by 2026 to achieve the outcomes in iFuture.
OPERATIONAL PROJECTS	Projects which been identified in the Annual Plan which align to iFuture and to the services council delivers to meet community needs.
DELIVERABLES STATUS KEY	🟢 ON TRACK 🟢 ON TRACK - CONTINUING 🟡 NEEDS ATTENTION 🔴 AT RISK ⬜ OTHER* ⬛ COMPLETE
BUDGET STATUS KEY	🟢 ON TRACK ⬇️ UNDER ⬆️ OVER ⬜ OTHER* 🟣 NO BUDGET ALLOCATED ⬛ PROJECT COMPLETE



A TRUSTED AND LEADING ORGANISATION

DELIVERABLE TYPE	LEAD DELIVERY DEPARTMENT	DELIVERABLE	PROJECT STATUS AT 30 JUNE 2023	BUDGET STATUS AT 30 JUNE 2023
Catalyst	CS	Implement council's People and Culture Strategy	🟢	🟢
Catalyst	CCED	Customer Experience Strategy finalisation and phased implementation	🟢	🟡⬇️
Catalyst	CS	Continuation of the iVolve project to implement a technology solution for council	🟢	🟢
Operational	CS	Implementation of Information Security Management Systems framework	🟢	🟢
Operational	CS	Continued implementation of ICT Strategic Plan	🟢	🟡⬇️
Operational	IED	Implement enterprise GIS platform	🟢	🟢
Operational	CS	Optimise the ICT Cloud and Disaster Recovery Initiative	⬛	⬛



CATALYST PROJECTS	Projects which have been identified to be/or planned to be delivered by 2026 to achieve the outcomes in iFuture.
OPERATIONAL PROJECTS	Projects which been identified in the Annual Plan which align to iFuture and to the services council delivers to meet community needs.
DELIVERABLES STATUS KEY	🟢 ON TRACK 🟢 ON TRACK - CONTINUING 🟡 NEEDS ATTENTION 🔴 AT RISK ⚪ OTHER* ⬛ COMPLETE
BUDGET STATUS KEY	🟢 ON TRACK 🟡 UNDER 🟡 OVER ⚪ OTHER* 🟡 NO BUDGET ALLOCATED ⬛ PROJECT COMPLETE

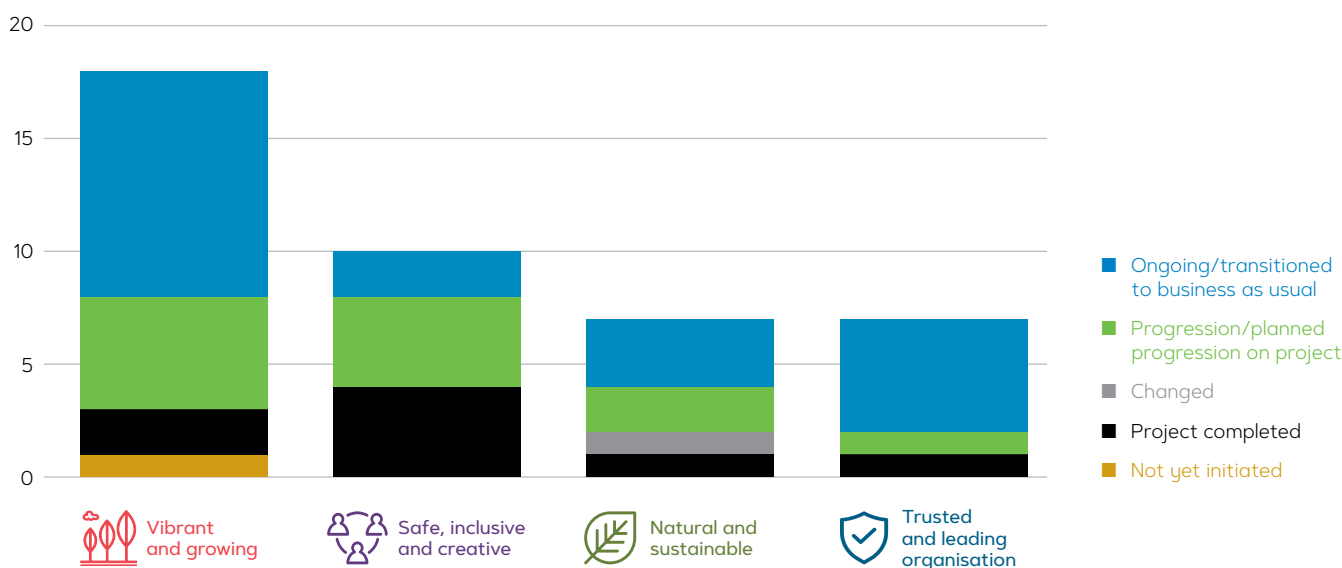
COUNCIL'S PROGRESS ON THE CORPORATE PLAN

Each Annual Plan is furthering council's progress to achieving the outcomes set in the five-year Corporate Plan, iFuture 2021–2026. iFuture 2021–2026 contains catalyst projects to progress the city in line with the community's vision for Ipswich: a city of opportunity for all. Desired community outcomes that were developed with extensive community engagement can be found within the plan.

The iFuture Corporate Plan features 42 catalyst projects that are planned to be completed over the plan's five-year period. The 2022–2023 Annual Operational Plan is the second of five annual plans aligned to the iFuture Corporate Plan. Each Annual Operational Plan includes

key deliverables to be actioned during the financial year. Of the 31 key deliverables from the 2022–2023 Annual Operational Plan, 11 of the 31 deliverables were actioning catalyst projects.

As at 30 June 2023, eight of the 42 catalyst projects from the five-year iFuture Corporate Plan have been completed and 12 are in progress. Many projects will be delivered over multiple years. Additionally, 20 catalyst projects from the iFuture Corporate Plan have been transitioned to business as usual through internal process improvements. One catalyst project is not yet initiated and one catalyst project has been incorporated into another for delivery.



STATUS LEGEND

Progressing	Project has been initiated and advanced.
Complete	Project is complete.
Ongoing	Project has moved to business as usual practices and will continue annually as part of service delivery.
Not yet initiated	Project has not yet started.
Changed	Project has been reviewed and the method of delivery has changed.

LEAD DEPARTMENT LEGEND

AIS	Asset and Infrastructure Services Department
CCED	Community, Cultural and Economic Development Department
CS	Corporate Services Department
ES	Environment and Sustainability Department
OCEO	Office of the CEO
PRS	Planning and Regulatory Services Department

IFUTURE CORPORATE PLAN CATALYST PROJECT STATUS	LEAD DEPARTMENT	STATUS	PROGRESS	EXPECTED COMPLETION				
				21-22	22-23	23-24	24-25	25-26
VIBRANT AND GROWING								
Nicholas Street Precinct retail and council Administration Building development and opening	OCEO	Progressing	79%	<div><div></div></div>				
Ipswich Central Revitalisation Project for significant investment attraction, business, job and activation growth	CCED	Ongoing	Ongoing	<div><div></div></div>				
Ripley Valley Growth Strategy for council to have a coordinated and multipronged approach to managing the growth and support for Ripley Valley and its community	PRS	Progressing	10%	<div><div></div></div>				
Active Ipswich Strategy and implementation plan to increase access and opportunity for participation in sport, recreation, physical activity and nature based recreation	CCED	Complete	100%	<div><div></div></div>				
Small Business Friendly Council implementation	CCED	Ongoing	Ongoing	<div><div></div></div>				
New Planning Scheme and Local Government Infrastructure Plan	PRS	Progressing	80%	<div><div></div></div>				
Partner with the Brisbane Lions for the construction of the Brisbane Lions Centre and Training Facility at Springfield	CCED	Complete	100%	<div><div></div></div>				
An urban design framework to guide our place making and liveability outcomes and that complements our new planning scheme, strategies, policies and plans	PRS	Not yet initiated	0%	<div><div></div></div>				
Major road upgrades for Redbank Plains and Springfield in response to growth	AIS	Progressing	50%	<div><div></div></div>				
2032 Olympic and Paralympic Games advocacy	CCED	Progressing	TBC**	<div><div></div></div>				
Advocacy to State and/or Federal Government for Ipswich to Springfield Central Public Transport Corridor options analysis and business case	CCED	Ongoing	Ongoing	<div><div></div></div>				
Advocacy to State and/or Federal Government for Cunningham Highway (Yamanto to Ebenezer Creek upgrades)	OCEO	Ongoing	Ongoing	<div><div></div></div>				
Advocacy to State and/or Federal Government for Ipswich Central Second River Crossing detailed business case	AIS	Ongoing	Ongoing	<div><div></div></div>				
Advocacy to State and/or Federal Government for North Ipswich Sport and Entertainment Precinct detailed business case	CCED	Ongoing	Ongoing	<div><div></div></div>				
Advocacy to State and/or Federal Government for Waste and recycling reform and circular economy – comprehensive sector review and reform	OCEO	Ongoing	Ongoing	<div><div></div></div>				
Advocacy to State and/or Federal Government for Ebenezer Regional Industrial Area – investment in catalytic infrastructure, inland rail and an intermodal terminal for Ipswich	OCEO	Ongoing	Ongoing	<div><div></div></div>				

LEGEND

■ Progression/planned progression on project ■ Ongoing/transitioned to business as usual ● Project completed ◆ Expected project completion

**A progress percentage will be available pending the adoption of the Olympic and Paralympic Games Roadmap

IFUTURE CORPORATE PLAN CATALYST PROJECT STATUS	LEAD DEPARTMENT	STATUS	PROGRESS	EXPECTED COMPLETION				
				21-22	22-23	23-24	24-25	25-26
Advocacy to State and/or Federal Government for Roads of Strategic Importance – Investment in shovel ready projects that improve road efficiency, capacity and safety (for example the Mount Crosby Interchange)	OCEO	Ongoing	Ongoing					
Advocacy to State and/or Federal Government for a plan for better social services, regional job creation and skills and industry development to support our growing city	OCEO	Ongoing	Ongoing					
SAFE, INCLUSIVE AND CREATIVE								
Sale of the council buildings in South Street, Ipswich to West Moreton Health to allow for the expansion of health services in Ipswich	CS	Complete	100%					
A Creators of Ipswich initiative is established to progress the Arts and Culture Strategy implementation, and the outcomes of the 2020 Creators of Ipswich Summit including a framework for a creative economy in Ipswich, sources of funding for the sector, capacity building and a partnership between council and the creative sector to help guide planning and development	CCED	Complete	100%					
Opening of the Ipswich Children's Library in the Nicholas Street Precinct occurred on 28 June 2021*	CCED	Complete	100%					
Our New Planning Scheme will conserve and enhance the city's built heritage, as well as recognise the cultural landscape values	PRS	Progressing	80%					
Council Library Strategy and implementation plan to guide planning and development of libraries and their community services including public programming	CCED	Progressing	80%					
Strengthening Ipswich Communities Plan to understand the needs of the city to help strategically guide council's investment, programming and advocacy for community facilities and services	PRS	Progressing	85%					
Activation and integration of Tulumur Place, Ipswich Children's Library, Ipswich Central Library, Ipswich Civic Centre and Ipswich Art Gallery as a creative and cultural heart of the city with a strong representation and promotion of local artists	CCED	Ongoing	Ongoing					
Implementation of the Ipswich City Council Indigenous Accord 2020-2025 to acknowledge the commitment between council and our Aboriginal and Torres Strait Islander community	CCED	Progressing	89%					
Community Development Strategy and Implementation Plan to plan and respond to community needs and growth	CCED	Complete	100%					
We will be inclusive in our engagement with the community using technology where we can to increase accessibility for all including closed captions, translation services, Wi-Fi, programming for our events, and exhibitions that represents and celebrates the diversity of our history and cultures	Various	Ongoing	Ongoing					

LEGEND

■ Progression/planned progression on project ■ Ongoing/transitioned to business as usual ● Project completed ◆ Expected project completion

*Opening of Ipswich Children's Library occurred on 28 June 2021

IFUTURE CORPORATE PLAN CATALYST PROJECT STATUS	LEAD DEPARTMENT	STATUS	PROGRESS	EXPECTED COMPLETION				
				21-22	22-23	23-24	24-25	25-26
NATURAL AND SUSTAINABLE								
Development and implementation of a Green Corridors Strategy to protect vegetation and wildlife living alongside our urban environment	ES	Changed	This item is now incorporated into the Urban Greening and Natural Environment Strategy project					
We will capitalise on the strength of our existing waste industry by encouraging new clean industry opportunities that contribute to the local economy	PRS	Ongoing	Ongoing					
Natural Environment Policy and Strategy to provide council with a corporate position and strategic approach on how it will protect, enhance and restore the city's natural environment	ES	Complete	100%					
Sustainability Strategy and implementation to balance the protection of the environment and the pursuit of prosperity to ensure quality of life for the people of Ipswich from generation to generation	ES	Progressing	50%					
We are proactive in our regulatory services and community education to deter illegal dumping and littering	PRS	Ongoing	Ongoing					
Our New Planning Scheme guides protection of our natural environment and encourages access to green community spaces	PRS	Progressing	80%					
Implementation of the Waste and Circular Economy Transformation Directive program which includes: establishment of a waste code of practice to guide best practice among waste producers and operators advocacy for legislative reform to drive industry best practice waste management services planning protections for residential amenity a review of council's Materials Recovery Plan advocacy for Ipswich and active participation in the development and implementation of the Council of Mayors SEQ Waste Management Plan and the sub-regional alliance (Ipswich, Logan, Redlands, Lockyer, Somerset) and other regional and sub-regional waste issues	PRS	Ongoing	Ongoing					

LEGEND

■ Progression/planned progression on project ■ Ongoing/transitioned to business as usual ● Project completed ◆ Expected project completion

IFUTURE CORPORATE PLAN CATALYST PROJECT STATUS	LEAD DEPARTMENT	STATUS	PROGRESS	EXPECTED COMPLETION				
				21-22	22-23	23-24	24-25	25-26
TRUSTED AND LEADING ORGANISATION								
Continue to lead the way with the Transparency and Integrity Hub as the first council in Australia to launch an online portal dedicated to transparency and integrity for financial and non-financial data and reporting	OCEO	Ongoing	Ongoing	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
Provide more opportunities for our elected representatives to interact with community members	OCEO	Ongoing	Ongoing	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
People and Culture Strategy implementation to develop an empowered, connected, resilient workforce and culture that supports us to perform at our best	CS	Ongoing	Ongoing	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
Develop new funding models to better meet the demands of our rapid growth across the Local Government Area	OCEO	Ongoing	Ongoing	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
Open Data initiative to publish more information in a meaningful way that is of value to the community and council	OCEO	Ongoing	Ongoing	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
Customer Experience Strategy and implementation plan to make life easier for our customers by having the best possible experience when using or looking for information about our services and dealing with us	CCED	Complete	100%	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
Delivery of the iVolve project to implement council's technology solution for the future, to drive better value for money, more integrated service delivery and improved customer experience	CS	Progressing	TBC**	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>

Council's five-year Corporate Plan, iFuture 2021-2026 also includes measures for each theme. For more information on these measures and the associated data, please visit link to Governance and Transparency Hub page.

LEGEND

■ Progression/planned progression on project ■ Ongoing/transitioned to business as usual ● Project completed ◆ Expected project completion

**A progress percentage will be available when changes to the project are confirmed.





LEGISLATED INFORMATION



COMMITTEE STRUCTURE AND MEMBERSHIP

Council conducts its business at meetings that are open to public attendance and live streamed. Council's standing committees consider a range of issues and make recommendations to meetings of full council. Council's committee structure as at 30 June 2023 can be found below.

Please note information on Audit and Risk Management committee can be found on page 58.

GROWTH INFRASTRUCTURE AND WASTE COMMITTEE

Councillor Ordinary Meeting of 27 October 2022 – Delegation of Power to the committee to make decisions under the *Planning Act 2016*

Councillor Ordinary Meeting of 23 January 2023 – Delegation of Power to the committee to also make decisions under the *Economic Development Act 2012*

MEMBERSHIP

All Councillors
Councillor Teresa Harding (Mayor and Chairperson)
Councillor Paul Tully (Deputy Chairperson)

GOVERNANCE AND TRANSPARENCY COMMITTEE

MEMBERSHIP

Councillor Jacob Madsen (Chairperson)
Councillor Russell Milligan (Deputy Chairperson and Deputy Mayor)
Councillor Teresa Harding (Mayor)
Councillor Nicole Jonic
Councillor Marnie Doyle
Councillor Kate Kunzelmann

COMMUNITY, CULTURE, ARTS AND SPORT COMMITTEE

MEMBERSHIP

Councillor Andrew Fechner (Chairperson)
Councillor Kate Kunzelmann (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Nicole Jonic
Councillor Jacob Madsen
Councillor Sheila Ireland (appointed at Council Ordinary Meeting of 8 December 2022)
Councillor Marnie Doyle (appointed at Council Ordinary Meeting of 8 December 2022)

ECONOMIC AND INDUSTRY DEVELOPMENT COMMITTEE

MEMBERSHIP

Councillor Nicole Jonic (Chairperson)
Councillor Jacob Madsen (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Andrew Fechner
Councillor Kate Kunzelmann
Councillor Marnie Doyle (appointed at Council Ordinary Meeting of 8 December 2022)

ENVIRONMENT AND SUSTAINABILITY COMMITTEE

MEMBERSHIP

Councillor Russell Milligan (Chairperson and Deputy Mayor)
Councillor Andrew Fechner (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Jacob Madsen
Councillor Kate Kunzelmann

IPSWICH CENTRAL REDEVELOPMENT COMMITTEE*

MEMBERSHIP

Councillor Marnie Doyle (Chairperson)
Councillor Nicole Jonic (Deputy Chairperson)
Councillor Teresa Harding (Mayor)
Councillor Kate Kunzelmann
Councillor Russell Milligan (Deputy Mayor)

AUDIT AND RISK MANAGEMENT COMMITTEE

MEMBERSHIP

Councillor Marnie Doyle
Councillor Kate Kunzelmann

COUNCILLOR MEETING ATTENDANCE

Section 186 of the *Local Government Regulation 2012* requires a local government's annual report contain details on the number of local government meetings that each councillor attended during the financial year.

All councillors are required to attend Ordinary and Special meetings. Councillors are not required to attend committees they are not a member of.

■ Indicates Committee membership

COMMITTEE ACRONYM AND NAME	
ICRC	Ipswich Central Redevelopment Committee*
ARMC	Audit and Risk Management Committee
SARMC	Special Audit and Risk Management Committee
CCASC	Community, Culture, Arts and Sport Committee
EIDC	Economic and Industry Development Committee
ESC	Environment and Sustainability Committee
GTC	Governance and Transparency Committee
GIWC	Growth Infrastructure and Waste Committee
COM	Council Ordinary Meeting
SCM	Special Council Meeting

COMMITTEE AND COUNCIL MEETINGS 2022-2023											
Committee Membership July 2022 to June 2023	ICRC	ARMC	SARMC	CCASC*	EIDC	ESC	GTC	GIWC	COM	SCM	TOTAL
Number of Meetings	11	5	1	11	11	11	11	11	12	8	92
Mayor Harding	11			11	11	11	11	11	12	8	86
Cr Ireland				5			1	11	12	8	37
Cr Madsen				10	10	10	10	10	12	7	69
Cr Jonic	11			11	11	1	10	11	12	7	74
Cr Tully							1	11	12	8	32
Cr Doyle	11	5	1	6	10	3	11	11	11	8	77
Cr Fechner				11	11	11	1	11	12	8	65
Cr Kunzelmann	10	4	1	10	10	10	10	10	11	8	84
Cr Milligan	11				1	10	11	11	12	8	64

* Councillor Doyle appointed to CCAS Committee at CCAS Committee of 29 November 2022/Council Ordinary Meeting 8 December 2022.

* Councillors Ireland and Doyle appointed to CCAS Committee at CCAS Committee of 29 November 2022/Council Ordinary Meeting 8 December 2022.

The below table indicates where those attending a meeting attended via audio-link.

ATTENDANCE VIA AUDIO-LINK	
COUNCIL ORDINARY MEETING	11 August 2022 (Special Meeting) – Cr Ireland 25 August 2022 – Cr Ireland 6 September 2022 (Special Meeting) – Cr Ireland 6 September 2022 (Special Meeting) – Cr Madsen 6 September 2022 (Special Meeting) – Cr Jonic 27 October 2022 – Cr Ireland 23 March 2023 – Cr Doyle 25 May 2023 – Cr Ireland 25 May 2023 – Cr Fechner
GROWTH INFRASTRUCTURE AND WASTE COMMITTEE	11 August 2022 – Cr Ireland 15 September 2022 – Cr Ireland 13 October 2022 – Cr Milligan 18 April 2023 – Cr Jonic 11 May 2023 – Cr Tully
GOVERNANCE AND TRANSPARENCY COMMITTEE	13 October 2022 – Cr Milligan 18 April 2023 – Cr Jonic
COMMUNITY, CULTURE, ARTS AND SPORT COMMITTEE	18 April 2023 – Cr Jonic
ECONOMIC AND INDUSTRY DEVELOPMENT COMMITTEE	18 April 2023 – Cr Jonic
ENVIRONMENT AND SUSTAINABILITY COMMITTEE	13 October 2022 – Cr Milligan
IPSWICH CENTRAL REDEVELOPMENT COMMITTEE	13 October 2022 – Cr Milligan 18 April 2023 – Cr Jonic

COUNCILLOR REMUNERATION

In accordance with section 186 of the *Local Government Regulation 2012*, the following table details the total remuneration including superannuation contributions, paid to each Councillor during the 2022–2023 financial year:

COUNCILLOR	DIVISION	REMUNERATION	SUPERANNUATION CONTRIBUTION	TOTAL REMUNERATION
Teresa Harding	Mayor	\$212,184	\$25,462	\$237,646
Sheila Ireland	Division 1	\$127,309	\$15,277	\$142,586
Jacob Madsen	Division 1/Deputy Mayor*	\$141,458	\$16,975	\$158,433
Nicole Jonic	Division 2	\$127,309	\$15,277	\$142,586
Paul Tully	Division 2	\$127,309	\$15,277	\$142,586
Marnie Doyle	Division 3	\$127,309	\$15,277	\$142,586
Andrew Fechner	Division 3	\$127,309	\$15,277	\$142,586
Kate Kunzelmann	Division 4	\$127,309	\$15,277	\$142,586
Russell Milligan	Division 4/Deputy Mayor*	\$130,118	\$15,614	\$145,732

*Council resolved to appoint Cr Russell Milligan as Deputy Mayor at the Council Ordinary Meeting held 27 April 2023.

Ipswich City Council is proud to have a Street Tree Program that allows residents to request free street trees to plant on their property providing cleaner air and cooler, greener, more comfortable pathways for walking and cycling.



COUNCILLOR EXPENSES

Section 186 of the *Local Government Regulation 2012* states that a local government's annual report must include the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy.

During the 2022–2023 financial year, councillors were provided with facilities and equipment, and reimbursed for costs incurred for legitimate business expenses as well as the costs of representing the city in their elected role.

Any equipment, facilities or reimbursements were provided in accordance with the **Councillor Expenses Reimbursement and Administrative Support Policy**.

COUNCILLOR	EXPENSES AND REIMBURSEMENTS	TRANSPORTATION ALLOWANCE	TOTAL (\$)
Teresa Harding (Mayor)	\$22,934	\$22,500	\$45,434
Sheila Ireland	\$11,179	\$19,500	\$30,679
Jacob Madsen (Deputy Mayor)*	\$7,075	\$19,500	\$26,575
Nicole Jonic	\$9,973	\$19,500	\$29,473
Paul Tully	\$14,269	\$19,500	\$33,769
Marnie Doyle	\$11,007	\$19,500	\$30,507
Andrew Fechner	\$9,969	\$9,750	\$19,719
Kate Kunzelmann	\$3,765	\$19,500	\$23,265
Russell Milligan (Deputy Mayor)*	\$11,484	\$19,500	\$30,984

*Council resolved to appoint Cr Russell Milligan as Deputy Mayor at the Council Ordinary Meeting held 27 April 2023.

Additional organisational costs of \$32,783.57 primarily for professional development, insurance and councillor community engagement activities that are not directly attributed to an individual were also incurred during this period.

Council considers that some facilities are necessary for councillors to undertake their role as a local government councillor. Those provided by council include:

- office accommodation at 1 Nicholas Street
- access to other council owned facilities for meetings
- administrative support
- reasonable call and data costs associated with council smart phones.

VIEW: Councillor Expenses Reimbursement and Administrative Support Policy

Transactional details of councillor expenses can be viewed on the [Transparency and Integrity Hub](#).

COUNCILLOR CONDUCT DISCLOSURES

Section 186 of the *Local Government Regulation 2012* states that a local government must include particulars of complaints associated with councillor conduct as detailed below:

COUNCILLOR CONDUCT DISCLOSURES

In relation to councillors, the annual report must contain:

REQUIREMENT	REPORT	REFERENCE
<ul style="list-style-type: none"> The total number of the following during the financial year 		
<ul style="list-style-type: none"> Orders made under section 150I(2) of the <i>Local Government Act 2009</i> (LGA) 	0	LGR s186 (d) (i)
<ul style="list-style-type: none"> Orders made under section 150AH(1) of the LGA 	0	LGR s186 (d) (ii)
<ul style="list-style-type: none"> Decisions, orders and recommendations made under section 150AR(1) of the LGA 	1	LGR s186 (d) (iii)
<ul style="list-style-type: none"> Each of the following during the financial year 		
<ul style="list-style-type: none"> The name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150 AR(1) of the LGA was made 	Councillor Sheila Ireland	LGR s186 (e) (i)
<ul style="list-style-type: none"> A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors 	That on 17 April 2020, Councillor Sheila Ireland engaged in misconduct as defined in section 150L(1)(c)(ii) of the <i>Local Government Act 2009</i> , in that her conduct contravened the acceptable request guidelines of the local government under section 170A.	LGR s186 (e) (ii)
<ul style="list-style-type: none"> A summary of the decision, order or recommendation made for each councillor 	The Tribunal has determined, on the balance of probabilities, that the allegation, that on 17 April 2020, Councillor Sheila Ireland, a councillor of the Ipswich City Council, engaged in misconduct as defined in section 150L(1)(c)(ii) of the <i>Local Government Act 2009</i> in that her conduct contravened the acceptable request guidelines of the local government under section 170A, is sustained.	LGR s186 (e) (iii)

For councillors, the annual report must also contain the number of each of the following during the financial year:

REQUIREMENT	REPORT	REFERENCE
<ul style="list-style-type: none"> Complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government 	2	LGR s186 (1) (f) (i)
<ul style="list-style-type: none"> Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission 	0	LGR s186 (1) (f) (ii)
<ul style="list-style-type: none"> Notices given under section 150R(2) of the LGA 	3	LGR s186 (1) (f) (iii)
<ul style="list-style-type: none"> Notices given under section 150S(2)(a) of the LGA 	0	LGR s186 (1) (f) (iv)
<ul style="list-style-type: none"> Decisions made under section 150W(1)(a), (b) and (e) of the LGA 	15	LGR s186 (1) (f) (v)
<ul style="list-style-type: none"> Referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA 	0	LGR s186 (1) (f) (vi)
<ul style="list-style-type: none"> Occasions information was given under section 150AF(4)(a) of the LGA 	0	LGR s186 (1) (f) (vii)
<ul style="list-style-type: none"> Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor 	0	LGR s186 (1) (f) (viii)
<ul style="list-style-type: none"> Applications heard by the conduct tribunal <ul style="list-style-type: none"> a. under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct. 	1	LGR s186 (1) (f) (ix)

SENIOR MANAGEMENT REMUNERATION

Section 201 of the *Local Government Act 2009* requires that a local government's annual report state the total remuneration packages payable to the senior management of the local government and the number of employees in senior management who are being paid in each band of remuneration.

The exact total remuneration package for the Chief Executive Officer is provided for information which is above the minimum legislative requirement for annual reporting. Total remuneration package includes base salary, superannuation, annual leave loading and vehicle allowance.

Council's Executive Leadership Team (ELT), which consists of the Chief Executive Officer and five departmental General Managers, provide oversight of the strategic, tactical, and operational planning and activities of the local government. The ELT members are engaged on fixed term contracts.

As at 30 June 2023, the following senior management contract packages were paid:

- one senior contract employee with a total remuneration package in the range of \$200,000–\$299,999
- four senior contract employees with a total remuneration package in the range of \$300,000–\$399,999
- one Chief Executive Officer with a total remuneration package of \$487,000.

The total of the remuneration packages payable to council's senior management as at 30 June 2023 equated to \$2,315,754.

OVERSEAS TRAVEL

Section 188 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on overseas travel by councillors or local government employees in the financial year including their name, position held, and details of the destination, purpose and cost.

During the 2022–2023 financial year there was no overseas travel taken by councillors or local government employees.

ADMINISTRATIVE ACTION COMPLAINTS

Section 268 of the *Local Government Act 2009* (the Act) states an Administrative Action Complaint is a complaint that –

- (a) is about an administrative action of a local government, including the following, for example:
 - a decision, or a failure to make a decision, including a failure to provide a written statement of reasons for a decision;
 - an act, or a failure to do an act;
 - the formulation of a proposal or intention;
 - the making of a recommendation; and
 - is made by an affected person.

Council's complaints management process

Council is committed to recognising the importance and value of listening and responding to complaints from its customers and staff and acknowledges that it should be open and accountable for the decisions it makes.

In accordance with its obligations under the Act, council recognises the need for an open and responsive Complaints Management System (CMS). A CMS provides the council with an enhanced ability to resolve complaints, identify trends and eliminate causes for complaints, as well as providing complainants with a simple and effective process, which in turn will improve customer satisfaction.

To ensure that Administrative Action Complaints are dealt with in a confidential, efficient, effective, fair, transparent, and economical manner, council's CMS has:

- a Complaints Management Framework (the framework), policy, and procedure publicly available on council's website, which guides complaint handling staff to effectively manage complaint matters
- a specialised Complaints Management Unit (CMU) as the centralised intake point of complaint matters
- complaints managed by complaints handling specialists in the CMU and reviewed by the Integrity and Complaints Manager where necessary
- competent staff trained in 'complaints and conflict management' and 'dealing with difficult people'.

Information on the CMS and how to lodge a complaint are publicly available on the council's website or by contacting the CMU directly at cmu@ipswich.qld.gov.au

Council seeks to be known as 'complaints friendly' and ensures that the public, customers, clients, and staff can readily find out:

- where to complain
- how to complain
- what information is required
- what assistance is required
- how complaints will be managed
- where policies and procedures are located.

Council recognises the importance of providing satisfactory resolutions to complaints, so complainants are afforded three internal reviews by the council before being advised to escalate to the relevant external authority.

Reporting on complaints data is a valuable tool in learning from customer feedback to drive improvements in service delivery. To assist with accurate reporting, the CMU categorise complaints in the following ways:

- **GC** – General Complaint which represents a STAGE 1 review by the CMU. This is an Administrative Action Complaint categorised this way for reporting purposes
- **AA** – Administrative Action Complaint which represents a STAGE 2 review by the CMU
- **IR** – Internal Review which represents a STAGE 3 review by the Integrity and Complaints Manager
- **SC** – Staff Complaint, which represents a Staff Behaviour Complaint
- **PC** – Privacy Complaint, which represents a complaint on a privacy breach by council
- **HR** – Human Rights Complaint – which represents a complaint on council impacting on an individual's human rights

- **OMB** – Which represents the Queensland Ombudsman's Office reviewing a matter that has been closed by the council after exhausting all review stages
- **UCC** – The management of unreasonable customer conduct (generally by implementing communication plans to promote positive engagement).

While council acknowledges its reporting obligations under section 187 of the *Local Government Regulation 2012* it seeks to be transparent in providing data on all matters received and processed.

The following table depicts figures on all feedback matters received during the 2022–2023 period:

CUSTOMER FEEDBACK RECEIVED 2022–2023	TOTAL
Number of all feedback matters received	394
Administrative Action Complaints received	296
Number of Privacy Complaints Received and Resolved	9
Number of Compliments Received and Acknowledged	11
Number of Enquiries Received and Resolved	61
Number of Suggestions Received and Acknowledged	8
Unreasonable Customer Conduct Plans implemented	6

To improve the customer experience for lodging feedback with council, changes were made to council's website. The existing Customer Feedback Information page was updated and a new customer feedback form was created. Whereas the previous form only captured complaints, the new form now captures complaints, compliments, suggestions and enquiries.

Following the changes, this reporting period saw a significant increase in customer enquiries to the CMU (up from 19 last financial year) which demonstrates that council customers are successfully engaging in self-service on the website and are utilising the new customer feedback form to engage with council.

The following table depicts figures on administrative action complaint matters received during the 2022–2023 period in accordance with section 187 (a)–(b) in the *Local Government Regulation 2012*:

ADMINISTRATIVE ACTION COMPLAINTS RECEIVED 2022–2023	TOTAL
Number of Administrative Action Complaints resolved at Stage 1	293
Number of Administrative Action Complaints escalated to and resolved at Stage 2	2/2
Number of Administrative Action Complaints escalated to and resolved at Stage 3	0/0
Number of matters reviewed by the Office of the Queensland Ombudsman	1
Number of Unresolved Administrative Action Complaints carried over from 2021–2022 and resolved in 2022–2023 (11 at Stage 1, 2 at Stage 3)	13

With only two Administrative Action Complaint matters requiring a further internal review and one matter currently under review by the Queensland Ombudsman's Office (1.02 per cent of all matters), council has successfully demonstrated its continued commitment to ensuring best practice in effective complaints management.

The resolution and review rate demonstrates council's commitment to effectively dealing with not just Administrative Action Complaints, but all feedback received and speaks to the efficacy of council's CMS.

All complaint management documents are subject to regular review by the Governance Section to ensure

legislative compliance and that council's business processes provide for a satisfactory resolution outcome.

The above has been provided in accordance with section 187 (1) (a)–(b) of the *Local Government Regulation 2012*.

Penalty Infringement Notice reviews

The CMU also processes requested reviews on council-issued Penalty Infringement Notices (PINs). These reviews are not a legislative requirement, rather are a considered service, and are subject to one internal review by the CMU. If the customer remains dissatisfied with that review decision, they can seek a hearing in the Magistrates Court.

Breakdown of infringement types issued during the reporting period:

TYPE OF PIN ISSUED	JUL-SEP 2022	OCT-DEC 2022	JAN-MAR 2023	APR-JUN 2023
Animal	89	91	90	55
Local Laws	28	23	55	31
ANPR Parking	1,271	1,681	1,268	1,899
Parking	1,159	1,379	2,396	508
TOTAL	2,547	3,174	3,809	2,493

Rate of how many PINs were reviewed over the total number of PINs issued:

PIN INFORMATION	JUL-SEP 2022	OCT-DEC 2022	JAN-MAR 2023	APR-JUN 2023
PINs issued	2,547	3,174	3,809	2,493
PINs reviewed	379	501	448	418
REVIEW RATE	14.88	15.78	11.76	16.76

The data on PINs reviewed only includes finalised matters, either upheld or withdrawn. It does not include the reviews where an enquiry is received but the matter did not have a final decision reached within the financial year.

Right to Information and Information Privacy Applications

The Integrity and Complaints Team also processes Right to Information (RTI) and Information Privacy (IP) Applications. All RTI applications were processed under legislative requirements, council policy, and procedures.

- **Section 8(d) RTI Regulation** – Number of pages included in a disclosure log under section 78 of the *RTI Act* total number of pages – 790 pages
- **Section 8(j) RTI Regulation** – Amount of fees and charges received under the *RTI Act* – \$4,265

The below table provides details of the management of all RTI and IP Applications for the period.

NUMBER OF APPLICATIONS RECEIVED	RECEIVED	NO. WITHDRAWN	FINALISED 30 JUNE 2023
Access under the <i>RTI Act</i>	41	2	38
Access under the <i>IP Act</i>	7	0	7

During the reporting period 77 external legislative requests for information were received and responded to.

Council also managed and resolved 12 privacy breaches under the *Information Privacy Act 2009*.

PUBLIC SECTOR ETHICS DISCLOSURES

Pursuant to the provisions of the *Public Sector Ethics Act 1994* which are applicable to local governments, the council is required to have developed and implemented a code of conduct based on the following four ethics principles and values:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

In addition to council's Code of Conduct, its policies, administrative directives and procedures are regularly reviewed to ensure compliance with the relevant legislation.

During the reporting year, council has adopted an updated Employee Code of Conduct which has been published on council's website and is readily available to all employees on council's intranet and also within its electronic document and records management system.

Council's Code of Conduct training has a two-year validity period which has resulted in 1,391 employees completing the training and having the desired level

of currency. Within the past 12 months, 613 employees have completed the training either as part of council's induction sessions or in line with the two-year mandatory refresher training.

Council's Code of Conduct training aligns with the requirements of the PSEA by raising awareness of the following topics:

- Ethical Principles, Values and Conduct
- Understanding acceptable behaviours
- Identifying behaviours that are in breach of the Code
- Understanding legal requirements as an employee
- Gaining procedural knowledge of what actions to take in the event of a breach of the Code.

Other training modules undertaken that support the PSEA are:

- Recordkeeping and You
- Fraud and Corruption
- Right to Information and Information Privacy
- Risk Management Awareness.

PARTICULAR RESOLUTIONS

Section 185 of the *Local Government Regulation 2012* requires that local government's annual report include:

- a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses)
 - no resolutions were made under section 250(1) of the *Local Government Regulation 2012*.
- a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical)
 - no resolutions were made under section 206(2) of the *Local Government Regulation 2012*.

LOCAL GOVERNMENT COOPERATION

Section 190 of the *Local Government Regulation 2012* requires that local government's annual report include details of any action taken for, and expenditure on, a service, facility, or activity:

- supplied by another local government under an agreement for conducting a joint government activity
- for which the local government levied special rates or charges for the financial year.

During the 2021–2022 financial year, no such arrangements or related activities were undertaken.

REGISTERS AND RECORDS

Section 190 of the *Local Government Regulation 2012* states a local government's annual report must contain a list of registers kept by the local government.

Council meets these requirements by having the following:

- Local laws register
- Roads map and register
- Register of cost recovery fees
- Asset register
- Councillor conduct register
- Registers of interests of councillors, councillor advisors, chief executive officers and related persons
- Delegations register.

Note: While this list captures the statutory registers council must include in its annual report, it is not limited to all of the registers and records that council makes available to the public on its website.

More information

For more information about accessing documents in the List of Registers contact council on (07) 3810 6666 or email council@ipswich.qld.gov.au.

View: List of Registers

Zero Depth Water Play Area, Robelle Domain, Springfield.



INTERNAL AUDIT OPERATIONS

Section 105 of the *Local Government Act 2009* indicates each local government must establish an efficient and effective internal audit function. Section 190 of the *Local Government Regulation 2012* also requires a local government's annual report to include a report on internal audit for the financial year.

The Internal Audit branch provides council with an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps council accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal Audit also has the liaison role with the Crime and Corruption Commission (CCC) and where appropriate investigates and manages all corrupt conduct in-house.

Authority and independence

To preserve the independence and objectivity of Internal Audit, council's Internal Audit Charter provides that:

- all Internal Audit staff and service providers report to the Chief Audit Executive who reports functionally for operations to the Audit and Risk Management Committee through the Chair and, administratively to the Chief Executive Officer
- the Chief Audit Executive and Internal Audit staff are authorised to review all areas of council and to have full, free, and unrestricted access to all council's activities, records (both manual and electronic), property, and personnel. Council activities include entities over which council has direct management, sponsorship or financial control
- Internal Audit shall not be responsible for designing, installing or maintaining systems, procedures or controls, but will advise on these matters and provide assurance to management that completed systems will contribute to the achievement of the intended corporate objectives
- Internal Audit may have an observer/adviser status on steering committees, formed to coordinate financial/information systems design and implementation, at the discretion of the Chief Audit Executive
- it is the policy of council that all internal audit activities remain free of influence by any organisational elements. This includes such matters as scope of internal audit programs, the frequency and timing of examinations and the content of internal audit reports.

Internal Audit's approach and coverage

Council's annual Internal Audit Plan that includes the three-year Strategic Internal Audit Plan are developed on an integrated risk basis as opposed to conducting audits on a rotational basis. The audit plans are presented to the Audit and Risk Management Committee for consideration and approval.

Reporting

Internal Audit reports are provided to the Audit and Risk Management Committee for their consideration. Throughout the year, the Audit and Risk Management Committee monitors the implementation of recommendations suggested by Internal Audit and through External Audit as coordinated by the Queensland Audit Office.

Ethics and values

Internal Audit seeks to be influential in efforts to establish a culture that embraces ethics, honesty, and integrity within the organisation. Internal auditors are governed by the Definition of Internal Auditing, Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards) that require council's internal auditors to perform engagements with proficiency and due professional care.

Professional staff qualifications and experience

There is a strong focus on training, learning and professionalism due to Internal Audit's exposure to high risk, and complex problem areas. As at 30 June 2023, Internal Audit staff were well qualified and had relevant experience in internal auditing and investigations as well as holding various professional affiliations and qualifications.

External quality assessment of Internal Audit Branch

Internal Audit currently satisfies the Institute of Internal Auditors' (IIA) requirement that external assessments should be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organisation. An Independent Quality Assessment was completed in June 2021 by the IIA Australia. The IIA found the branch generally conforms to the Internal Audit Standards and classified it as Managed/Optimising. Internal Audit was rated to be optimising in 11 of 12 sections in the maturity model. A 78 per cent positive rating was achieved through a client survey and 94 per cent through a staff survey. The IIA found that the branch provided a high-level of service at a low-cost, per audit day, to council.

Client feedback result

At the completion of audit assignments, clients are asked for feedback and their assessment on the performance of each audit. The assessments for audits conducted during the 2022–2023 year achieved an average satisfaction rating of 78 per cent in meeting requirements.

Future challenges for the Internal Audit Branch

With the challenges council faces in establishing normality and expected growth in the region, coupled

with the changes in council's systems, practices and procedures, Internal Audit is continuing to work to position itself as a trusted adviser in providing guidance to management and staff. The branch will continue to use an integrated risk-based approach by combining aspects of auditing while including or excluding aspects based on risk. The aim is to continue to re-invent the Internal Audit approach and find innovative ways to serve the organisation, such as through the increased use of information technology and assistance to council in dealing with relevant challenges.

Audits Completed in 2022–2023 and Status of the 2022–2023 Audit Program as at 30 June 2023

The result of the 2022–2023 Audit Program is detailed in the following table. The number of audits were reduced on request of management to be more focussed towards in depth and proactive involvement in projects.

AUDIT NAME	STATUS
Asset Management (Assess Progress)	Completed but ongoing
Asset Security and Protection	Postponed to 2023–2024
Budget	Completed
Cloud Computing	Completed
Community Engagement (function as area)	Cancelled
Condition Assessments of Underground Services	Cancelled
Customer Complaints	Completed
Customer Service Area	Cancelled
Data Management and Retention	Postponed to 2023–2024
Development of Data Analytics	Completed but ongoing
Enterprise Resource Planning (ERP) Observation/Advice	Completed but ongoing
Fleet Management	Completed
Grants received by delivery of associated projects	Postponed to 2023–2024
Infrastructure Charges	Completed
Insurance Activities	Postponed to 2023–2024
iVolve Project (workshop involvement and gate stages)	Completed but ongoing
Legal Services	Cancelled
Maintenance	In progress
Operational Management Reporting Framework	Completed
Patch Management	Cancelled
Payroll	In progress
People and Culture (HR Processes)	Completed
Purchase Cards	Completed
Regulatory Compliance	Changed and postponed to 2023–2024
Tax/GST/FBT Risks	Cancelled
Timesheet Arrangements	Completed
Waste Collection	Postponed 2023–2024
Waterways/Stormwater	Completed
Workforce Planning Model	Completed

AUDIT AND RISK MANAGEMENT COMMITTEE

Section 105 of the *Local Government Act 2009* indicates each large local government must also establish an audit committee.

AUDIT AND RISK MANAGEMENT COMMITTEE (AS AT 30 JUNE 2023)

MEMBERSHIP

Councillor Marnie Doyle and Councillor Kate Kunzelmann
External Members: Robert Jones (Chairperson), Martin Power and Dr Annette Quayle

Activity description	2021-2022	2022-2023
Audit and Risk Management Committee meetings held	5	5
Internal Audit recommendations reviewed and finalised	78	80
Internal Audit reports/tasks reviewed	18	15
External Audit recommendations reviewed and finalised	10	11
External Audit reports reviewed	2	4
Ad Hoc recommendations reviewed and finalised	3	6

BENEFICIAL ENTERPRISES

A beneficial enterprise is an enterprise that a local government considers benefits and/or can reasonably be expected to benefit the whole or part of its local government area.

In accordance with section 41 of the *Local Government Act 2009*, the following beneficial enterprises were conducted by council during the 2022-2023 financial year.

Council resolved to wind up and deregister a number of its controlled entities. The status of each of the controlled entities are as follows:

Ipswich City Enterprises Pty Ltd – This entity had ceased trading and was wound up via a Members Voluntary Liquidation Process during the 2022-2023 financial year. Ipswich City Enterprises Pty Ltd was subject to deregistration on 2 July 2023.

Ipswich City Enterprises Investments Pty Ltd – This entity was a subsidiary of Ipswich City Enterprises Pty Ltd. This entity had also ceased trading and was wound up via a Members Voluntary Liquidation Process during the 2022-2023 financial year, concluding with deregistration on 2 July 2023.

COMPETITIVE CONDUCT

Section 45 of the *Local Government Act 2009* requires a local government's annual report include a list of all business activities conducted during the financial year. Under section 33 of the *Local Government Regulation 2012*, if a local government applies the Code of Competitive Conduct to a business activity, council must apply the principles of competitive neutrality, for example by removing any competitive advantage or disadvantage.

In 2022-2023, council undertook the following business activities to which it applied the Code of Competitive Conduct:

- building certification
- roads and drainage.

In 2022-2023, the only significant business activity undertaken by council was Ipswich Waste Services which also applied the Code of Competitive Conduct.

Ipswich Waste Services' cost framework is structured to ensure that the principles of competitive neutrality are met. No new significant business activities were undertaken during the 2022-2023 year. Pursuant to the requirements of section 190 of the *Local Government Regulation 2012*, council did not receive, nor did it make any decisions in relation to competitive neutrality complaints in the 2022-2023 financial year.

In March 2021, council resolved to develop an exit strategy from Cherish the Environment Foundation Limited, and that the exit strategy be developed in partnership with the Cherish the Environment Foundation Directors. On 30 June 2022 council executed a Separation Deed which ceased council's involvement with the Foundation as a founding member and relinquished council's right to appoint directors. Council's appointed director resigned on 30 June 2022.

COMMERCIAL BUSINESS UNIT

Ipswich Waste Services was established as a commercial business unit of council in 1998 for the purpose of delivering high-level waste management services to its domestic and commercial customers in a cost-effective, efficient, timely and responsive manner through the application of commercial principles to service delivery. Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report include information on a commercial business unit's operation and financial performance and achievements against its annual performance plan.

Services

Ipswich Waste Services provided the following services and facilities during the 2022–2023 financial year:

- household general waste, green waste and recycling collection
- dead animal collection
- park bin collection
- street litter bin collection
- Riverview Recycling and Refuse Centre
- Rosewood Recycling and Refuse Centre
- household hazardous waste drop-off day
- industrial general waste collection
- industrial cardboard collection
- industrial commingled recycling collection
- skip bins
- roll-on roll-off bins

- stationary compactors
- confidential paper disposal
- workplace recycling program
- clinical waste collection
- liquid waste services.

Financial performance

The following table outlines the financial performance of Ipswich Waste Services for the 2022–2023 financial year:

YTD	FY23		
	ACTUAL (\$000')	BUDGET (\$000')	VARIANCE (\$000')
Operational revenue	55,569	52,227	3,342
Operational expenditure	46,015	42,733	3,282
Surplus/ deficit on expenditure	9,554	9,494	60

Revenue

Revenue is 6.4% above budget estimate.

Expenses

Expenses are 7.6% above budget estimate.

Volume of material recycled and disposed to landfill from domestic services

	2019–2020 (TONNES)	2020–2021 (TONNES)	2021–2022 (TONNES)	2022–2023 (TONNES)
Kerbside green waste to compost	4,869	6,172	9,665	8,496
Recycling and Refuse Centre recycling	10,597	14,957	13,083	14,848
Kerbside recycling	9,129	8,883	10,575	11,659
Kerbside waste to landfill	57,608	60,730	64,468	59,875
Recycling and Refuse Centre waste to landfill	25,325	25,796	26,299	37,690

The following details the changes to the previous Annual Performance Plan:

- There are no significant changes proposed to the previous Annual Performance Plan.

Number of domestic service requests

2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
17,704	18,585	20,477	25,004	24,346

Domestic service request by type

TYPE OF SERVICE	TOTAL	%
Cancel bin service	550	2%
Collection of dead animal	563	2%
Domestic – commence bin service	5,143	21%
Domestic – extra bin service/missed bin complaint	8,302	34%
Domestic – repair/replace bin	8,716	37%
Other waste requests (downsize bin, removal stray bin and upsize bin)	1,072	4%
TOTAL	24,346	100%

Number of Food Organic Garden Organic (FOGO) collection services

2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
17,709	19,609	21,777	24,796	26,789

Household growth in Ipswich

2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
78,213	81,580	83,526	87,367	89,741

Landfill diversion – % waste diverted from landfill at the Recycling and Refuse Centres

2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
25.50%	22.90%	36.70%	30.57%	25.4%

Key performance indicators

INDICATOR	RESULT	STANDARD	TARGET
Provide value to customers			
Biennial customer satisfaction survey: customer response to survey questions indicates customer satisfaction with the service	79%	90%	>90%
Number of domestic refuse and recycling bins repaired or replaced per 1,000 bins service	6.35%	<7	<5
Number of domestic refuse and recycling bins extra bin service/missed services complaints per 1,000 rated bins in service	6.31%	<5	<4
Provide value to shareholders			
Net Profit margin – calculated as net (surplus) deficit after tax/earning *100	17.25%	Budgeted net profit margin (18.18% for FY23)	18.18%
Actual performance surplus on operations	\$9.55m	\$9.49m	\$9.49m
Debtors days outstanding	28.19 days	<38 days	<28 days
Promote a climate for action in the workforce			
Absenteeism – % against available hours	7.68%	<4%	<3%
Lost Time Injury Frequency Rate (LTIFR)	13.9%	9	7
% IWS staff with annual leave balance of six weeks or less	84.62%	>90%	>100%

INDICATOR	RESULT	STANDARD	TARGET
Achieve operational excellence			
Extra/Missed Bin Services requests completed within 1 working day	95.44%	>85%	>95%
Domestic refuse and recycling service commencements actioned within 5 working days of notification	75.19%	>85%	>95%
Food Organics Garden Organics (FOGO) service commencements actioned within 5 working days of notification	76.00%	>85%	>95%
Requests for Replacements/Repairs actioned within 5 working days	48.00%	>85%	>95%
Be a good neighbour			
% waste diverted from landfilling at the Recycling and Refuse Centres	25.4%	>25%	>35%
% total recycling diverted from domestic collection and disposal services	26.98%	>20%	>35%
% domestic Food Organics Garden Organics (FOGO) diverted from domestic refuse service	12.39%	>5%	>10%
% waste diverted from landfilling by the kerbside recycling service	19.52%	>10%	>15%
% waste diverted from landfilling by commercial waste services	10.61%	>5%	>10%

Major highlights

Major highlights for Ipswich Waste Services in the 2022–2023 financial year included:

- Household Hazardous Waste Day**
 On Sunday 25 September 2022, council hosted its annual Free Household Hazardous Waste Day. This event was well attended by the Ipswich community with more than 1,000 visitors attending council's Riverview Recycling and Refuse Facility to safely dispose of hazardous waste material.
- Food Organics Garden Organics (FOGO) Trials**
 In preparation for rolling out a city-wide FOGO service in 2023, the weekly FOGO collection trial being conducted in Bellbird Park and Raceview transitioned to a fortnightly collection service. This new fortnightly program commenced the week starting 12 September 2022. For the next phase of this program, council secured grant funding from the Department of Environment and Science to engage a specialist behavioural scientist to test a variety of targeted education and engagement programs aimed at reducing contamination and improving participation.
- Citywide Food Organics Garden Organics (FOGO) Kerbside Collection Service and On-Demand Large Item Collection Service**
 In May, council unanimously endorsed the delivery of Key Pillar 1 and 3 of the organisation's Resource Recovery Strategy, being the incorporation of a FOGO collection service into the core kerbside collection program for the city, together with the introduction of an on-demand

collection service for large items. It is anticipated that the Large Item On-Demand Service will be available in early 2024 and the kerbside FOGO bins will be rolled out early in the 2024–2025 financial year.

- Resource Recovery Infrastructure Plan**
 In June, council launched its city-wide Resource Recovery Infrastructure Plan which outlines the best way to deliver fit-for-purpose resource recovery facilities in high-growth areas, recover more valuable resources, and reduce waste to landfill. This plan incorporates several major initiatives, including upgrading existing waste facilities, constructing new resource recovery centres and collaborating with other councils on a state-of-the-art materials recovery facility.
- Waste Composition Audits**
 In June, Ipswich Waste Services engaged independent experts to conduct the city-wide waste composition audits. It revealed that across the Ipswich community, approximately 54 per cent of material discarded in residents' kerbside general waste red lid bins could be recovered and recycled rather than lost to landfill. This data is foundational in determining waste and resource recovery strategies and programs for the city.

Community service obligations

In 2022–2023, Ipswich Waste Services provided the following community service obligations totalling \$74,594 to the Ipswich community.

IPSWICH WASTE SERVICES – COMMUNITY SERVICE OBLIGATIONS			
DESCRIPTION	2021–2022 (\$)	2022–2023 (\$)	COMMENTS
Waste services at Ipswich community events	22,051	34,704	Free subsidised waste services for community events
Schools recycling program	30,522	22,118	Free recycling collection services for local schools
Free general waste services for dialysis patients requiring additional volume for kerbside waste disposal	9,148	17,772	2022–2023 provision for 46 customers

CHANGES TO TENDERS

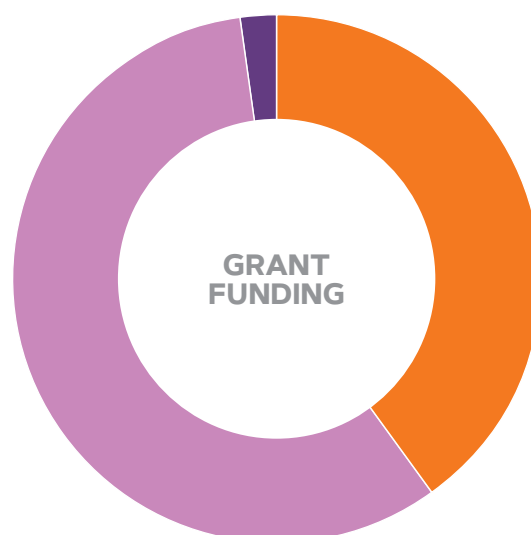
Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report contain the number of invitations to change tenders under section 228(7) of the *Local Government Regulation 2012* during the financial year. Council did not invite tenderers to change tenders after submission in the 2022–2023 financial year.

GRANT FUNDING APPROVED

As at the end of June 2023, council was managing \$35.6 million in approved grant funding for 58 projects estimated to cost more than \$65 million. The majority of projects to benefit from funding are road related, with the remainder split across community and sporting facilities, emergency response and other minor projects. The Queensland Government provides 61% of the approved funding with the remainder from the Federal Government and other sources.

Funding approvals include:

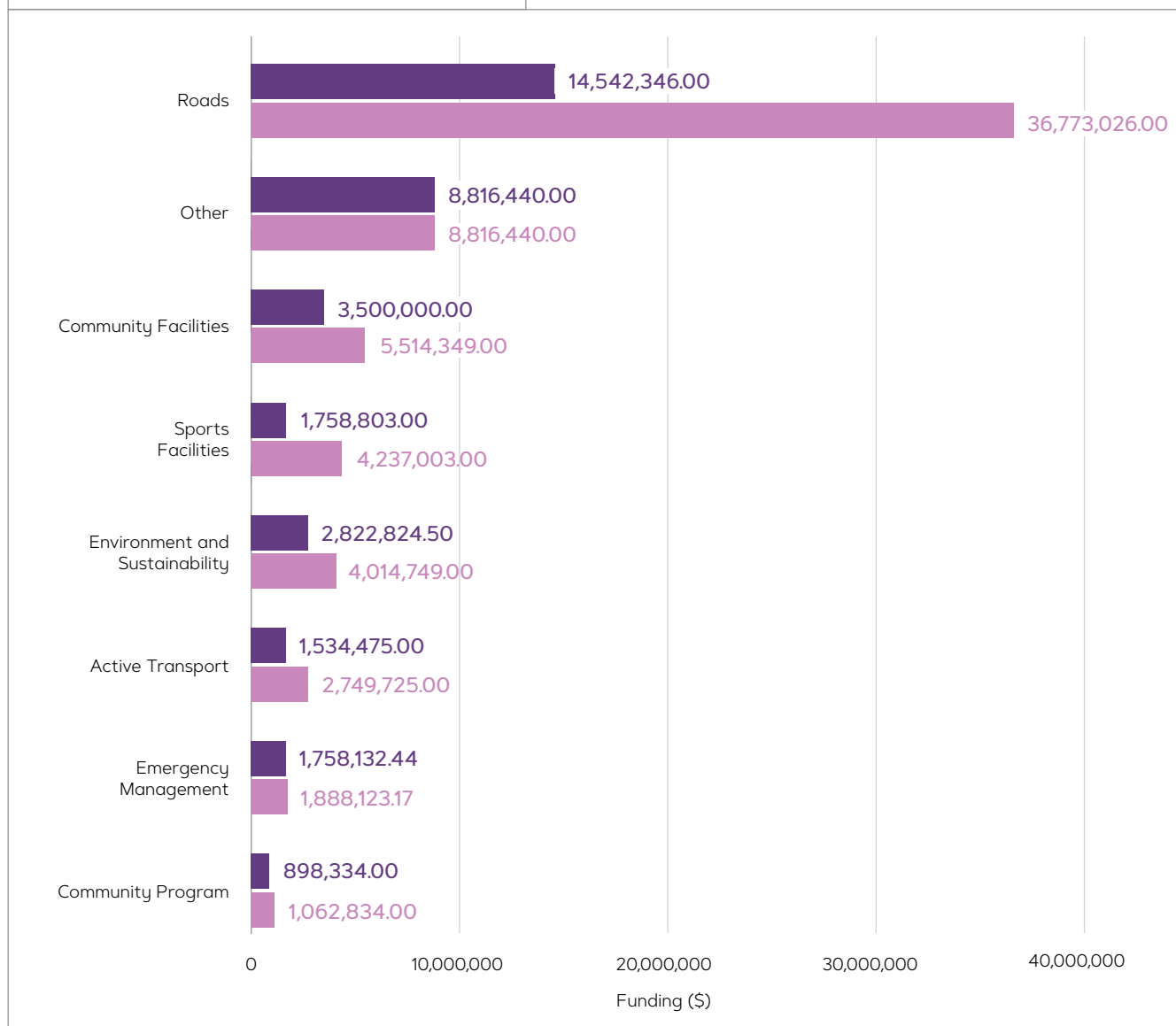
- \$5.6 million from the State Government to upgrade the Resource and Recovery Area at Riverview Recycling and Refuse Centre, improving site safety, environmental controls and resident amenities. As well as playground upgrades to Cameron Park at Booval and Richardson Park at Goodna
- \$258,000 from the State Government to upgrade sports lighting at Sutton Park, Brassall and George and Eileen Hastings Park at One Mile
- \$5.65 million from the Australian Government under the Bridges Renewal Program to upgrade two bridges at Calvert
- \$1.40 million from the State Government to assist with the construction of club houses at Jim Donald Park at Riverview and Ipswich BMX Club at West Ipswich.



Source	Totals
Federal	\$14,367,742.00
State	\$20,691,688.44
Other	\$571,924.50
Grand Total	\$35,631,355.94

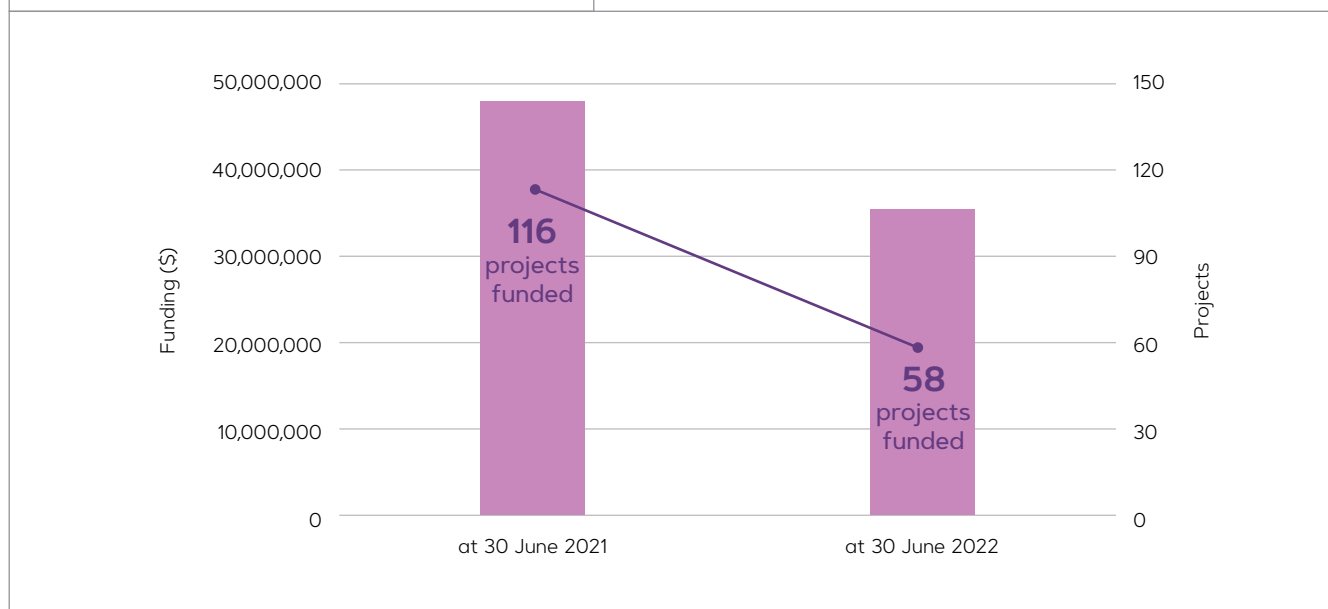
GRANT FUNDED PROJECTS AT 30 JUNE 2023

■ Grant Amount ■ Estimated project cost



GRANT FUNDED PROJECTS AT 30 JUNE 2023

■ Number of funded projects ■ Approved Grant Funding



COMMUNITY FUNDING AND SUPPORT

Community Funding and Support

Section 189 of the *Local Government Regulation 2012* requires that a local government's annual report contain a summary of the local government's expenditure in relation to grants to community organisations for the financial year.

Council's community funding programs are guided by the following policies:

- Community Funding and Support Policy
- Event Sponsorship Policy
- Ipswich Enviroplan Program and Levy Policy.

VIEW: A full list of council policies

Additional reporting is required for expenditure from the Community Donations Program, including the name of each community organisation funded and the amount and purpose of that allocation. This information can be found in the appendices.

The Councillor Discretionary Funds allows for funds to be allocated to not-for-profit community organisations for community purposes. The prescribed amount for 2022–2023 was \$196,168 (0.1% of general rates

revenue) and the total funding budgeted for Councillor Discretionary Funds in the 2022–2023 financial year was \$171,000.

The 2022–2023 budget allocated Councillor Discretionary Funds in the amount of \$19,000 for the Mayor and \$19,000 per Councillor.

Applications for Councillor Discretionary Funds by community organisations must be made in accordance with the **Councillor Discretionary Funds Policy**, the **Availability Notice** and the **Councillor Discretionary Funds Guidelines**.

Before applying, applicants should:

- read the Councillor Discretionary Funds Guidelines
- assess your eligibility.

Eligible community organisations may apply for this funding by completing an online application form.

For more information, contact the Community Grants Officer on (07) 3810 6648 or communityfunding@ipswich.qld.gov.au to discuss your application.

In the 2022–2023 financial year, council administered community funding which included the following grants, donations and bursaries.

EXPENDITURE TYPE	NUMBER ISSUED	AMOUNT (\$) EX GST
Civic and Ceremonial Events	14	\$75,577.44
Councillor Discretionary Funds	99	\$162,146.74
Community Events Funding	39	\$147,191.34
Community Projects Funding	22	\$193,230.78
Enviroplan Levy Community Funding	13	\$13,046.33
Event and Major Community Event Sponsorship	13	\$534,859.00
In-Kind Assistance	54	\$114,121.86
Land Management Payments	10	\$11,262.16
Nature Conservation Grants	18	\$95,261.10
Quick Response Funding	8	\$7,131.50
Regional Arts Development Fund (RADF)	12	\$145,547.45
Sport Achievement Funding	91	\$20,880.00
Triennial Grants	1	\$1,767.32
Viva Cribb Bursary	1	\$5,000.00
TOTAL		\$1,527,023.02

A list of grant recipients can be found in the appendix pages 128–138.

Council's **Community Funding Transparency and Integrity Hub page** also hosts a list of successful applicants.

Land Management Payments and Nature Conservation Grants are provided to landholders who have a Voluntary Conservation Agreement with council. Those payment types identified with an * contain payments to individuals. Individual names are not provided in accordance with the Privacy Act and therefore do not appear in the appendix.

IPSWICH ENVIROPLAN PROGRAM AND LEVY SEPARATE CHARGE

In accordance with the *Local Government Act 2009*, council levies a separate charge on all rateable land within the local government area to explicitly deliver the Ipswich Enviroplan Program outcomes that protect and enhance the health of Ipswich's natural environment through four program funding themes listed (excluding acquisition of significant nature conservation land).

Ipswich Enviroplan Program

- A.** The amount of special charge for Ipswich Enviroplan Program on all rateable land for 2022–2023 was \$52 per annum. During this period revenue totalling \$4,721,595 was raised through the levy.

- B.** Consistent with the council's Ipswich Enviroplan Program and Levy Policy, in 2022–2023 20 funds were allocated towards projects and initiatives associated with:

- acquisition of significant nature conservation land – \$ Nil
- loan servicing and interest repayments to Queensland Treasury Corporation for past activities – \$861,028
- community nature conservation partnerships and support – \$484,913
- nature conservation planning – \$229,537
- embellishment, capital and operational management investment within the Natural Area Estate – \$2,353,517.

FINANCIAL POLICY, CONCESSIONS AND DISCOUNTS

Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report contain a summary of all concessions for rates and charges granted by the local government.

In accordance with its Pensioner Remission of Rates Policy, council grants the following concessions to qualifying pensioners:

A. Full pensioner remission of:

1. 100 per cent of the differential general rates levied per quarterly rating assessment, to a maximum concession of \$235 in any one year; and
2. \$10 per annum per rating assessment for the Enviroplan separate charge if applicable.

B. Part pensioner remission of:

1. 100 per cent of the differential general rates levied per quarterly rating assessment, to a maximum concession of \$115 in any one year; and
2. \$5 per annum per rating assessment for the Enviroplan separate charge if applicable.

In accordance with its Rates Concession Policy, council may grant eligible property owners who are conducting eligible activities at the property, a 100 per cent concession of the differential general rates levied per quarterly rating assessment.

In accordance with its Rates Concession Policy, the council grants owner occupied property owners who are suffering financial hardship, a deferral of liability to pay rates for six months.

VIEW: A full list of all council policies

RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, council has levied a special charge of \$39 on applicable rateable land not within the Urban Fire Boundaries of Queensland, for the Rural Fire Brigades Services as such land specially benefits from those Rural Fire Brigades Services.

This special charge was levied in accordance with the 2022–2023 budget.

RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, council has levied a separate charge of \$3 on all rateable land in the local government area for the Rural Fire Brigades Services. This separate charge is levied in addition to the Rural Fire Resources Levy Special Charge on applicable rateable land.

This separate charge was levied in accordance with the 2022–2023 budget.

RISK MANAGEMENT AND ACCOUNTABILITY

Council recognises that risk management is an integral part of good management practice and fully supports risk management as part of its corporate governance processes.

Council is committed to managing identified risks by logically and systematically identifying, analysing, evaluating, treating, monitoring, and communicating risks that directly or indirectly impact positively or negatively on council's ability to achieve the strategic objectives outlined in iFuture Corporate Plan 2021–2026 and its Annual Plans.

Enterprise risk management, linked to council's strategic objectives, is as an integral part of organisational culture. Risk management is incorporated by management and staff into daily functions and activities to assist in protecting and improving council's overall business delivery and performance.

To manage risk, council has adopted an Enterprise Risk Management Framework that promotes a standard and systematic approach to risk management in accordance with AS/NZS ISO 31000:2018. All identified risks associated with council activities are monitored on a regular basis and reviewed, or escalated for review, within internally prescribed timeframes. Corporate risks are reviewed bimonthly. Operational risks, applicable at a departmental and branch level, are reviewed quarterly.

Council's objective is to manage risks to minimise exposure, for council and its stakeholders, to any event or set of occurrences that may cause adverse effects, while concurrently maximising the efficiency and effectiveness of its operations by following relevant best practice principles.

General managers, branch managers, and section managers will implement, encourage, and promote the use of risk management techniques in their areas of responsibility. This includes:

- ensuring appropriate due diligence has been applied in the identification and prioritisation of risks in the development of their respective departmental or branch Risk Management Registers
- developing strategies to manage these risks ensuring systematic, ongoing monitoring and review of these risks and associated internal control measures at three monthly intervals
- ensuring a risk management plan is developed, following council's Enterprise Risk Management Framework, before any project or new activity commences
- ongoing monitoring and reviewing of these risk management registers throughout the life of the project or activity.

Council has an approved and endorsed suite of documents, which comprises:

- Enterprise Risk Management Administrative Directive
- Enterprise Risk Management Framework
- Enterprise Risk Management Procedure
- Fraud and Corruption Control Policy
- Fraud and Corruption Control Administrative Directive
- Fraud and Corruption Control Framework
- Fraud and Corruption Control Plan
- Fraud and Corruption Control Risk Register
- A Business Continuity Management Administrative Directive
- Business Continuity Management Framework
- Business Continuity Plans.

During 2022–2023, council reviewed and updated the five-year Risk Maturity Roadmap to further enhance risk management across the organisation. The five-year Risk Maturity Roadmap will address the following key areas:

1. Maturation of key documents, including:
 - review and update of the Enterprise Risk Management Framework
 - review and update of the Fraud and Corruption Control Framework
 - review and update of the Business Continuity Management Framework

- maturation of the Risk Trend Report to the Audit and Risk Management Committee quarterly
- Branch Risk Registers for key business areas reviewed and updated.

2. Development of further E-Learning training for key business support staff within the organisation to assist departments in the development of Branch Risk Registers.
3. Progress alignment of Risk Management practices to ensure consistency with the Enterprise Risk Management Framework.
4. Review scope and benefits of future Risk Management practices (including software for management of registers, additional templates and identification of further reporting requirements).
5. Review, update and enhance council's internal communications in relation to the Enterprise Risk Management Framework, Business Continuity Management Framework and Fraud and Corruption Control Framework.

Council was the runner up for the South East Queensland Local Government Mutual Service (LGMS) Risk Excellence Awards for 2022–2023. This award recognises council's Risk and Governance E-Learning Initiative and the work that Ipswich City Council has undertaken over the past few years within the Enterprise Risk Management space.

Discover Ipswich with the volunteers at the Ipswich Visitor Information Centre, Queens Park.





FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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for the year ended 30 June 2023

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Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	239,023	223,693
Fees and charges	3b	38,319	34,270
Sales revenue		4,152	3,685
Grants, subsidies, contributions and donations	3c	18,958	15,963
Total recurrent revenue		300,452	277,611
Capital revenue			
Grants, subsidies, contributions and donations	3c	184,727	105,900
Total capital revenue		184,727	105,900
Other income			
Interest received	4a	9,498	2,022
Profit from equity accounted investments	13	24,988	26,815
Other income	4b	19,151	18,238
Capital income	5	746	11,818
Total other income		54,383	58,893
Total income		539,562	442,404
Expenses			
Recurrent expenses			
Employee benefits	6	127,541	115,806
Materials and services	7	118,536	110,544
Grant expense	10	6,115	—
Finance costs	8	11,525	11,857
Depreciation and amortisation:			
- Property, plant and equipment	15	80,758	72,407
- Intangible assets	16	3,516	4,449
- Right-of-use assets	18	727	728
Total recurrent expenses		348,718	315,791
Other expenses			
Capital expenses	9	37,897	19,273
Total other expenses		37,897	19,273
Total expenses		386,615	335,064
Net Result		152,947	107,340
Other comprehensive income			
Items that will not be reclassified to net result			
Increase/(decrease) in asset revaluation surplus	15	240,399	128,100
Share of comprehensive income of associates	13	4	50
Share of other prior period adjustment of associates	13	(3,900)	(255)
Total other comprehensive income for the year		236,503	127,895
Total comprehensive income for the year		389,450	235,235

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
Assets			
Current assets			
Cash and cash equivalents	11	98,990	216,077
Investments	11	119,000	16,000
Receivables	12	29,032	25,445
Inventories		2,244	1,271
Contract assets	17	1,872	2,005
Other assets		8,292	6,864
Total current assets		259,430	267,662
Non-current assets			
Interest in other entities	13	454,598	449,395
Right-of-use asset	18	4,263	4,831
Investment property	14	32,633	31,065
Property, plant and equipment	15	3,532,109	3,111,373
Intangible assets	16	10,098	12,102
Total non-current assets		4,033,701	3,608,766
Total assets		4,293,131	3,876,428
Liabilities			
Current liabilities			
Payables	19	46,125	23,438
Contract liabilities	17	11,062	2,943
Borrowings	20	42,172	82,117
Lease liabilities	18	600	593
Provisions	21	26,697	25,496
Other liabilities	22	15,595	19,636
Total current liabilities		142,251	154,223
Non-current liabilities			
Borrowings	20	341,180	299,534
Lease liabilities	18	3,513	3,961
Provisions	21	2,848	2,681
Other liabilities	22	23,094	25,234
Total non-current liabilities		370,635	331,410
Total liabilities		512,886	485,633
Net community assets		3,780,245	3,390,795
Community equity			
Asset revaluation surplus		907,305	666,906
Retained surplus		2,872,940	2,723,889
Total community equity		3,780,245	3,390,795

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	Asset revaluation surplus \$ '000	Retained surplus \$ '000	Total equity \$ '000
2023				
Opening balance		666,906	2,723,889	3,390,795
Net result		—	152,947	152,947
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	15	240,399	—	240,399
- Share of comprehensive income of associates	13	—	4	4
- Share of other prior period adjustment of associates	13	—	(3,900)	(3,900)
Other comprehensive income		240,399	(3,896)	236,503
Total comprehensive income		240,399	149,051	389,450
Balance as at 30 June		907,305	2,872,940	3,780,245
2022				
Opening balance		538,806	2,616,754	3,155,560
Net result		—	107,340	107,340
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	15	128,100	—	128,100
- Share of comprehensive income of associates	13	—	50	50
- Share of other prior period adjustment of associates	13	—	(255)	(255)
Other comprehensive income		128,100	(205)	127,895
Total comprehensive income		128,100	107,135	235,235
Balance as at 30 June		666,906	2,723,889	3,390,795

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
Cash flows from operating activities			
Receipts from customers		316,307	296,297
Payments to suppliers and employees		(249,508)	(218,922)
		<u>66,799</u>	<u>77,375</u>
Receipts			
Urban Utilities tax equivalents		10,573	10,644
Interest received		7,440	1,959
Non capital grants and contributions		18,958	15,963
Payments			
Borrowing costs		(11,464)	(11,872)
Grant expense		(6,115)	—
Net cash inflow/(outflow) from operating activities	26	<u>86,191</u>	<u>94,069</u>
Cash flows from investing activities			
Receipts			
Proceeds from sale of property, plant and equipment		1,415	1,530
Proceeds from sale of non-current assets held for sale		—	20,750
Capital grants, subsidies, contributions and donations		80,098	37,739
Distributions received from associates		15,889	18,333
Payments			
Payments for financial assets		(103,000)	(16,000)
Payments for investment property		(20,740)	(19,526)
Payments for property, plant and equipment		(178,040)	(105,326)
Payments for intangible assets		(1)	(629)
Net cash inflow/(outflow) from investing activities		<u>(204,379)</u>	<u>(63,129)</u>
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		83,400	26,500
Payments			
Repayment of borrowings		(81,699)	(36,025)
Repayments made on leases (principal only)		(600)	(596)
Net cash inflow/(outflow) from financing activities		<u>1,101</u>	<u>(10,121)</u>
Net increase/(decrease) in cash and cash equivalents held		<u>(117,087)</u>	<u>20,819</u>
plus: cash and cash equivalents - beginning		216,077	195,258
Cash and cash equivalents at the end of the financial year	11	<u>98,990</u>	<u>216,077</u>

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 1. Information about these financial statements

(a) Basis of preparation

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in accordance with the requirements of the *Local Government Act 2009*, *Local Government Regulation 2012*, Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board.

Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention, except as stated.

(b) Controlled entities

The council and its controlled entities together form the economic entity. Controlled entities have not been consolidated because they are not considered material. All of council's controlled entities are audited by the Auditor-General of Queensland. Refer to note 30.

(c) Constitution

The Ipswich City Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

(d) New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022. None of the standards had a material impact on reported position, performance and cash flows.

(e) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023. These standards have not been adopted by council and will be included in the financial statements on their effective date.

Council has considered all standards issued not yet effective and determined that none of them will have a material impact on the future reported financial position and performance.

(f) Estimates and judgements

The financial statements are subject to the use of estimates and judgements. The estimates and judgements that have a significant effect or risk of causing an adjustment to the carrying amounts of assets and liabilities relate to:

- Revenue recognition - note 3
- Valuation of investment property - note 14

- Valuation and depreciation of property, plant & equipment - note 15
- Provisions - note 21
- Contingent liabilities - note 24
- Financial instruments and financial risk management - note 28

(g) Rounding and comparatives

Comparative information is generally restated for reclassifications, errors and changes in accounting policies unless permitted otherwise by transition rules in a new Accounting Standard.

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000 unless otherwise stated.

The council uses the Australian Dollar as its functional currency and its presentation currency.

(h) Volunteer services

Council considers volunteer services as community or value add services for the Ipswich area. However, council does not recognise revenue from volunteer services as council would not have purchased the services if not donated and it is not considered material.

(i) Taxation

Council is exempt from income tax, however council is subject to Fringe Benefits Tax, Goods and Services Tax (GST) and Payroll Tax on certain activities. The net amount of GST recoverable from the Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

(j) Climate change

Ipswich City Council is addressing the macro-issue of climate change strategically, principally through the delivery of council's Sustainability Strategy which was adopted in December 2021. The strategy commits council to a 50% carbon reduction target by 2026 for the organisation. Ipswich City Council's operations and financial results are affected by weather and climate change. Climate change may increase the occurrence of extreme events, such as bushfires, drought, floods and heat waves.

As these extreme events may impact council's financial results, council is being proactive in mitigating the risks through adopting water conservation and efficiency projects with water smart street tree plantings, sporting fields and parklands: implementing stormwater mitigation drainage; energy efficiency via streetlighting LED retrofits; fire risk reduction on conservation estates; and efficiencies in resource recovery operations (Ipswich Waste Services). Council undertakes environmental monitoring for contaminants of concern at high risk council owned closed landfill sites with the future costs of monitoring recognised

Notes to the Financial Statements

for the year ended 30 June 2023

Note 1. Information about these financial statements (continued)

in a provision for associated funding requirements. Refer to note 21.

Climate change may also directly impact the value of infrastructure assets as extreme events may cause assets to deteriorate more rapidly. This may result in a reduction of the asset's fair value or a reduction of the useful life causing increases in depreciation expense. Condition assessments for roads, bridges, flooding and drainage assets have been performed during the 2022 and 2023 valuation process. Refer to note 15.

As climate change may cause council's assets to deteriorate more rapidly, council may be required to increase the expenditure on asset rehabilitation programs which may impact on future rating charges.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 2. Analysis of results by function

(a) Council functions – component descriptions

Council adopted a new organisational structure in May 2023 which resulted in the establishment of the Environment and Sustainability Department and the disbandment of Coordination and Performance. Whilst the organisational reporting structure became effective from May 2023, the financial reporting structure became effective from July 2023. Accordingly, council's functions and activities listed below are based on the previous organisational structure.

Details relating to the council's functions / activities as reported in Note 2(b) are as follows:

Coordination and Performance

Across council and with our stakeholders the department leads, advises, collaborates, coordinates, facilitates, communicates and monitors to deliver on council's objectives for the community, in the branch areas of performance (program management, corporate planning and external grants); communications and engagement (media, corporate communications, community engagement) and executive services to our elected representatives.

Corporate Services

This department assists council across a wide range of areas to ensure its outcomes are met, particularly in relation to expenditure and financial management. The department also manages the rules, relationships, policies, people and culture, information technology, systems and processes within council, ensuring compliance is exercised and maintained.

Community, Cultural and Economic Development

This department's primary objective is to strengthen and contribute to the sense of community, and to enhance the lives of the city's residents and visitors through implementation and development of innovative programs and services.

Infrastructure and Environment

The department manages council's roads, traffic systems, buildings, parks, drains and natural areas. Management of council's environmental and sustainability responsibilities includes conservation, waste, stormwater, cultural heritage and emergency events. Our capital works program reflects our community vision and priorities, ensuring we deliver a safe, inclusive and connected community that keeps our city growing and protects the environment we all value.

Planning and Regulatory Services

This department's objective is to manage growth and development in a socially, ecologically and economically sustainable way to meet the needs of the community. Also, the department's objective is to ensure the health, environment and safety of the city is protected and enhanced through the utilisation of reasonable and appropriate compliance approaches.

Ipswich Waste Services

Ipswich Waste Services is a commercialised waste services business activity within council. Primarily funded from the waste management utility charge, the overall objective is to provide commercially focused waste services to the community in accordance with the Charter and Establishment Agreement, the Customer Charter and the Annual Operating Agreement.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2023

Note 2. Analysis of results by function (continued)

(b) Council functions - analysis of results by function

Functions	Gross program income			Gross program expenses			Net result from		Total assets
	Recurring grants	Recurring other	Capital grants	Capital other	Total income	Recurring	Capital	Total expenses	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2023									
Coordination and Performance	—	—	—	—	—	(5,979)	(3)	(5,982)	262
Corporate Services	7,877	251,094	—	289	259,260	(75,742)	(19,524)	(95,266)	192,595
Community, Cultural and Economic Development	3,056	4,025	—	2,533	9,614	(41,850)	(131)	(41,981)	11,874
Infrastructure and Environment	7,542	32,265	44,760	137,885	222,452	(182,404)	(17,941)	(200,345)	3,295,579
Planning and Regulatory Services	166	21,737	—	—	21,903	(25,985)	(277)	(26,262)	1,760
Ipswich Waste Services	101	55,462	—	6	55,569	(45,994)	(21)	(46,015)	22,784
Eliminations and Unallocated Assets	—	(29,236)	—	—	(29,236)	29,236	—	29,236	768,277
Total	18,742	335,347	44,760	140,713	539,562	(348,718)	(37,897)	(386,615)	152,947
2022									
Coordination and Performance	—	56	—	—	56	(7,028)	(3)	(7,031)	330
Corporate Services	6,719	231,831	—	—	238,550	(61,559)	(2,147)	(63,706)	4,658
Community, Cultural and Economic Development	2,837	3,607	—	1,844	8,288	(38,625)	(266)	(38,891)	9,393
Infrastructure and Environment	5,763	28,350	10,614	105,500	150,227	(170,435)	(16,777)	(187,212)	3,064,286
Planning and Regulatory Services	476	21,667	—	—	22,143	(25,906)	(312)	(26,218)	798
Ipswich Waste Services	—	47,589	—	—	47,589	(36,446)	(9)	(36,455)	17,337
Eliminations and Unallocated Assets	—	(24,449)	—	—	(24,449)	24,449	—	24,449	779,626
Total	15,795	308,651	10,614	107,344	442,404	(315,550)	(19,514)	(335,064)	107,340
									3,876,428

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue

	2023 \$ '000	2022 \$ '000
(a) Rates, levies and charges		
General rates and charges	208,957	196,168
Garbage charges	37,220	34,549
Property related charges	5,114	4,900
Total rates and utility charge revenue	251,291	235,617
Less: discounts	(9,871)	(9,863)
Less: pensioner remissions	(2,397)	(2,061)
Total rates, levies and charges	239,023	223,693

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

(b) Fees and charges

	2023 \$ '000	2022 \$ '000
Town planning and development charges	16,673	16,577
Traffic regulation fees and charges	3,210	2,367
Refuse fees	12,680	9,465
Health regulation and animal control	2,641	2,623
Other administrative charges	2,045	2,378
Other fees and charges	1,070	860
Total fees and charges	38,319	34,270

Revenue arising from fees and charges is recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the goods or services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, upon lodgement of the relevant application or documents. There is no material obligation for council in relation to refunds or returns.

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

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

(c) Grants, subsidies, contributions and donations

	2023 \$ '000	2022 \$ '000
(i) Operating		
General purpose grants	9,882	11,204
State government subsidies and grants	7,108	3,607
Commonwealth government subsidies and grants	1,752	984
Contributions	216	168
Total recurrent grants, subsidies, contributions and donations	18,958	15,963

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

	2023 \$ '000	2022 \$ '000
(ii) Capital		
State government subsidies and grants	39,476	4,793
Commonwealth government subsidies and grants	5,284	5,821
Developer contributions - for capital purposes	35,338	27,125
Contributions of physical assets	104,629	68,161
Total capital grants, subsidies, contributions and donations	184,727	105,900

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

	2023		2022	
	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000
Grants and subsidies	19,583	43,919	19,874	6,535
Contributions	35,554	—	27,293	—
Contributions of physical assets	104,629	—	68,161	—
	159,766	43,919	115,328	6,535

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

The performance obligations vary in each agreement but include completion of deliverables or services. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, revenue is recognised using either costs or time incurred.

Grant income under AASB 1058

Where council receives an asset for significantly below fair value, the asset is recognised at fair value, related liability (or equity items) are recorded and income then is recognised for any remaining asset value at the time that the asset is received.

Donations and contributions

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

Assets arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. Physical assets contributed to council by developers in the form of land, road works, stormwater and park equipment are recognised as revenue when council obtains control of the asset and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. Non-cash contributions with a value in excess of the recognition thresholds are recognised as non-current assets. Those below the thresholds are recorded as expenses.

Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 3. Revenue (continued)

Capital grants

Capital grants received to enable council to acquire or construct an item of property, plant and equipment to identified specifications, which will be under council's control, and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

Note 4. Interest and other income

	2023 \$ '000	2022 \$ '000
(a) Interest received		
Interest received from investments	9,012	1,316
Interest from overdue rates and utility charges	486	706
Total interest received	9,498	2,022

Interest received from bank and term deposits is accrued over the term of the investment.

(b) Other income

Dividend	247	99
Other sundry receipts	6,211	5,807
Rental of facilities	2,120	1,688
Urban Utilities tax equivalents revenue	10,573	10,644
Total other income	19,151	18,238

Dividends are recognised once they are formally declared by the directors of the entity.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 5. Capital income

	Notes	2023 \$ '000	2022 \$ '000
(a) Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		1,402	1,514
Less: carrying value of disposed property, plant and equipment	15	(945)	(1,256)
		457	258
Proceeds from the disposal of artworks		13	16
Less: carrying value of disposed artworks	15	(13)	(100)
		—	(84)
(b) Revaluations			
Revaluation increment of property, plant and equipment reversing previous revaluation decrement	15	—	9,258
Revaluation increment relating to investment property	14	289	2,386
		289	11,644
(c) Non-current assets held for sale			
Proceeds from the disposal		—	20,750
Less: carrying value of disposed assets		—	(20,750)
		—	—
Total capital income		746	11,818

Note 6. Employee benefits

	Notes	2023 \$ '000	2022 \$ '000
Wages and salaries		112,147	102,075
Councillors remuneration		1,248	1,191
Annual, sick and long service leave entitlements		12,477	10,449
Superannuation	25	13,993	12,540
Workers compensation insurance		1,200	1,292
Fringe benefits tax (FBT)		83	102
Termination benefits		1,939	2,084
		143,087	129,733
Less: capitalised employee expenses		(15,546)	(13,927)
Total employee benefits		127,541	115,806

Employee benefit expenses are recorded when the service has been provided by the employee. Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Further compensation details are disclosed in Note 31(c) for key management personnel.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 7. Materials and services

	2023 \$ '000	2022 \$ '000
Advertising, marketing and promotion	2,021	1,559
Audit fees	335	346
Communications	1,356	1,288
Consultants	7,313	6,615
Contractors	44,406	41,331
Donations paid	1,496	1,524
Repairs and maintenance	10,262	9,833
Insurance	2,114	1,943
Goods and services	28,329	23,654
Legal	1,887	3,079
Materials	5,548	4,869
Utilities	10,336	10,604
Rentals	2,866	2,332
General expenses	3,080	2,689
Bad debts written off	156	202
Less: capitalised expenses	(2,969)	(1,324)
Total materials and services	118,536	110,544

Expenses are recorded on an accruals basis as council receives the goods or services.

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$319,000 for council and \$326,200 for the group. While in 2022, total audit fees were \$312,000 for council and \$336,200 for the group.

Note 8. Finance costs

	2023 \$ '000	2022 \$ '000
Finance costs charged by the Queensland Treasury Corporation	10,912	11,265
Bank charges	563	542
Interest on leases	50	50
Total finance costs	11,525	11,857

Notes to the Financial Statements

for the year ended 30 June 2023

Note 9. Capital expenses

	Notes	2023 \$ '000	2022 \$ '000
(a) Loss on impairment			
Investment properties	14	19,341	2,176
Total loss on impairment		19,341	2,176
Key judgements and estimates			
In assessing impairment, management estimates the recoverable amount of each asset, based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.			
(b) Provision for restoration costs			
Restoration of landfill sites		(669)	1,601
		(669)	1,601
(c) Revaluation decrement			
Downwards revaluation of investment property		120	9,503
		120	9,503
(d) Other capital expenses			
Loss on write-off of assets		19,105	5,993
		19,105	5,993
Total capital expenses		37,897	19,273

Note 10. Grant expense

	2023 \$ '000	2022 \$ '000
Grant Expense		
Grant expense - for capital purposes	6,115	—
Total grant expense	6,115	—

The Voluntary Home Buy Back funding was used to acquire flood affected properties. A grant expense is recognised for the difference between the acquisition price and the post-flood valuation.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 11. Cash and cash equivalents

	2023 \$ '000	2022 \$ '000
Cash and cash equivalents		
Cash at bank and on hand	11,690	8,520
Deposits at call	87,300	207,557
Total cash and cash equivalents	98,990	216,077
Investments		
Term deposits	119,000	16,000
Total investments	119,000	16,000
Cash and cash equivalents	217,990	232,077
Less: externally and internally imposed restrictions on cash	(5,799)	(4,535)
Unrestricted cash	212,191	227,542

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:

Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	487	15
Total externally imposed restrictions on cash assets	487	15

Internal allocations of cash at the reporting date:

Future recurrent expenditure	5,312	4,520
Total internally allocated cash	5,312	4,520
Total restricted cash	5,799	4,535

Cash, deposits at call and investments are held with financial institutions with a credit rating AA+ to BBB+. Cash and cash equivalents in the statement of cash flows include cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments that are readily convertible to cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Investments in the form of fixed term deposits are carried at amortised cost as they meet the test of solely payments of principal and interest (SPPI). All term deposits are held to maturity.

Investments intended to be held longer than 12 months are non-current. Council policy limits the total amount of investments permitted to be lodged with any one financial institution to not more than 25% (except in the case of the Queensland Treasury Corporation (QTC) cash fund) of total investments with authorised financial institutions. This policy is part of council's overall strategy to minimise exposure to interest rate and credit risk whilst pursuing higher investment returns.

Investments in financial instruments are invested with QTC or similar State/Commonwealth financial institutions in Australia.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 11. Cash and cash equivalents (continued)

	2023 \$ '000	2022 \$ '000
Trust Funds		
Trust funds held for outside parties		
Monies collected or held on behalf of other entities	29,278	29,456
Water and sewerage contributions held on behalf of Urban Utilities	12,846	6,524
Security deposits	790	814
	<u>42,914</u>	<u>36,794</u>

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate bank account and separate accounting records are maintained for funds held on behalf of outside parties.

External trust fund monies include security and bond deposits lodged to guarantee performance, contract and tender deposits, unclaimed monies resulting from unpresented cheques, and water and sewerage contributions to be forwarded to Urban Utilities at month end.

Council performs only a custodial role in respect of these monies. As these funds cannot be used by the council, they are not brought to account in these financial statements.

Note 12. Receivables

	2023 \$ '000	2022 \$ '000
Current		
Trade and accrued debtors	13,327	13,933
Rates and charges	9,136	7,846
Lease receivable	241	—
GST recoverable	3,831	2,811
- Interest on debts	679	960
- Interest on investments	2,191	133
Loss allowance - Trade debtors	(373)	(238)
Total current receivables	<u>29,032</u>	<u>25,445</u>

Movement in accumulated impairment losses is as follows:

Opening balance at 1 July	238	92
Add		
Additional impairments recognised	391	1,221
Less		
Impairment debts written off during the year	2	2
Impairments reversed	(258)	(1,077)
Balance at the end of the year	<u>373</u>	<u>238</u>

Notes to the Financial Statements

for the year ended 30 June 2023

Note 12. Receivables (continued)

Receivables are amounts owed to council at year end. They are recognised at the amounts due at the time of sale or service delivery. Settlement is generally within 30 days from the invoice date. The collectability of receivables is assessed periodically for impairment. All known bad debts were written-off at 30 June. Refer also to Note 28 for further information about credit risk.

Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds council would receive from the sale of the respective property.

Interest is charged on outstanding rates (8.17% per annum from 1 July 2022, previously 8.03% per annum). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Expected credit loss assessment

The council uses an allowance matrix to measure the expected credit losses of trade receivables from individual customers, which comprise a very large number of small balances. Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off.

Loss rates are based on actual credit loss experience over the past ten years. These rates are multiplied by factors which reflect differences between economic conditions during the period over which the historical data has been collected, current conditions and the council's view of economic conditions over the expected lives of the receivables.

The following table provides information about the exposure to credit risk and expected losses for trade receivables from individual customers as at the 30 June 2023.

2023	Closing balance	Historical probability of default	Loss given default	Lifetime expected credit loss
Ageing	\$ '000	%	%	\$ '000
Trade receivables				
Current	1,305	4.44%	100%	58
1-30 days overdue	379	4.44%	100%	17
31-60 days overdue	67	19.82%	100%	13
61-90 days overdue	100	100.00%	100%	100
90+ days overdue	185	100.00%	100%	185
Total	2,036			373

2022	Closing balance	Historical probability of default	Loss given default	Lifetime expected credit loss
Ageing	\$ '000	%	%	\$ '000
Trade receivables				
Current	1,716	4.01%	100%	69
1-30 days overdue	283	4.01%	100%	11
31-60 days overdue	46	4.01%	100%	2
61-90 days overdue	10	17.96%	100%	2
90+ days overdue	109	46.56%	100%	51
90+ days (statutory receivables) overdue	462	22.29%	100%	103
Total	2,626			238

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Interest in other entities

Council has incorporated the following associates into its financial statements.

Net carrying amounts – council's share

	Nature of relationship	Measurement method	2023 \$ '000	2022 \$ '000
Urban Utilities	Associate	Equity	454,498	449,295
SEQ Regional Recreational Facilities Pty Ltd	Shareholder	Equity	100	100
Total carrying amounts			454,598	449,395

Entity	Trading Name	Nature of relationship	Measurement method	Place of business	Interest in ownership
Central SEQ Distributor - Retailer Authority	Urban Utilities	Associate	Equity	Brisbane	12.222%
SEQ Regional Recreational Facilities Pty Ltd	SEQ Regional Recreational Facilities Pty Ltd	Shareholder	Equity	Brisbane	12.5%

Materials Recovery Facility

Ipswich City Council, Logan City Council and Redland City Council are involved in the joint investigation of establishing a new Materials Recovery Facility (MRF) to receive, sort and process the contents of the yellow lid recycling bins. On 20 June 2019 the Australian Competition and Consumer Commission (ACCC) authorised the sub-regional alliance to collectively tender for waste processing services. A joint funding application has been lodged for a MRF through the Queensland Recycling Modernisation Fund. The entity which will be an equity accounted investment has not yet been legally established.

Urban Utilities

Council holds participation rights of 12.222% in Urban Utilities which is a minority interest. Council is considered to have a significant influence over Urban Utilities and as such these assets are considered to be an investment in an associate. In applying the equity method the investment in Urban Utilities is initially recognised at cost and adjusted thereafter to recognise council's share of the net profit and other comprehensive income of Urban Utilities. Developer contributions for water and sewerage are held in trust and forwarded to Urban Utilities at month end.

In 2023 Urban Utilities made a retrospective adjustment and council's portion of the adjustment was \$3.148m. Council assessed the impact as immaterial so applied the adjustment in the 2023 period.

	Council	
	2023 \$ '000	2022 \$ '000
Reconciliation of the carrying amount		
Opening net assets (1 July)	449,295	441,018
Prior period adjustment	(3,900)	(255)
Profit/(loss) for the period	24,988	26,815
Participation return paid	(15,889)	(18,333)
Share of other comprehensive income	4	50
Closing net assets	454,498	449,295
Extract from the associate's statement of financial position		
Current assets	368,278	393,037
Non-current assets	6,761,164	6,493,390
Current liabilities	337,833	314,307
Non-current liabilities	3,072,934	2,896,017
Net assets	3,718,675	3,676,103

Notes to the Financial Statements

for the year ended 30 June 2023

Note 13. Interest in other entities (continued)

	Council	
	2023	2022
	\$ '000	\$ '000
Extract from the associate's statement of comprehensive income		
Revenue	1,508,048	1,446,978
Net Profit	204,446	219,402
Other comprehensive income	36	408
Total comprehensive income	204,482	219,810

Transactions with associate

Amounts paid or payable by council to Urban Utilities	2,962	4,231
Tax received and receivable (Urban Utilities operates under a tax equivalent regime)	10,573	10,644
Participation return received and accrued	15,889	18,333
Water and sewerage contributions held in trust and forwarded to Urban Utilities at month end	12,846	6,524

All amounts are exclusive of GST.

Note 14. Investment property

	2023	2022
	\$ '000	\$ '000
Fair value at beginning of financial year	31,065	20,832
Revaluation adjustment to the income account	169	(7,117)
Additions	20,740	19,526
Impairment loss on work in progress	(19,341)	(2,176)
Total investment property	32,633	31,065

Investment properties are located at 2 Bell Street Ipswich, 18-24 Nicholas Street, 19-25 Nicholas Street, 163 Brisbane Street and 5 Union Place Ipswich. Council's intention is to earn income from these properties.

Investment property is initially recognised at cost (including transaction costs) and subsequently at fair value. Investment property is revalued each financial year. Gains or losses arising from changes in the fair value of investment property are recognised as income or expenses respectively for the period in which they arise. Investment property is not depreciated.

All investment properties were independently valued by Stantec Australia Pty Ltd on 30 June 2023. They were valued using the sales comparison approach. Sales prices of comparable land sites in close proximity were adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre.

Investment buildings under construction are included within the investment property category of nil (2022: Nil). Investment buildings under construction are measured at fair value, unless fair value cannot be reliably determined for an individual property (in which case, the property is measured at cost until fair value can be reliably determined). Impairment of investment buildings under construction has been recorded when the estimated carrying amount exceeds the estimated recoverable amount. The impairment loss is recognised as an expense in the Statement of Comprehensive Income.

Notes to the Financial Statements for the year ended 30 June 2023

Note 15. Property, plant and equipment

		Notes	Capital work in progress		Land	Land improvements	Buildings and structures	Plant and equipment	Roads, bridges and footpaths	Flooding and drainage	Artworks	Total
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2023	Measurement basis											
	Fair value category		Cost	Fair Value Level 2	Cost	Fair Value Level 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 2		
	Opening gross balance		109,934	351,839	51,596	844,191	139,478	1,647,623	1,090,668	5,418		4,240,747
	Additions		—	8,095	—	55,381	18,139	52,251	8,296	26		142,188
	Contributed assets		—	8,983	—	45,189	3,703	27,394	18,967	393		104,629
	Disposals	5	—	—	—	—	(3,366)	—	—	(13)		(3,379)
	Write-offs	9	(439)	(570)	(15,392)	(1,491)	(2,595)	(2,795)	(548)	(52)		(23,882)
	Revaluation increments to equity (ARS)		—	2,972	—	90,940	—	180,909	73,569	725		349,115
	Transfers from/(to) intangible assets		—	—	—	—	333	—	—	—		333
	Transfers between classes		—	51,636	(36,204)	(20,511)	(10)	5,089	—	—		—
	Capital expenditure during the year		286,240	—	—	—	—	—	—	—		286,240
	Transfer from capital expenditure to additions and contributed assets		(245,685)	—	—	—	—	—	—	—		(245,685)
	Capital expenditure written off to expense		(6,518)	—	—	—	—	—	—	—		(6,518)
	Total gross value of property, plant and equipment		143,532	422,955	—	1,013,699	155,682	1,910,471	1,190,952	6,497		4,843,788
	Opening accumulated depreciation and impairment		—	—	9	301,238	76,900	494,712	256,515	—		1,129,374
	Depreciation expense		—	—	—	24,465	12,769	32,480	11,044	—		80,758
	Depreciation on disposals	5	—	—	—	—	(2,421)	—	—	—		(2,421)
	Depreciation on write-offs	9	—	—	(9)	(839)	(2,192)	(1,488)	(220)	—		(4,748)
	Revaluation increments to equity (ARS)		—	—	—	34,009	—	56,728	17,979	—		108,716
	Transfers between asset classes		—	—	—	10	(10)	—	—	—		—
	Total accumulated depreciation and impairment property, plant and equipment		—	—	—	358,883	85,046	582,432	285,318	—		1,311,679
	Total net book value of property, plant and equipment		143,532	422,955	—	654,816	70,636	1,328,039	905,634	6,497		3,532,109
	Other information											
	Range of estimated useful life (years)		Not depreciated	Not depreciated	Not depreciated	1–100 years	1–45 years	1.5–100 years	15–100 years	Not depreciated		—
	Asset additions comprise											
	Asset renewals		—	—	—	2,457	—	53,016	3,625	—		59,098
	Other additions		—	17,078	—	98,113	21,842	26,629	23,638	419		187,719
	Total asset additions		—	17,078	—	100,570	21,842	79,645	27,263	419		246,817

continued on next page ...

Ipswich City Council

Financial Statements 2023

Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

	Notes	Capital work in progress \$ '000	Land \$ '000	Land improvements \$ '000	Land Cost \$ '000	Buildings and structures \$ '000	Plant and equipment \$ '000	Roads, bridges and footpaths \$ '000	Flooding and drainage \$ '000	Artworks \$ '000	Total \$ '000
2022											
Measurement basis											
Fair value category			Fair Value Level 2		Cost	Fair Value Level 3		Fair Value Level 3	Fair Value Level 3	Fair Value Level 2	
Opening gross balance		129,674	347,191		41,150	789,351 (38,469)	129,846	1,498,973	956,483	5,170	3,897,838 (38,469)
Correction to opening balances		-	-	-	-	44,815	-	-	-	-	-
Additions		-	-	-	3,894	44,815	15,462	40,557	8,661	57	113,446
Contributed assets		-	4,738	-	7,029	6,791	616	26,031	22,662	294	68,161
Disposals	5	-	-	-	-	-	(2,922)	-	-	(100)	(3,022)
Write-offs	9	-	(90)	-	(477)	(2,991)	(3,527)	(3,093)	(1,267)	-	(11,445)
Reversal of prior period reversal, decrements to P/L		-	-	-	-	-	-	-	-	-	-
Revaluation increments to equity (ARS)	5	-	-	-	-	-	-	9,258	-	-	9,258
Transfers between classes		-	-	-	-	44,694	-	75,897	104,129	-	224,720
Capital expenditure during the year		-	-	-	-	-	3	-	-	(3)	-
Transfer from capital expenditure to additions and contributed assets		173,502 (192,794)	-	-	-	-	-	-	-	-	173,502 (192,794)
Capital expenditure written off to expense		(448)	-	-	-	-	-	-	-	-	(448)
Total gross value of property, plant and equipment		109,934	351,839	51,596	51,596	844,191	139,478	1,647,623	1,090,668	5,418	4,240,747
Opening accumulated depreciation and impairment		-	-	-	-	290,309 (38,469)	70,953	420,969	225,906	-	1,008,177 (38,469)
Correction to opening balances		-	-	-	-	-	-	-	-	-	-
Depreciation expense		-	-	-	9	22,102	10,878	29,865	9,553	-	72,407
Depreciation on disposals	5	-	-	-	-	-	(1,692)	-	-	-	(1,692)
Depreciation on write-offs	9	-	-	-	-	(2,150)	(3,279)	(1,791)	(449)	-	(7,669)
Revaluation increments to equity (ARS)		-	-	-	-	29,446	-	45,669	21,505	-	96,620
Total accumulated depreciation and impairment property, plant and equipment		-	-	9	9	301,238	76,900	494,712	256,515	-	1,129,374
Total net book value of property, plant and equipment		109,934	351,839	51,587	51,587	542,953	62,578	1,152,911	834,153	5,418	3,111,373
Other information											
Range of estimated useful life (years)		Not depreciated	Not depreciated	Not depreciated	Not depreciated	1-100 years	1-45 years	1.5-100 years	15-100 years	Not depreciated	-
Asset additions comprise											
Asset renewals		-	-	-	-	6,713	-	34,372	2,401	-	43,486
Other additions		-	4,738	10,923	10,923	44,893	16,078	32,216	28,922	351	138,121
Total asset additions		-	4,738	10,923	10,923	51,606	16,078	66,588	31,323	351	181,607

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

(a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure. Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the buildings and other structures.

Council has adopted an asset recognition threshold of \$1 for land assets, \$1,000 for all non-infrastructure assets other than land and \$10,000 for all infrastructure assets. Capital additions below these thresholds are accordingly treated as an expense in the year of acquisition.

Land under roads and reserve land under the *Land Act 1994* or *Land Title Act 1994* is controlled by Queensland State Government and not recognised in the council financial statements.

Council's approach to acquiring flood-affected properties (land and buildings) via the Voluntary Home Buy Back program was to obtain a pre-flood and post-flood valuation. The land asset was recognised at post-flood value, while buildings were deemed to be demolished so had nil value.

(b) Measurement

Acquisitions of assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

(c) Depreciation

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Land, land improvements, work in progress, artworks, road formations and formation work associated with the construction of detention basins are not depreciated as they have an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the council. Management believe the straight-line method appropriately reflects the pattern of consumption of all council assets.

Where assets have separately identifiable significant components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the council.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the remaining useful lives of these assets at each reporting date.

(d) Impairment

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

(e) Valuation

Land, buildings and structures, artworks and infrastructure assets are measured on the revaluation basis, at fair value. Land improvements, plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued where required so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every five years. The valuer physically sights a representative sample of council assets across all asset classes. The asset's condition assessment can be determined by either council engineers or by the valuer depending on the asset being valued. The remaining useful life is based on the condition, or by assigning the actual remaining useful life based on replacement dates. In the intervening years, a desktop valuation is performed which involves council providing updated information to the valuer regarding any additions and disposals. The valuer then determines suitable indices to apply to each of the assets and where this results in a material movement for the asset class the indexation is taken up in the accounts.

Fair values are classified into three levels as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities,

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

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 all significant inputs required to fair value an asset are observable, the asset is included in level 2. 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.

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

Land (level 2)

A comprehensive valuation of land was undertaken by independent valuers, Stantec Australia Pty Ltd effective 30 June 2023. The valuation was undertaken using the market value approach and Stantec's assessment of movement in land price was based on sales evidence over the past 12 months. The valuer physically inspected approximately 63% of land assets.

Buildings and structures (level 3)

Buildings and structures are valued based on the current replacement cost method. For the year ended 30 June 2023 a desktop valuation was performed by Stantec and the index was applied to the asset class. This asset class was last comprehensively revalued at 30 June 2020 which included site visits and condition assessments of over 500 buildings and structures.

Where council's buildings are held to provide essential services to the community and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The calculation for the current replacement cost method is based on Stantec's unit rate model. Stantec also assessed the remaining useful life of buildings and structures with calculations based on recent condition data collected by Stantec.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit different useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

The unit rates based on square metres can be supported by recent construction costs, whereas useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs. Where these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

Infrastructure assets (level 3)

Infrastructure assets acquired in the current financial year are recognised at cost as council believes this reflects the fair value of the assets at reporting date. All other infrastructure assets are recognised at fair value. At 30 June 2023 a desktop valuation was performed by Stantec and the index was applied to the infrastructure asset class.

Roads, bridges and footpaths and flooding and drainage assets are valued using current replacement cost (CRC). This comprises of 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. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected 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 within the council's planning horizon.

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 condition assessment of roads is undertaken by an external consultant and managed by council's Asset Management Section. The assessment includes a visual condition assessment and roughness / rutting survey which is undertaken every four years across the entire network. The CRC was determined using methods relevant to the asset class as described under individual asset categories.

Roads, bridges and footpaths and drainage network - calculation of current replacement cost

Roads and footpaths

Current replacement cost (CRC)

A desktop valuation for roads and footpaths was performed by Stantec as at 30 June 2023 and the index was applied to the asset class. A full valuation of roads and footpath assets was undertaken by independent valuers, Stantec, effective 30 June 2021. In valuing roads and footpath assets Stantec has adopted the condition assessments as provided by both council engineers and consultants. Council engineers use the SMEC Pavement Condition Index (SMC PCI) to describe the overall condition of a sealed road segment. The valuer physically inspected 1% of the road network.

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Individual road segment lengths vary, however in general, urban roads are managed in segments of approximately 200m, while rural roads are managed in approximately 500m segments. All road segments are then componentised into formation, pavement and seal. Individual road pavement depths vary, however in general pavements are constructed to depths of approximately 670mm for high traffic areas and approximately 450mm for lower traffic locations.

Valuations have been undertaken for different categories based on road type such as sealed and unsealed.

Accumulated Depreciation

In determining the level of accumulated depreciation roads were disaggregated into significant components which exhibited different useful lives, remaining useful lives were calculated based on either condition or by assigning the actual remaining useful life based on replacement dates provided by council.

Bridges

Current replacement cost (CRC)

A desktop valuation for bridges was performed by Stantec as at 30 June 2023 and the index was applied to the asset class. A full valuation of bridge assets was undertaken by independent valuers, Stantec, effective 30 June 2021. In valuing bridges Stantec has adopted the condition assessments as provided by both council engineers and consultants. Each bridge is assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and modern equivalent asset. The valuer physically inspected 82% of pedestrian bridges and all vehicle bridges.

The inspections of the condition of both vehicular and pedestrian bridges were carried out by a qualified engineering consulting firms in 2019 and 2018, respectively. Construction estimates were determined on a similar basis to roads and footpaths.

Accumulated depreciation

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

Flooding and drainage

Current replacement cost (CRC)

A desktop valuation for flooding and drainage assets was performed by Stantec as at 30 June 2023 and the index was applied to the asset class. A full valuation of flooding and drainage assets was undertaken by Stantec effective 30 June 2022. Flooding and drainage assets are segmented from pit (structure) to pit (structure) regardless of length.

Where drainage assets are located underground and physical inspection is not possible, the age, size, depth and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date.

Accumulated depreciation

In determining the level of accumulated depreciation, drainage assets were disaggregated into significant components which exhibited different useful lives.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

Artworks (level 2)

A full valuation of artworks was undertaken by independent valuers, All Art Services effective 30 June 2023. The valuer inspected the majority of artwork assets. The valuer used the market approach based on sales evidence over the past 12 months of movement in auction results and retail gallery sales.

Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (Level 2)	Market value	2023	Stantec Australia Pty Ltd	2023: Not applicable 2022: 0	Nil

Key assumptions and estimates (related data sources)

Current zoning.

- Sales evidence of comparable land sites in close proximity and adjusted for differences in key attributes.
- Valuation based on price per square metre.
- Impacts from historical flood data.

Buildings and other structures (Level 3)	Current replacement cost	2020	Stantec Australia Pty Ltd	Index applied 2023: 8.03% to 13.66%. 2022: 6.45% to 9.97%	Nil
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Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
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Key assumptions and estimates (related data sources)

- Unit rates derived from Stantec databases, Rawlinson's rates for building and construction, building price index tables, recent contract and tender data.

Roads and footpaths (Level 3)	Current replacement cost	2021	Stantec Australia Pty Ltd	Index applied 2023: 10.97%. 2022: 5.83%	Nil
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Key assumptions and estimates (related data sources)

- Unit rates are derived from Stantec databases, Rawlinson's rates, recent contract and tender data.
 - Greenfield assumption applied to CRC meaning full cost of replacement with a new asset.
 - Road segment is designed and constructed to the same standard and uses a consistent amount labour and materials.
 - Council assumes environmental factors such as soil type, climate and topography are consistent across each segment.
 - The valuer adopted the condition assessments provided by council engineers. Council engineers use the SMEC Pavement Condition Index (SMEC PCI) to describe the overall condition of a sealed road segment. SMEC PCI has a ranking of 10 for a road without defects and deducts points from this ranking depending on the annual average daily traffic and the level and type of distresses present. Types of distress includes National Association of Australian State Road (NAASRA) roughness count, percentages on seals (eg. cracked, wide cracks, area potholed and area ravelled) and mean rut depth in millimetre.

Bridges (Level 3)	Current replacement cost	2021	Stantec Australia Pty Ltd	Index applied 2023: 10.97%. 2022: 5.83%	Nil
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Key assumptions and estimates (related data sources)

- Unit rates are derived from Stantec databases, Rawlinson's rates, recent contract and tender data.
 - Greenfield assumption applied to CRC meaning full cost of replacement with a new asset.
 - Condition assessments are based on council engineers and consultants data.

Flooding and drainage (Level 3)	Current replacement cost	2022	Stantec Australia Pty Ltd	Index applied 2023: 7.14%. 2022: Not applicable	Nil
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Key assumptions and estimates (related data sources)

- Unit rates derived from Stantec databases, Rawlinson's rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets and recent contract and tender data.
 - Greenfield assumption applied to CRC meaning full cost of replacement with a new asset.
 - 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.
 - Construction estimates were determined on a similar basis to roads.
 - Condition assessments were based on physical inspection of half the open drains network and assessing council's condition assessment of drainage pipes. This resulted in the reassessment of useful lives for drainage mains, open drains and open drain inverts. The sample of drainage pipes assessed that the age base was supported by the condition assessment data.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 15. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Artworks (Level 2)	Market value	2023	All Art Services	Not applicable	Nil

Key assumptions and estimates (related data sources)

- Observable market prices for similar assets or using comparable inputs of a similar class of asset were used for marketable cultural/heritage assets.

Note 16. Intangible assets

	2023 \$ '000	2022 \$ '000
Opening gross carrying value	32,287	50,601
Additions	1	629
Transfers from/(to) property, plant and equipment	(333)	—
Gross book value written off	(501)	(18,943)
Closing gross carrying value	31,454	32,287
Opening accumulated amortisation and impairment	(22,201)	(36,090)
Amortisation charges	(3,516)	(4,449)
Accumulated amortisation charges written off	474	18,338
Closing accumulated amortisation and impairment	(25,243)	(22,201)
WIP intangible assets		
Opening gross carrying value	2,016	1,582
WIP expenditure	1,839	3,509
Transfer to additions	(1)	(629)
Written off to expense	—	(2,446)
Transfers from/(to) property, plant and equipment	33	—
Closing gross carrying value	3,887	2,016
Total intangible assets - net book value	10,098	12,102

Software assets are amortised on a straight line basis over an estimated life of 5 to 10 years.

Intangible assets primarily includes software systems developed for the operational use of council.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 17. Contract balances

	2023 \$ '000	2022 \$ '000
(a) Contract assets		
Contract assets	1,872	2,005
Total current contract assets	1,872	2,005
(b) Contract liabilities		
Funds received upfront to construct council controlled assets	10,861	2,943
Non-capital performance obligations not yet satisfied	201	—
Total current contract liabilities	11,062	2,943
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct council controlled assets	2,338	615
Total revenue included in the contract liability	2,338	615

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

(c) Significant changes in contract balances

Council's contract liabilities balance for 2023 includes \$6.9 million from the Queensland Reconstruction Authority (QRA) related to the significant flood event that occurred in 2021-22. \$5 million relates to funding received for specific projects to rehabilitate council's flood affected assets. This balance also includes \$1.7 million for the Voluntary Home Buy Back Program which is used to buy back eligible homes in the Ipswich local government area that have been assessed as being at a high risk of flood inundation and that have been approved by the QRA, with a number of properties due to settle early in 2023-24.

Note 18. Leases

Council as a lessee

Council has leases in place over land, buildings and car parks. Council has applied the exception to lease accounting for leases of low-value assets and short-term leases.

Where council assesses that an agreement contains a lease, a right-of-use asset and lease liability is recognised on inception of the lease. The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (eg. CPI).

Notes to the Financial Statements

for the year ended 30 June 2023

Note 18. Leases (continued)

Leases at significantly below market value / concessionary leases

Council has eleven peppercorn leases for land. The use of the land under these leases include sports fields, playground, access strips, pedestrian subway, bikeway and CBD precinct. Council has applied the exemption from AASB 16 Leases for peppercorn leases.

	Land \$ '000	Buildings \$ '000	Car parks (including street ramp) \$ '000	Total \$ '000
Right-of-use assets				
2023				
Opening balance	165	3,680	986	4,831
Additions to right-of-use assets	—	2	157	159
Depreciation charge	(55)	(589)	(83)	(727)
Balance at 30 June	110	3,093	1,060	4,263
2022				
Opening balance	220	4,265	707	5,192
Additions to right-of-use assets	—	9	358	367
Depreciation charge	(55)	(594)	(79)	(728)
Balance at 30 June	165	3,680	986	4,831

	2023 \$ '000	2022 \$ '000
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Lease liabilities**Classified as:**

Current lease liability	600	593
Non-current lease liability	3,513	3,961
Total lease liabilities	4,113	4,554

The table below shows the maturity analysis of the lease liabilities based on contractual cash flows and therefore the amounts will not be the same as the recognised lease liability in the statement of financial position.

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per statement of financial position \$ '000
2023					
Lease liabilities	812	3,021	975	4,808	4,113
	812	3,021	975	4,808	4,113
2022					
Lease liabilities	785	3,020	1,533	5,338	4,554
	785	3,020	1,533	5,338	4,554

Notes to the Financial Statements

for the year ended 30 June 2023

Note 18. Leases (continued)

Council as a lessor

When council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

The lease income is recognised on a straight-line basis over the lease term.

Council does not have any finance leases.

	2023	2022
	\$ '000	\$ '000

Operating leases

Where Council retains the risks and rewards relating to a lease, the lease is classified as an operating leases.

The minimum lease receipts are as follows:

Not later than one year	1,279	333
Between one and two years	2,367	663
Between two and three years	2,317	955
Between three and four years	2,218	985
Between four and five years	2,247	1,016
Later than five years	15,045	5,352
Total lease receipts	25,473	9,304

Assets classified as investment property

The assets are included in the statement of financial position as:

- Investment property - where the asset is held predominantly for rental or capital growth purposes (refer note 14) or
- Property, plant and equipment - where the rental is incidental or the asset is held to meet council's service delivery objectives (refer note 15).

The council has entered into commercial property leases on its investment properties.

Rent from investment and other property is recognised as income on a periodic straight line basis over the lease term.

There is nil unearned finance income, unguaranteed residual values accruing to the benefit of council, accumulated allowance for uncollectible minimum lease payments receivable or contingent rents recognised as income applicable to the leases.

There are no restrictions on the realisability of investment property or remittance of income and proceeds of disposal. The council does not have any contractual obligations to purchase, construct or develop investment property.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 19. Payables

	2023 \$ '000	2022 \$ '000
Current		
Creditors	20,466	7,548
Accrued interest expense	490	429
Accrued wages and salaries	2,070	1,366
Accrued expenses	21,973	12,601
Other creditors	1,126	1,494
Total current payables	46,125	23,438

Creditors are trade creditors, while other creditors are payables owed to other entities. Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.

Note 20. Borrowings

	2023 \$ '000	2022 \$ '000
Current		
Loans - Queensland Treasury Corporation	42,172	82,117
Total current borrowings	42,172	82,117
Non-current		
Loans - Queensland Treasury Corporation	341,180	299,534
Total non-current borrowings	341,180	299,534

Reconciliation of loan movements for the year

Loans - Queensland Treasury Corporation

Opening balance at beginning of financial year	381,651	391,176
Loans raised	83,400	26,500
Principal repayments	(81,699)	(36,025)
Book value at end of financial year	383,352	381,651

The Queensland Treasury Corporation (QTC) loan market value at the reporting date was \$356,338,013. This represents the value of the debt if council repaid it at that date. As it is the intention of council to hold the debt for its term, no provision is required to be made in these accounts.

Council's debt policy for planned borrowings over the next nine years is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council aims to comply with QTC's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2026 to 15 June 2041. Principal and interest repayments are made quarterly in arrears.

There have been no defaults or breaches of the loan agreement during the period.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 21. Provisions

	2023 \$ '000	2022 \$ '000
Current		
Annual leave	10,136	9,454
Long service leave	16,501	15,360
Provision for restoration costs	60	682
Total current provisions	26,697	25,496
Non-current		
Long service leave	2,287	2,107
Provision for restoration costs	285	331
Provision for perpetual care fund	276	243
Total non-current provisions	2,848	2,681

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present value. As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

The provision for long service leave is measured as the present value of the estimated future leave payments for which council had an obligation to pay in respect of services provided by employees up to 30 June. The value of the liability is calculated using current pay rates and projected future increase in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities as at 30 June are used to discount the estimated future cash outflows to their present value.

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer the liability beyond 12 months, long service leave is classified as a current liability, regardless of when the actual settlement is expected to occur. Based on past experience, council does not expect all employees to take the full amount of accrued long service leave within the next twelve months. Otherwise it is classified as non-current.

The provision for restoration costs is the present value of the estimated cost of restoring refuse disposal sites to *Environmental Protection Act 1994* standards. The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from the provision amounts currently recognised.

The provision recognised for restoring refuse disposal sites is reviewed at least annually and updated based on the facts and circumstances available at the time and if material, restated in present values.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 22. Other liabilities

	2023 \$ '000	2022 \$ '000
Current		
Unearned rates revenue	5,446	5,123
Unearned revenue	1,216	5,005
Refunds	202	470
Other liabilities	—	120
Waste levy refund received in advance	8,731	8,918
Total current other liabilities	15,595	19,636
Non-current		
Other liabilities	—	288
Waste levy refund received in advance	23,094	24,946
Total non-current other liabilities	23,094	25,234

Council is required to pay a waste levy to the State Government based on the amount of waste disposed to a landfill under the *Waste Reduction and Recycling (Waste Levy) Amendment Regulation 2019*. To mitigate any direct impacts of the waste levy on households, the State Government made advance payments to council reflecting five years of annual payments (2022-23 - 2026-27) as prescribed by the *Waste Reduction and Recycling Regulation 2011*. The advance payment essentially refunds the council for the portion of the levy that relates to households. Council is liable to the State for payment of the levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2022. Council will fund the portion of the levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2022. The advance payment from State Government is recognised as a liability and drawn down annually to offset the waste levy expense incurred. One year of revenue has been drawn down in 2022-23.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 23. Commitments for expenditure

	2023 \$ '000	2022 \$ '000
Capital commitments (exclusive of GST)		
Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:		
Property, plant and equipment		
Infrastructure and Environment - Infrastructure	18,592	19,826
Corporate Services - IT infrastructure	1,180	587
Community, Cultural and Economic Development - Infrastructure	500	—
Planning and Regulatory Services - Infrastructure	74	—
Total commitments	20,346	20,413
These expenditures are payable as follows:		
Within the next year	18,020	14,135
Later than one year and not later than 5 years	2,326	6,278
Total payable	20,346	20,413

Note 24. Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

The council is a member of the local government mutual liability self-insurance pool, Local Government Mutual (LGM) Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

The LGM financial statements as at 30 June 2022 (being latest) reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The council's maximum exposure to the bank guarantee is \$2,335,814 (2022: \$2,136,085).

Legal claims

The council is a defendant in a number of claims that arise as a result of the operations of the council and its ownership of public assets.

The council is of the opinion that the claims can be successfully defended. Information in respect of individual claims has not been disclosed on the basis that council considers such disclosures would seriously prejudice the outcome of the claim. As at the 30 June 2023 council had nil exposure for legal claims (2022: Nil).

With the above exception, there were no other known outstanding contingencies as at year end.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 25. Superannuation - regional defined benefit fund

Council contributes to the LGIASuper Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIASuper trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

Any amount by which the scheme is over or under funded may affect future contribution rate obligations, but has not been recognised as an asset or liability of the council.

Council may be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2024.

The most significant risks that may result in LGIASuper increasing the contribution rate, on the advice of the actuary, are:

- Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.
- Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	Notes	2023 \$ '000	2022 \$ '000
Superannuation contributions made to the Regional Defined Benefits Fund		471	595
Other superannuation contributions for employees		13,522	11,945
Total superannuation contributions paid by council for employees	6	13,993	12,540

Notes to the Financial Statements

for the year ended 30 June 2023

Note 26. Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities

	2023 \$ '000	2022 \$ '000
Net result	152,947	107,340
Non-cash items		
Depreciation and amortisation	85,001	77,584
Reversal of prior period property, plant and equipment revaluation decrements costed direct to the income statement	—	(9,258)
Impairment of investment properties	19,341	2,176
Non-cash capital grants and contributions	(104,629)	(68,161)
	(287)	2,341
Losses/(gains) recognised on fair value re-measurements through the income statement		
Investment properties	(169)	7,117
Provision for restoration costs	(669)	(1,634)
	(838)	5,483
Investing and development activities		
Net (profit)/loss on disposal of assets	(457)	(174)
Loss on write-off of assets	19,105	5,993
Share of net (profits)/losses of associates	(24,988)	(26,815)
Cash capital grants and contributions	(80,098)	(37,739)
	(86,438)	(58,735)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(3,722)	(5,290)
Increase/(decrease) in provision for doubtful debts	135	146
(Increase)/decrease in inventories	(973)	(231)
(Increase)/decrease in contract assets	133	2,001
(Increase)/decrease in other assets	(1,428)	192
Increase/(decrease) in payables	12,979	3,843
Increase/(decrease) in contract liabilities	8,119	2,328
Increase/(decrease) in other provisions	2,037	(3,134)
Increase/(decrease) in other liabilities	3,527	37,785
	20,807	37,640
Net cash provided from/(used in) operating activities from the statement of cash flows	86,191	94,069

Note 27. Reconciliation of liabilities arising from finance activities

	as at 30/06/22			as at 30/06/23
	Opening Balance \$ '000	Cashflows \$ '000	Non-cash changes (new leases) \$ '000	Closing balance \$ '000
Borrowings	381,651	1,701	—	383,352
Lease liabilities	4,554	(600)	159	4,113
	386,205	1,101	159	387,465

Notes to the Financial Statements

for the year ended 30 June 2023

Note 27. Reconciliation of liabilities arising from finance activities

	as at 30/06/21			as at 30/06/22	
	Opening Balance \$ '000	Cashflows \$ '000	Non-cash changes (new leases) \$ '000	Closing balance \$ '000	
Borrowings	391,176	(9,525)	—	381,651	
Lease liabilities	4,783	(585)	356	4,554	
	395,959	(10,110)	356	386,205	

Note 28. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Council has exposure to the following risks arising from financial instruments; (i) interest rate risk, (ii) credit risk, and (iii) liquidity risk.

Financial risk management

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies. Council's policy and administration board approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk. The council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The council aims to manage volatility to minimise potential adverse effects on the financial performance of the council.

Council does not enter into derivatives.

Credit risk

Credit risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

The carrying amounts of financial assets at the end of the reporting period represent the maximum exposure to credit risk for the council.

Receivables

Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

The council does not require collateral in respect of trade and other receivables. The council does not have trade receivables for which no loss allowance is recognised because of collateral.

At 30 June 2023, the exposure to credit risk for trade and other receivables by type of counterparty was as follows:

	2023 \$ '000	2022 \$ '000
Rates and utility charges	9,136	7,846
Community organisations and receivables	273	48
GST recoverable	3,831	2,811
Other receivables	15,792	14,740
Total	29,032	25,445

Refer to Note 12 for further details.

continued on next page ...

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Notes to the Financial Statements

for the year ended 30 June 2023

Note 28. Financial instruments and financial risk management (continued)

Liquidity risk

Liquidity risk refers to the situation where the council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation (QTC).

The council's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the council's reputation.

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 11.

The following table sets out the liquidity risk in relation to financial liabilities (excluding lease liabilities, refer to note 18) held by the council. It represents the remaining contractual cash flows (principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements:

	0 to 1 year \$ '000	1 to 5 years \$ '000	Over 5 years \$ '000	Total contractual cash flows \$ '000	Carrying amount \$ '000
2023					
Payables	46,125	—	—	46,125	46,125
Loans - QTC	54,214	218,571	174,379	447,164	383,352
	100,339	218,571	174,379	493,289	429,477
2022					
Payables	23,438	—	—	23,438	23,438
Loans - QTC	92,359	181,592	159,904	433,855	381,651
	115,797	181,592	159,904	457,293	405,089

The outflows in the above table are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated in the table.

Market risk

Market risk is the risk that changes in market indices, such as interest rates, will affect the council's income or the value of its holdings of financial instruments.

Interest rate risk

The council is exposed to interest rate risk through investments and borrowings with QTC and/or other financial institutions. The council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

QTC fixed rate loan financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The council does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss, therefore a change in interest rates at the reporting date would not affect profit or loss.

Interest rate sensitivity analysis evaluates what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit based on the carrying values of financial assets at the end of the reporting period. If the change in interest rates was held constant over the period this would increase / decrease profit by \$1,411,000 (2022: \$2,530,000).

Notes to the Financial Statements

for the year ended 30 June 2023

Note 29. National competition policy

Business activities to which the code of competitive conduct is applied

Council applies the competitive code of conduct to the following activities:

- Building certification
- Roads and drainage
- Waste and resources management

This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity.

The CSO value is determined by council, and represents an activities cost(s) which would not be incurred if the primary objective of the activities was to make a profit. Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by the council.

Significant business activities

The expenditure threshold amounts for identifying a "significant business activity" for the 2022-23 financial year is \$9.7 million.

Waste and resources management was a significant business activity and applied the competitive neutrality principle via full cost pricing. There were no new significant business activities.

Activities to which the code of competitive conduct is applied

Council has resolved to apply a code of competitive conduct to the following business activities.

- Building certification
- Roads and drainage

The following activity statements are for activities subject to the competitive code of conduct:

	Building certification 2023 \$'000	Building certification 2022 \$'000	Roads and drainage 2023 \$'000	Roads and drainage 2022 \$'000	Waste management 2023 \$'000	Waste management 2022 \$'000
Revenue for services provided to the council	-	-	-	-	4,783	3,194
Revenue for services provided to external clients	108	109	4,280	3,666	50,305	44,333
Community service obligations	-	197	-	-	75	62
	108	306	4,280	3,666	55,163	47,589
Less: expenditure	(248)	(186)	(3,450)	(2,948)	(37,946)	(36,455)
Surplus / (deficit)	(140)	120	830	718	17,217	11,134

Council no longer provides community service obligations for building certification.

Description of CSO's provided to business activities:

Activities	CSO description	Actual \$'000
Waste Management	Subsidised waste services for community event, recycling and refuse collection services for local schools and community organisations, and free general waste services for dialysis patients requiring additional volume for kerbside waste disposal.	75

Notes to the Financial Statements

for the year ended 30 June 2023

Note 30. Controlled entities that have not been consolidated

Council had four controlled entities that are not consolidated because their size and nature means that they are not material to council's operations.

A summary of those entities, their net assets and results for the year ended 30 June is as follows:

Controlled entities - unaudited financial results:

Controlled entity

	Ownership interest %	Revenue \$ '000	Expenses \$ '000	Profit / (loss) \$ '000	Assets \$ '000	Liabilities \$ '000
2023						
Ipswich City Enterprises Pty Ltd	100%	1	11	(10)	—	—
Ipswich City Enterprises Investment Pty Ltd	100%	5	11	(6)	—	—
Ipswich Arts Foundation Trust	100%	277	195	82	861	9
IA Foundation Limited (dormant)	100%	—	—	—	—	—
		283	217	66	861	9
2022						
Ipswich City Enterprises Pty Ltd	100%	—	1	(1)	30	—
Ipswich City Enterprises Investment Pty Ltd	100%	1	1	—	232	—
Ipswich Arts Foundation Trust	100%	125	48	77	948	7
IA Foundation Limited (dormant)	100%	—	—	—	—	—
Cherish the Environment Foundation Limited	50%	3,675	162	3,513	11,777	4,583
		3,801	212	3,589	12,987	4,590

Ipswich City Enterprises Pty Ltd was established to provide a business vehicle to support the commercial activities of the council to generate revenue additional to the traditional rates, fees and charges revenue. Ipswich City Enterprises Pty Ltd was parent entity of Ipswich City Enterprises Investments Pty Ltd. During 2022-23, council wound up Ipswich City Enterprises Pty Ltd by way of a members voluntary liquidation, which concluded on 31 March 2023. As at 30 June 2023, the entity was awaiting voluntary deregistration by Australian Securities and Investments Commission.

Ipswich City Enterprises Investments Pty Ltd was established to provide a business vehicle to support the commercial activities of the council to generate revenue additional to the traditional rates, fees and charges revenue. During 2022-23, council wound up Ipswich City Enterprises Investments Pty Ltd by way of a members voluntary liquidation, which concluded on 31 March 2023. As at 30 June 2023, the entity was awaiting voluntary deregistration by Australian Securities and Investments Commission.

Ipswich Arts Foundation Trust was established for public charitable purposes and maintained solely for the purpose of providing money, property or benefits. Donations to the trust are deductible under Item 2 of the table in subsection 30.15(1) of the Income Tax Assessment Act 1997.

IA Foundation Limited was established to be the trustee of the Ipswich Arts Foundation Trust. The principal activities of the company during the financial year were to act as the Trustee for the Ipswich Arts Foundation Trust. The company has no assets or liabilities and no revenues or expenses for the financial year.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 30. Controlled entities that have not been consolidated (continued)

Entities no longer controlled

Cherish the Environment Foundation Limited (Cherish) was established to protect and enhance the natural environment and provide information or education or carrying on research about the natural environment. Council entered into a deed of separation with Cherish dated 30 June 2022 which ceased council's involvement as a founding member and relinquished council's right to appoint directors. The council appointed directors resigned from Cherish effective 30 June 2022. Cherish is no longer considered a controlled entity of council.

In Cherish's unaudited financial statements for the year ended 2022, it recognised revenue of \$3.6 million in the Statement of Comprehensive Income for the year ended 30 June 2022, which was used to purchase land during the financial year to deliver environmental offset in accordance with an Offset Deed. Cherish received cash of \$4.7 million which is recognised in the Statement of Financial Position as unearned revenue (liability) for the purposes of delivering the environmental offsets. Cherish's unaudited profit for the 2021-2022 financial year is likely to be \$3.5 million.

Note 31. Transactions with related parties

(a) Subsidiaries

Name of Operation/Entity	Interests in Subsidiary	Registration	De-registration
Ipswich City Enterprises Pty Ltd	100% ownership	29 December 2000	2 July 2023
Ipswich City Enterprises Investments Pty Ltd	100% ownership	5 October 2007	2 July 2023
Ipswich Arts Foundation Trust	100% ownership	27 February 2003	-
IA Foundation Ltd	100% ownership	12 February 2018	-
Cherish the Environment Foundation Limited	Nil	30 November 2011	Deed of separation 30 June 2022

All amounts are exclusive of GST.

Transactions with subsidiaries

	2023 \$'000	2022 \$'000
Amounts received or receivable by council from subsidiaries		
Administration and other services provided	3	3
Dividends received from subsidiaries	247	-
Total	250	3

Amounts paid or payable by council to subsidiaries

Contribution, donation and other services	80	96
Total	80	96

All funding support given to subsidiaries was agreed to by the council.

(b) Associates

For details refer to Note 13 Interest in other entities.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 31. Transactions with related parties (continued)

(c) Key management personnel

Transactions with key management personnel

Key management personnel consists of mayor, councillors, chief executive officer and general managers.

	2023 \$ '000	2022 \$ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	3,371	3,346
Post-employment benefits	312	310
Long-term benefits	46	45
Termination benefits	159	—
Total	3,888	3,701

Short-term employee benefits include wages, salaries, allowances, annual leave, sick leave, fringe benefits and councillor expense claims (eg. mobile phone charges). Post-employment benefits include superannuation. Long-term benefits include long service leave accrued. Termination benefits include employment termination payments.

(d) Other related parties

Transactions with other related parties

Transactions between council and other related parties were on an arm's length basis.

	2023 \$'000	2022 \$'000
Amounts received or receivable by council to other related parties		
Administration and other services provided	4	—
	4	—
Amounts paid or payable by council to other related parties		
Administration and other services provided	1	—
Contributions, sponsorship and donations	300	166
Employee expenses for close family members of key management personnel	19	—
	320	166

Contributions and sponsorships paid to related entities were on an arm's length basis in accordance with sponsorship and donation policies adopted by council.

All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employs 1,448 staff of which there is only 1 close family member of key management personnel.

Notes to the Financial Statements

for the year ended 30 June 2023

Note 31. Transactions with related parties (continued)

(e) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Receivables	Related entity	2023	2022
		Receivables \$'000	Receivables \$'000
Past due 31-90 days	Cherish the Environment Foundation Limited	1	-
More than 90 days overdue	Cherish the Environment Foundation Limited	-	1
Total		1	1

(f) Loans and guarantees to/from related parties

Council does not make loans to, or receive loans from related parties. Two guarantees have been provided to third parties on behalf of Cherish the Environment Foundation Limited (Cherish) in 2015 and 2017 respectively. As part of council's separation from Cherish as outlined in Note 30, Cherish provided council with two deeds of indemnity in relation to its continuing obligations associated with those guarantees.

(g) 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 Ipswich area. Therefore, on a regular basis ordinary citizen transactions occur between council and its related parties.

Some examples include:

- Payment of rates
- Use of council's civic, sporting and recreational facilities
- Dog registration
- Borrowing books from a council library
- Parking fees and infringements

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

General Purpose Financial Statements

for the year ended 30 June 2023

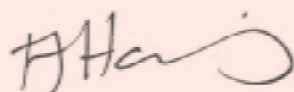
Management Certificate

for the year ended 30 June 2023

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with Section 212(5) of the Regulation, we certify that:

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 1 to 45, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Teresa Harding
Mayor

Date: 10/10/2023



Sonia Cooper
Chief Executive Officer

Date: 10/10/2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Ipswich City Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Ipswich City Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows, notes to the financial statements including material accounting policy information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 and the *Auditor-General Auditing Standards*.

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

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Ipswich City Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement, long-term financial sustainability statement and annual report.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the financial report

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 forming an opinion on the effectiveness of the council's internal control.

- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the 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 represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council 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.

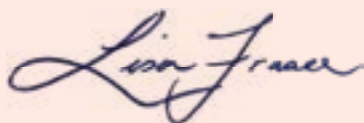
Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- a) I received all the information and explanations I required
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Lisa Fraser
as delegate of the Auditor-General

16 October 2023

Queensland Audit Office
Brisbane

Current Year Financial Sustainability Statement

	Actual 2023	Target
Measures of financial sustainability		
1. Operating surplus ratio		
Net result (excluding capital items)		
Total operating revenue (excluding capital items)	1.52%	0% - 10%
An indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.		
2. Asset sustainability ratio		
Capital expenditure on the replacement of assets (renewals)		
Depreciation expense	86.92%	> 90.00%
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.		
3. Net financial liabilities ratio		
Total liabilities less current assets		
Total operating revenue (excluding capital items)	71.58%	< 60.00%
An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.		

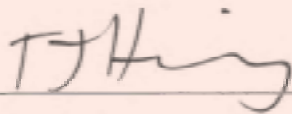
Note 1 - basis of preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2023.

Certificate of Accuracy

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this current year financial sustainability statement has been accurately calculated.



Teresa Harding
Mayor

Date: 10/10/2023



Sonia Cooper
Chief Executive Officer

Date: 10/10/2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Ipswich City Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current-year financial sustainability statement of Ipswich City Council for the year ended 30 June 2023, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Ipswich City Council for the year ended 30 June 2023 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current-year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Ipswich City Council's annual report for the year ended 30 June 2023 was the general purpose financial statements, long-term financial sustainability statement and the annual report.

The councillors are responsible for the other information.

My opinion on the current-year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the councillors for the current-year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current-year financial sustainability statement

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

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

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 statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.



I communicate with the council 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.

A handwritten signature in blue ink that reads 'Lisa Fraser'.

Lisa Fraser
as delegate of the Auditor-General

16 October 2023

Queensland Audit Office
Brisbane

Unaudited Long-Term Financial Sustainability Statement

	Target	Actual 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Measures of financial sustainability												
1. Operating surplus ratio												
Net result (excluding capital items)			0.10%	0.57%	1.15%	1.59%	1.56%	2.39%	3.01%	4.06%	4.41%	4.84%
Total operating revenue (excluding capital items)	0% – 10%	1.52%										
An indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.												
2. Asset sustainability ratio												
Capital expenditure on the replacement of assets (renewals)	> 90.00%	86.92%	119.54%	63.31%	46.69%	74.23%	72.73%	69.19%	68.50%	70.01%	74.09%	72.45%
Depreciation expense												
An approximation of the extent to which the infrastructure assets managed are being replaced as these reach the end of their useful lives.												
3. Net financial liabilities ratio												
Total liabilities less current assets			85.38%	77.55%	51.21%	52.22%	43.50%	43.16%	38.05%	30.03%	31.45%	31.44%
Total operating revenue (excluding capital items)	< 60.00%	71.58%										

An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

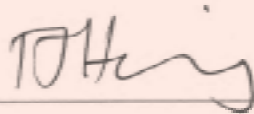
Ipswich City Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Unaudited Long-Term Financial Sustainability Statement

This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Teresa Harding
Mayor

Date: 10/10/2023



Sonia Cooper
Chief Executive Officer

Date: 10/10/2023



APPENDICES



COMMUNITY AND DISCRETIONARY FUNDING

Section 189 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on the local government's expenditure for the financial year on grants to community organisations.

This information must contain expenditure from each councillor's discretionary fund, the name of each community organisation funded and the amount and purpose of that allocation. In the 2022–2023 financial year, council administered community funding which included the following:

CIVIC AND CEREMONIAL EVENTS			
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)	
Beacon Community – A Baptist Church	West Ipswich One Mile ANZAC Day Service	\$2,400.00	
Bundamba ANZAC Observance Committee	ANZAC Day Commemorations Bundamba	\$8,977.94	
Eastern Suburbs ANZAC Day Commemoration Committee Inc	Booval ANZAC Day service 2023 at Cameron Park	\$5,477.93	
Goodna RSL Sub Branch	ANZAC Day	\$11,467.22	
Greater Springfield RSL Sub Branch	2023 ANZAC Dawn Service	\$7,606.37	
Ipswich Adventist School	IAS ANZAC Day Dawn Service	\$673.65	
Ipswich Historical Society inc.	50th Anniversary of the Box Flat Mining Disaster	\$11,674.77	
Marburg and District Residents Association	Marburg ANZAC Day Service	\$842.47	
Pine Mountain and Districts Historical Society Inc	Pine Mountain ANZAC Day Commemorative Service	\$620.10	
Queensland Council Of Unions Ipswich Labour Day Committee	Ipswich Labour Day	\$9,623.00	
Redbank Plains RSL Sub Branch	Redbank Plains Dawn & Day Service March 2023	\$10,432.14	
Returned & Services League of Australia (Queensland Branch) Redbank Sub Branch Inc	Redbank ANZAC Day Service 2023	\$658.90	
Returned and Services League of Australia, Qld Branch, Rosewood Sub Branch Inc	Rosewood ANZAC Day March and Commemorative Services	\$4,340.00	
St Edmunds Old Boys Association	Woodend ANZAC Day Service	\$782.95	
TOTAL			\$75,577.44
COUNCILLOR DISCRETIONARY FUNDS			
<i>These allocations are made to community organisations for community purposes</i>			
APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Apprenticeships Queensland Limited	Apprenticeships Queensland 2022 Apprentices Awards Night	27/07/2022	\$1,650.00
Apprenticeships Queensland Limited	Building Futures Program 2023	20/03/2023	\$2,050.00
Apprenticeships Queensland Limited	2023 Apprentice Awards Night	14/04/2023	\$2,500.00
Art From Within Inc.	Community exhibition and awareness	11/04/2023	\$1,801.00
Bellbird Park State Secondary College	Bellbird Stride for Mental Health	12/07/2022	\$750.00
Blackstone United FC	Canteen equipment	23/06/2023	\$2,811.90
Boorrumpah Goupong Aboriginal Corporation	Boorrumpah Goupong Christmas	14/11/2022	\$399.48
Boorrumpah Goupong Aboriginal Corporation	NAIDOC Event	26/05/2023	\$1,324.00
Brassall Congregational Church Incorporated	Purchase of AED (defibrillator)	09/12/2022	\$1,000.00
Bremer Catchment Association Inc	Meetings equipment	28/02/2023	\$1,000.00
Bremer State High School	Battle of the Bands	12/07/2022	\$1,000.00
Brisbane Legends Inc	Kids Badminton Day	31/03/2023	\$1,000.00

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Brisbane Valley Anglers Fishstocking Association Inc.	2023 Springfield Lakes Fish Monitoring Program	10/08/2022	\$2,800.00
Brisbane Valley Anglers Fishstocking Association Inc.	2022 Charltons Tackle Pest Fishing Competition	29/03/2023	\$1,000.00
Brothers Football Club Ipswich Inc	Ice Machine	16/05/2023	\$2,000.00
Circus Ipswich Inc	The Birthday Party	29/11/2022	\$1,000.00
Compassion For Animals Society	2022 Winter Wonderland Ball	18/07/2022	\$1,000.00
Cricket Ipswich Inc	Canteen Square Reader	21/06/2023	\$1,000.00
Deebling Heights State School P&C	2023 - year of volunteer suggestions	13/03/2023	\$1,412.00
Domestic Violence Action Centre (DVAC)	16 Days of Activism - DVAC team art piece	21/11/2022	\$199.95
Easts Basketball Club Inc.	Equipment Purchase	30/03/2023	\$1,112.00
Friends of Lakes Cultural Association Inc	FOLCA Onam 2022	13/07/2022	\$1,200.00
Friends of Lakes Cultural Association Inc	FOLCA Xmas 2022	15/12/2022	\$2,600.00
Friends of Lakes Cultural Association Inc	PONNONAM 2023	23/06/2023	\$3,000.00
Gailes Residents Committee trading as Gailes Community House	June/July School Holiday Program at Gailes Community House	24/03/2023	\$1,188.00
Guides Queensland - Amberley District Girl Guides	Install Smoke Alarms	14/10/2022	\$395.00
Hannah's House Specialist Homelessness Service	Garden Project	28/10/2022	\$917.00
Helping Hands Qld	Ipswich Street Van	14/06/2023	\$3,150.00
Ipswich & District Rifle Club Inc	Purchase of a Defibrillation Device (AED)	08/06/2023	\$1,100.00
Ipswich and West Moreton BMX Club	Drink display fridge	26/08/2022	\$2,900.00
Ipswich Canary Society Inc	ICS Annual Bird Show	02/05/2023	\$706.30
Ipswich Central Partnership	Unlock The Block	25/07/2022	\$3,000.00
Ipswich Grammar Swimming Club	Canteen equipment	26/07/2022	\$1,150.00
Ipswich Historical Society Inc.	Horses to Horsepower Family Fun Day	20/06/2023	\$1,000.00
Ipswich Historical Society Inc.	Ipswich Galvanized Festival of Heritage	01/06/2023	\$1,000.00
Ipswich Little Theatre Society Inc	YT 50Th Celebration	14/06/2023	\$1,000.00
Ipswich Malayali Association Inc (IMA)	IMA Sports Carnival 2022	28/09/2022	\$1,750.00
Ipswich Model Band Incorporated	Purchase of New Instruments	23/06/2023	\$500.00
Ipswich Musical Theatre Company	Musical We Will Rock You	23/08/2022	\$4,800.00
Ipswich Musketeers Sports Club	Replacement of Junior Jerseys	12/07/2022	\$1,200.00
Ipswich Netball Association Incorporated	Netball Queensland - 2023 Junior Nissan State Age Event	20/03/2023	\$5,000.00
Ipswich Orpheus Chorale Inc.	Look at the World of John Rutter - Performance	23/06/2023	\$1,500.00
Ipswich Rugby Union Cub Inc	Equipment Purchase	23/06/2023	\$1,000.00
Ipswich Softball Association	U14 State Championships 2023	31/08/2022	\$2,000.00
Ipswich Softball Association	U18 Girls State Championships	22/02/2023	\$3,350.00
Ipswich Softball Association	U14 Girls State Titles	20/03/2023	\$1,600.00
Ipswich Uniting Church	175th Anniversary Celebration	17/05/2023	\$2,527.01
Ipswich Vigoro Association	Marketing and Promotion application	16/11/2022	\$3,500.00
Ipswich Woodcrafts Club Inc.	Security Upgrade	03/08/2022	\$4,306.44
Ipswich Woodcrafts Club Inc.	Manual Handling Update	22/12/2022	\$1,588.27
Leichhardt Baptist Church	Creating Culture Together	13/07/2022	\$250.00

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Make-A-Wish Foundation of Australia Ltd	Ipswich Show	13/04/2023	\$315.00
Marburg and District Agricultural and Industrial Association Incorporated	Fully Automatic Defibrillator	07/09/2022	\$2,450.00
Marburg and District Residents Association	Black Snake Creek Festival	14/03/2023	\$1,000.00
Naval Association of Australia Ipswich & West Moreton Sub Section Inc	Golden Rivet 2023	22/06/2023	\$500.00
Northern Suburbs Hockey Club Ipswich Inc	Equipment and Uniforms	02/02/2023	\$1,430.00
Orphan Native Animal Rear and Release Association Incorp.	Indoor safe cages	11/04/2023	\$1,030.00
Pine Mountain and Districts Progress Association, Inc.	Carols in the Park, Pine Mountain 2022	15/11/2022	\$1,681.69
Pine Mountain District War Memorial Group as Saluting Their Service - Pine Mountain District Inc	WWII Plaques' Dedication Ceremony - Pine Mountain District	21/03/2023	\$4,750.00
Possum Club Community Playgroup	Toddler Waterplay and Painting	22/12/2022	\$1,919.99
Raceview Congregational Fellowship Inc	Ripley Valley Community Garden	22/12/2022	\$2,200.00
Raceview Congregational Fellowship Inc	Upgrade to security	02/06/2023	\$2,959.00
Radio Aeromodellers Association of Ipswich District Incorporated	Replacing Ride on Mower	14/09/2022	\$1,750.00
Ripley Valley Basketball Inc	Equipment	04/11/2022	\$1,700.00
Ripley Valley Community Group (Garden Enthusiasts)	Spring into Summer	20/06/2023	\$1,348.10
Ripley Valley Football Club Incorporated	RVFC facilitating growth	29/03/2023	\$2,900.00
Ripley Valley Football Club Incorporated	Women's Football Gala Day	15/06/2023	\$530.00
Ripley Valley State School P&C	P&C Marquee For Events	02/05/2023	\$1,470.00
Ripley Valley State Secondary College P&C	Family Fun Day	14/11/2022	\$2,300.00
Ripley Valley State Secondary College P&C	ANZAC place landscaping	14/10/2022	\$3,000.00
Ripley Valley State Secondary College P&C	Hello Summer Sun Shade	26/04/2023	\$2,419.50
Rosewood & District Support Centre	RADSc Pop-Up Hub	07/02/2023	\$1,000.00
Rosewood Bowls Club	Invictus Bowls Event	10/10/2022	\$212.00
Rosewood Bowls Club	BBQ upgrade	29/03/2023	\$899.00
Rosewood Bowls Club	Glasswasher replacement	31/05/2023	\$1,400.00
Shiloh Christian Family Centre	Shiloh Christmas Carols	07/12/2022	\$4,000.00
Society for Growing Australian Plants Ipswich Branch T/A Native Plants Queensland Ipswich Branch	Native Plant Sale & Enviro Day	24/08/2022	\$926.75
South Brisbane Chargers Remote Control Car Club Inc.	2022 RCRA 1/10th EP OFF ROAD NATIONAL CHAMPIONSHIP	28/07/2022	\$200.00
South East Redbacks Cricket Club	Junior Awards Presentation	02/09/2022	\$190.20
South East Redbacks Cricket Club	Equipment for game scoring	22/02/2023	\$1,000.00
Spinners,Weavers, Fibre Artisans of Ipswich Inc	45 years of Yarning	23/06/2023	\$800.00
Springfield Lakes Nature Care Inc - Landcare group	Trees & Teas	28/02/2023	\$1,000.00
Springfield Lakes Radio Yacht Club	DF65 South Queensland Championship	23/06/2023	\$100.00
STAR Community Services Ltd	World Elder Abuse Awareness Day (WEAAD)	02/09/2022	\$900.00
STAR Community Services Ltd	Know your age care	05/05/2023	\$1,700.00
Stride Mental Health - headspace Ipswich	Rainbow Chaos - LGBTQI+ social	01/12/2022	\$1,000.00
Team Indigenous Corporation	Queensland Murri Carnival	09/06/2023	\$1,100.00
The Brain Injury Community Inc	Ipswich Picnic	14/04/2023	\$282.94

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
The Scout Association of Australia Queensland Branch Inc - Ripley Scout Group	Funding for fundraising setup	23/08/2022	\$1,996.72
The Scout Association of Australia Queensland Branch Inc - Ripley Scout Group	Raising a new scout den	24/03/2023	\$1,973.95
Tivoli Social Enterprises Limited	Save the Koala Gala	23/06/2023	\$700.00
Ulysses Club Inc. - Lockyer Branch	Ipswich Toy Run 2022	14/11/2022	\$1,155.11
University of the Third Age Ipswich & West Moreton Inc	Photocopier Replacement	14/10/2022	\$2,000.00
West Moreton Community Kindergarten	Excursion to Ipswich Little Theatre	04/10/2022	\$1,000.00
West Moreton Community Kindergarten	BEE SUSTAINABLE	17/05/2023	\$968.44
Westminster Warriors Soccer Club Inc	Purchase of goals	16/05/2023	\$2,000.00
Women Empowerment and Leadership Association	Multicultural Eid Community Celebration	20/04/2023	\$2,400.00
Wounded Heroes Association Incorporated	Veterans' Lunchbar and Cafe Area	01/08/2022	\$2,300.00
Y-Care (South East Queensland) - Springfield Lakes Community Centre	YMCA 10 year Anniversary Fundraiser	07/10/2022	\$3,300.00
TOTAL			\$162,146.74

COMMUNITY EVENTS FUNDING

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Anglican Parish of Rosewood	Marburg Community Carols Evening	\$1,792.50
Arts Connect Ipswich Inc	Queerswich 2023	\$5,000.00
AusCongo Network Incorporated	2022 Congo Flavour Festival	\$5,000.00
Cricket Ipswich Inc	Les Kinane / Melissa Bulow Shield	\$5,000.00
Focal Community Services	Focal Community Christmas Party	\$820.00
Gailes Residents Committee trading as Gailes Community House	Christmas on Karina	\$3,670.17
Gailes Residents Committee trading as Gailes Community House	Family Fun Day	\$4,993.64
Goodna Street Life Inc	GSL Carols by Candlelight	\$5,000.00
Ipswich Cycling Club	National Series CX Rounds 5 & 6	\$3,282.60
Ipswich Historical Society Inc.	Sky Iron. Festival of Blacksmithing	\$3,727.27
Ipswich Jets Rugby League Club Inc	Indigenous Round	\$4,094.92
Ipswich Malayali Association Inc (IMA)	IMA New Year Family Gathering December 2022	\$2,200.00
Ipswich Musical Theatre Company	Chitty Chitty Bang Bang Jr	\$4,545.45
Ipswich Pigeon Specialist Club	36th Australian National Annual Pigeon Show	\$3,340.60
Ipswich Region Community Church (trading as Cityhope Church)	Cityhope Christmas	\$4,582.99
Ipswich Vigoro Association	Queensland State Club Championships 2023	\$2,034.56
Kruger Parade Baptist Church	Kruger Easter Festival 2023	\$5,000.00
Limestone Events Inc	Ipswich Pipe Band Gathering	\$698.00
Lupang Hinirang Pty Ltd	The Grand Autumn Festival 2023 in Springfield	\$4,150.00
Marburg and District Agricultural and Industrial Association Incorporated.	Christmas Carnival	\$4,486.36
Marburg and District Agricultural and Industrial Association Incorporated.	Marburg Agricultural Show	\$5,000.00
Neami Limited	Neami Community Wellbeing Fair	\$3,159.50

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Neighbourhood Watch Australasia Limited - Riverview Neighbourhood Watch	Muscle in Maculata 2023	\$5,000.00
Ohvale Australia Inc	Round 3 FIM MiniGP Australia Series	\$5,000.00
Philippines-Australia Multicultural Association Inc.	SpringFest 2023	\$5,000.00
Raceview Congregational Fellowship Inc	Raceview Community Carols under the Big Tree	\$5,000.00
Rosewood & District Support Centre	Rosewood Christmas Festival	\$3,000.00
Rosewood Agricultural & Horticultural Association Inc.	2023 Rosewood Show & Bull Ride	\$5,000.00
South Brisbane Chargers Remote Control Car Club Inc.	2023 Chargers RC CARnival	\$3,755.00
Springfield Gamers	SpringCon '22	\$1,848.50
Springfield Gamers	SpringCon '23	\$3,488.50
Springfield Malayalee Association Inc	SMA Badminton Championship	\$1,900.00
Strong Women Documentary Auspiced by the Australian Sports Foundation	Strong Women Come & Try Multi Sports Festival	\$5,000.00
The Potters House Springfield	POLY FLAVA 2023	\$3,158.78
Toastmasters International District 69	Toastmasters Western Division Conference	\$1,140.00
Varnam Cultural Society (QLD) Inc.	The Greater Springfield Community Festival (Formerly Multicultural Tamil & Indian New Year Celebrations)	\$3,822.00
Vision Christian Family	Family Funday	\$3,500.00
Whitehill Church of Christ	Carols 2022	\$5,000.00
Woogaroo Swim Club	2022/2023 Long Course Preparation Meet	\$5,000.00

TOTAL **\$147,191.34**

COMMUNITY PROJECTS FUNDING

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Beacon Community - A Baptist Church	Shady Days	\$4,518.00
Blackstone United FC	Blackstone Canteen Replacement	\$15,000.00
Central Districts Cricket Club	Practice Wickets Upgrade	\$14,124.36
City of Ipswich Pony Club Inc	Safe Arena Fencing Project	\$15,000.00
Cricket Ipswich Inc	Automated Roller	\$15,000.00
Grandchester Model Live Steam Association Inc	Signal Gantry Restoration	\$2,307.59
ICYS Ipswich Community Youth Service Inc	ICYS Ipswich Youth Hub	\$15,000.00
Ipswich Baptist Community Care Service Ltd	Sit Together	\$5,317.90
Ipswich City Contract Bridge Club Inc.	Purchase an electronic Bridge Sorter and Accessories	\$6,875.00
Ipswich Community Swim Club Inc	Ipswich Community Swim Club Marquee	\$1,338.96
Ipswich Knights Soccer Club Inc	Upgrade Night Lighting on Number 2 Field	\$15,000.00
Karalee Community Association Inc	Karalee Swim Club - New Clubhouse Refrigerator - 1000L Glass Door	\$2,129.60
Marburg and District Agricultural and Industrial Association Incorporated.	Kitchen Waste Water Pipes	\$7,192.00
Marburg and District Residents Association	Purchase and installation of air conditioning for Marburg Community Centre	\$14,080.00
Queensland Police Citizens Youth Welfare Association (QPCYWA)	PCYC Ipswich Asbestos Removal	\$15,000.00
Redbank Plains Bears RLFC	Outdoor PA System	\$9,534.40
REKON Youth Foundation	REKON Youth Workshops	\$2,880.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Rosewood Bowls Club	Kitchen Upgrade	\$13,247.41
Rotary Club of Goodna Inc	Its In A Bag Project	\$2,880.00
The Scout Association of Australia Queensland Branch Inc - Limestone District Scouts	Purchase equipment for a number of Groups within Limestone District Scouts	\$10,760.86
University of the Third Age Ipswich & West Moreton Inc	U3A Information and Marketing Project	\$785.50
Woogaroo Swim Club	Electronic Timing Equipment end of life replacement	\$5,259.20
TOTAL		\$193,230.78
ENVIROPLAN LEVY COMMUNITY FUNDING		
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Miss Heather James	Birds of a Feather	\$432.10
Mr Randy Le Bherz	Safe Haven	\$980.00
Mr Randy Le Bherz	Birds to the wild - everyone needs a little help!	\$580.60
Mrs Anita Imhoff	Wildlife raising and support	\$432.10
Mrs Beverley Clarke	Everybody's got to eat!	\$661.70
Mrs Elizabeth Christensen	Safe Release	\$1,000.00
Mrs Michele MacDonald	Wildlife rehabilitation Ipswich Area	\$539.00
Ms Anita Thompson	Food for the roos and birds	\$368.50
Ms Nicole Curwen	Rescue and Release Support	\$431.50
Orphan Native Animal Rear and Release Association Incorp.	Supporting the Wildlife Carers	\$1,975.20
Orphan Native Animal Rear and Release Association Incorp.	WildLife for All	\$1,910.90
Somerset & Wivenhoe Fish Stocking Association	Brisbane River Cod Recovery Project	\$2,000.00
Woodcrest State College	Biodiversity Improvement Project	\$1,734.73
TOTAL		\$13,046.33
EVENT AND MAJOR COMMUNITY EVENT SPONSORSHIP		
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
CMC Rocks PTY Ltd	CMC Rocks	\$305,000
Willowbank Raceway	Gulf Western Oil Winternationals 2023	\$35,000
Ipswich Turf Club	Ipswich Cup 2023	\$20,000
Ipswich District Teacher-Librarian Network Inc	StoryArts Festival 2022	\$14,359.00
Brassall Christmas in the Park Inc.	Brassall Christmas in the Park	\$15,000
Tivoli Social Enterprises Ltd.	Christmas Under the Stars 2022	\$15,000
Springfield Carols Incorporated	Carols at Robelle Domain	\$15,000
LiveCity Church	Redbank Plains Community Christmas Carols	\$15,000
Tivoli Social Enterprises Ltd. NYE	New Year's Eve Celebrations 'Celebrate '23 at Tivoli'	\$20,000
Ipswich Show Society	Ipswich Show - 150th Anniversary - 2023	\$63,000
Football Queensland	Football QLD Academy U13-U16 Boys & Girls	\$10,000
Rocky Trail Entertainment Pty Ltd	Fox Superflow	\$3,500
Softball QLD	QLD Open Women's Softball State Championships	\$4,000
TOTAL		\$534,859

IN-KIND ASSISTANCE		
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Boorrumpah Goupong Aboriginal Corporation	NAIDOC	\$468.00
Brassall Christmas in the Park Inc.	Brassall Christmas in the Park	\$4,360.12
Brisbane Valley Anglers Fishstocking Association Inc.	2022 Charlton's Tackle Springfield Lake Pest Fishing Competition	\$1,252.80
Central Presbyterian Church Ipswich	Christmas in the Valley	\$3,639.30
Club Parkview	Club Parkview Retro Picnic	\$2,301.20
Fine Iron Rod and Custom Car Club	Fine Iron Classic Car and Hot Rod Show	\$2,730.47
Gailes Residents Committee trading as Gailes Community House	Gailes Community House 20th Birthday Street party	\$689.80
Gailes Residents Committee trading as Gailes Community House	Christmas on Karina	\$762.50
Ipswich & District Rifle Club Inc	Open Prize Meeting	\$792.50
Ipswich Central Partnership	Unlock the Block	\$574.20
Ipswich Cycling Club	Auscycling QLD Cyclocross State Championships	\$475.00
Ipswich Cycling Club	Fox Superflow	\$448.65
Ipswich Field Archery Club INC.	Gavin Brown Memorial Shoot	\$1,098.25
Ipswich Historical Society Inc.	Box Flat Mine Disaster - 50th Anniversary	\$1,467.60
Ipswich Hockey Association Inc	Hockey Queensland U13 Girls State Championships	\$1,846.90
Ipswich Hospital Foundation	Park2Park	\$4,238.88
Ipswich Touch Association (Falcons)	2023 Falcons Cup	\$2,267.50
Karalee Twin Rivers Junior Rugby League Club (Karalee Tornadoes)	Gala Day	\$481.00
Limestone Events Inc	Ipswich Pipe Band Gathering	\$2,284.60
LiveCity Church	Redbank Plains Community Christmas Carols	\$4,560.18
Lupang Hinirang Pty Ltd	The Grand Autumn Festival in Springfield 2023	\$7,687.06
Marburg and District Agricultural and Industrial Association Incorporated	Marburg Garden and Outdoor Expo	\$2,790.25
Marburg and District Agricultural and Industrial Association Incorporated	Agricultural Show	\$8,134.77
Metropolitan West School Sport	Qld School Sport 10-12yrs Softball State Championships	\$595.60
Moggill Mt Crosby Lions Club	Ipswich100 Bike Ride	\$520.41
Neami Limited	Community Wellbeing Fair	\$798.40
Neighbourhood Watch Australasia Limited - Riverview Neighbourhood Watch	Muscle in Maculata 2023	\$1,180.46
Philippines-Australia Multicultural Association Inc.	SPRINGFEST 2022	\$1,595.70
Pine Mountain and Districts Historical Society Inc	Remembrance Day Commemorative Service	\$907.57
Pine Mountain and Districts Progress Association, Inc.	Carols in the Park	\$866.70
Pine Mountain District War Memorial Group as Saluting Their Service - Pine Mountain District Inc	Pine Mtn District WWII Plaques' Dedication Ceremony	\$97.34
Play Matters	Messy Play Matters Ipswich	\$1,002.40
QCWA West Moreton Division	QCWA Market Fun Day	\$690.65
Queensland Council Of Unions Ipswich Labour Day Committee	Ipswich Labour Day	\$2,161.20
Queensland Tamil Mandram	Pongal Festival	\$3,706.80
Raceview Congregational Fellowship Inc	Christmas carols under the Big Tree	\$1,696.53

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Raceview State School Parents and Citizens Association	Family Outdoor Movie Night (plastic bollards - no charge)	\$-
Redbank Plains Bears RLFC	Under 6 & 7 Gala Day - Rugby League	\$2,053.51
Rosewood & District Support Centre	Rosewood Christmas Festival	\$1,487.20
Rosewood Agricultural & Horticultural Association Inc.	Rosewood Show	\$4,731.10
Rugby League Ipswich Ltd	Rugby League Ipswich Finals Series	\$4,424.90
Signal Flare Incorporated	BBQ for the homeless and the needy	\$442.30
Society for Growing Australian Plants Ipswich Branch T/A Native Plants Queensland Ipswich Branch	Native Plant Sale & Enviro Day	\$406.80
South Brisbane Chargers Remote Control Car Club Inc.	2022 RCRA 1-10th EP OFFROAD STATE TITLES	\$1,051.28
South Brisbane Chargers Remote Control Car Club Inc.	2022 RCRA 1/10 EP Off Road National Championship	\$923.58
Springfield Carols Incorporated	Springfield Carols	\$5,684.34
Springfield Lakes Radio Yacht Club	DF 65 South Queensland Championship	\$148.90
Tivoli Social Enterprises	Christmas Under The Stars	\$3,458.80
Tivoli Social Enterprises	Celebrate '23 at Tivoli	\$3,778.80
Varnam Cultural Society (QLD) Inc.	The Greater Springfield Community Festival	\$5,634.95
Westside Christian College	Christian Schools Cross Country	\$2,792.45
Whitehill Church of Christ	Whitehill Carols	\$1,949.78
Whitehill Sports Club Limited	QCSA Grand Finals 2022	\$2,817.51
Y-Care (South East Queensland) - Springfield Lakes Community Centre	YMCA Trick or Treating Zombie Walk	\$1,164.37

TOTAL **\$114,121.86**

QUICK RESPONSE FUNDING

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
City of Ipswich Pipe Band Inc.	Drumming Development Workshops	\$1,000.00
Domestic Violence Action Centre (DVAC)	End of Year celebration	\$781.50
Ipswich 60 and Better Program Inc	Equipment for Bridge Group	\$1,000.00
Ipswich Historical Society Inc.	Back in Time Family Fun Day	\$1,000.00
Karalee Community Kindergarten	Fire safety door and exit repairs	\$1,000.00
Queensland Youth And Families Support Services Inc	September School Holiday Program	\$1,000.00
Springfield Lakes Nature Care Inc - Landcare group	Great Southern Bioblitz	\$350.00
Y-Care (South East Queensland) - Springfield Lakes Community Centre	Kids School Holiday Program	\$1,000.00

TOTAL **\$7,131.50**

REGIONAL ARTS DEVELOPMENT FUND (RADF)

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Banshees Bar Pty Ltd	Live and Local Sundays	\$15,000.00
Daylight Pictures	Timothee - Thriller/Drama Short-Film	\$14,800.00
Miss Melanie Saward	Varuna Residential Fellowship	\$1,000.00
Mr Robin O'Brien	Cobbo Accumulation - return of Robin 'Tallman' Wakkajinda	\$11,331.45
Mr Sean Williams	REMIX SYDNEY Conference	\$1,500.00
Mrs Alicia Lopez	The Path - Sparks 23 Mentoring Program for Inhabited Ipswich	\$11,135.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Mrs Cari Milton	Romance Writers of Australia Conference Freemantle	\$1,500.00
Ms Eva Fritz	Little Things Big Things - Installation and Workshops	\$33,881.00
Mx Gabrielle Rub	Professional Development Mentorship Opportunity	\$400.00
QLD Community Television Association Inc.	Daughters of War - Short Documentary	\$20,000.00
THAT Production Company	Every Brilliant Thing by Duncan Macmillan and Jonny Donahoe	\$20,000.00
VisionDesign Pty Ltd	Ipswich Threads Project	\$15,000.00
TOTAL		\$145,547.45
SPORT ACHIEVEMENT FUNDING		
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Sport Achievement Funding Program 2022/2023	Dean Naude	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Abbie Severinsen	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Addison Hayne	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Anika Te Namu	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Atako Nakamura	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Atako Nakamura	\$500.00
Sport Achievement Funding Program 2022/2023	Miss Bethany Bartels	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Camila Parra	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Camila Parra	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Chloe McDermott-Parkes	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Eliza Beckers	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Eva Acaon	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Georgie Bozhoff	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Haivyn McConnachie	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Harlow Kirk	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Hayley Condon	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Jessie Smith	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Kiara Condon	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Lacey Pitman	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Leah Leembruggen	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Le-Ryah McDonough	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Lexy Muller	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Lianna Doyle	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Lilah Hooper	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Lily Goulding	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Lucie Goulding	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Lyla-Rose Rangi	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Macie Mottram	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Macie Mottram	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Mackenzie Rogers	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Matilda Pates	\$300.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Sport Achievement Funding Program 2022/2023	Miss Mia Kertesz	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Mia Kertesz	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Mia Kertesz	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Mia Kertesz	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Mia Kertesz	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Olivia Galea	\$130.00
Sport Achievement Funding Program 2022/2023	Miss Olivia Tobin	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Paige Mole	\$300.00
Sport Achievement Funding Program 2022/2023	Miss Piper Bozhoff	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Sophie Allen	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Tahnee Beckers	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Tulsi Bhatt	\$150.00
Sport Achievement Funding Program 2022/2023	Miss Zoe Lee	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Adrian Risco	\$500.00
Sport Achievement Funding Program 2022/2023	Mr Adrian Risco	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Amil Sule	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Archie Graham	\$500.00
Sport Achievement Funding Program 2022/2023	Mr Archie Hooper	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Brent Kinnane	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Clem Smith	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Conor Mathewson	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Conor Mathewson	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Cordell Kirk	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Daniel Skipwith	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Emry Pitman	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Hudson Severinsen	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Jack Schodde	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Jay Petersen	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Jonte Tukuafu	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Jonte Tukuafu	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Joshua Oertel	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Joshua Williams	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Kahurangi (Kahu) Kitto	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Lachlan McDermott-Parkes	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Lachlan McDermott-Parkes	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Liam Donoghue	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Lindsay Marsh	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Nathan Affleck	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Patrick Jordan	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Reeco Kirk	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Rhys Stenzel	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Simeon Anstey	\$300.00

APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Sport Achievement Funding Program 2022/2023	Mr Sonny Cruice	\$150.00
Sport Achievement Funding Program 2022/2023	Mr Terrence Wode	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Tim Wichura	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Tobias Faumuina	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Tyler Holubowicz	\$150.00
Sport Achievement Funding Program 2022/2023	Mr William Allen	\$300.00
Sport Achievement Funding Program 2022/2023	Mr Zane Webster	\$300.00
Sport Achievement Funding Program 2022/2023	Mrs Claudia Murray	\$300.00
Sport Achievement Funding Program 2022/2023	Mrs Natasha Kurene	\$300.00
Sport Achievement Funding Program 2022/2023	Ms Lyndsey Campbell	\$300.00
Sport Achievement Funding Program 2022/2023	Ms Lyndsey Campbell	\$150.00
Sport Achievement Funding Program 2022/2023	Ms Moana Ruttan	\$300.00
Sport Achievement Funding Program 2022/2023	Ms Sharyn Crouchen	\$500.00
Sport Achievement Funding Program 2022/2023	Ms Sophie Mcgeehan	\$300.00
Sport Achievement Funding Program 2022/2023	Mx Jack Beltran	\$150.00
Sport Achievement Funding Program 2022/2023	Mx Jonas Rakei	\$150.00
Sport Achievement Funding Program 2022/2023	Mx Jonas Rakei	\$150.00
Sport Achievement Funding Program 2022/2023	Mx Tyler Towle	\$150.00
TOTAL		\$20,880.00
TRIENNIAL GRANTS		
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
Multicultural Australia - Redbank Plains Community Centre	The Balance Project	\$1,767.32
TOTAL		\$1,767.32
VIVA CRIBB BURSARY		
APPLICANT	PROJECT TITLE	AMOUNT ALLOCATED (EXCL GST)
University of the Third Age Ipswich & West Moreton Inc	U3A 30th Anniversary Book "Dreams and Visions"	\$5,000.00
TOTAL		\$5,000.00

LEGISLATIVE COMPLIANCE CHECKLIST 2022–2023

The following provides references to the relevant pages of this report that relate to the legislative disclosure requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

REQUIREMENT	REFERENCE	PAGE
TIMING		
Council must prepare an annual report for each financial year and:		
<ul style="list-style-type: none"> adopt it within one month after the day the auditor-general gives their audit report about council's financial statements for the financial year to council, (unless the Minister, by notice to the council, extends this time); and 	LGR s182(2) & (3)	-
<ul style="list-style-type: none"> publish the report on council's website within two weeks of adoption. 	LGR s182(4)	-
CONTENT		
The annual report must:		
<ul style="list-style-type: none"> contain a list of all the beneficial enterprises that the local government conducted during the financial year 	LGA s41	58
<ul style="list-style-type: none"> contain a list of all the business activities that the local government conducted during the financial year 	LGA s45(a)	58
<ul style="list-style-type: none"> identify the business activities that are significant business activities 	LGA s45(b)	58
<ul style="list-style-type: none"> state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied 	LGA s45(c)	58
<ul style="list-style-type: none"> state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities. 	LGA s45(d)	58
The annual report must state:		
<ul style="list-style-type: none"> the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government <p>The senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</p>	LGA s201(1)(a)	51
<ul style="list-style-type: none"> the number of employees in senior management who are being paid each band of remuneration <p>Each band of remuneration is an increment of \$100,000.</p> <p>There is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.</p>	LGA s201(1)(b)	51
The annual report must contain:		
<ul style="list-style-type: none"> the general purpose financial statement for the financial year, audited by the auditor-general 	LGR s183(a)	68
<ul style="list-style-type: none"> the current year financial sustainability statement for the financial year, audited by the auditor-general 	LGR s183(b)	119
<ul style="list-style-type: none"> the long-term financial sustainability statement for the financial year 	LGR s183(c)	124
<ul style="list-style-type: none"> the auditor-general's audit reports about the general purpose financial statement and the current year financial sustainability statement 	LGR s183(d)	116 121
<ul style="list-style-type: none"> the community financial report for the financial year 	LGR s184	25
<ul style="list-style-type: none"> a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and 	LGR s185(a)	50
<ul style="list-style-type: none"> a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense) 	LGR s185(b)	50

REQUIREMENT	REFERENCE	PAGE
In relation to councillors, the annual report must contain:		LGR s186
<ul style="list-style-type: none"> the total remuneration, including superannuation contributions, paid to each councillor during the financial year 	LGR s186(a)	48
<ul style="list-style-type: none"> the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy 	LGR s186(b)	49
<ul style="list-style-type: none"> the number of local government meetings that each councillor attended during the financial year 	LGR s186(c)	47
<ul style="list-style-type: none"> the total number of the following during the financial year: <ul style="list-style-type: none"> orders made under section 150I(2) of the LGA orders made under section 150AH(1) of the LGA decisions, orders and recommendations made under section 150AR(1) of the LGA 	LGR s186(d)	50
<ul style="list-style-type: none"> each of the following during the financial year: <ul style="list-style-type: none"> the name of each councillor for whom a decision, order or recommendation under section 150I(2), 150AH(1) or 150 AR(1) of the LGA was made a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors; a summary of the decision, order or recommendation made for each councillor; 	LGR s186(e)	50
<ul style="list-style-type: none"> complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission notices given under section 150R(2) of the LGA notices given under section 150S(2)(a) of the LGA decisions made under section 150W(1)(a), (b) and (e) of the LGA referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the LGA occasions information was given under section 150AF(4)(a) of the LGA occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected inappropriate conduct of a councillor applications heard by the conduct tribunal <ul style="list-style-type: none"> under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or inappropriate conduct. 	LGR s186 (1) (f)(i)	50
	LGR s186 (1)(f)(ii)	50
	LGR s186 (1)(f)(iii)	50
	LGR s186 (1)(f)(iv)	50
	LGR s186 (1)(f)(v)	50
	LGR s186 (1)(f)(vi)	50
	LGR s186(1)(f)(vii)	50
	LGR s186(1)(f)(viii)	50
	LGR s186(1)(f)(ix)	50
In relation to administrative action complaints the annual report for a financial year must contain:		
<ul style="list-style-type: none"> a statement about the local government's commitment to complaints; and 	LGR s187(1)(a)	51
<ul style="list-style-type: none"> a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process 	LGR s187(1)(b)	52
<ul style="list-style-type: none"> the number of the following during the financial year <ul style="list-style-type: none"> administrative action complaints made to the local government; administrative action complaints resolved by the local government under the complaints management process; administrative action complaints not resolved by the local government under the complaints management process; and 	LGR s187(2)(a)	52
<ul style="list-style-type: none"> administrative action complaints made to the local government; 	LGR s187(2)(a)(i)	52
<ul style="list-style-type: none"> administrative action complaints resolved by the local government under the complaints management process; 	LGR s187(2)(a)(ii)	52
<ul style="list-style-type: none"> administrative action complaints not resolved by the local government under the complaints management process; and 	LGR s187(2)(a)(iii)	52
<ul style="list-style-type: none"> the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year. 	LGR s187(2)(b)	52

REQUIREMENT	REFERENCE	PAGE
The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:		
▪ for a councillor – the name of the councillor	LGR s188(1)(a)	51
▪ for a local government employee – that person's name and position held	LGR s188(1)(b)	51
▪ the destination of the overseas travel	LGR s188(1)(c)	51
▪ the purpose of the overseas travel	LGR s188(1)(d)	51
▪ the cost of the overseas travel.	LGR s188(1)(e)	51
The annual report may also contain any other information about the overseas travel the local government considers relevant.	LGR s188(2)	51
The annual report for a financial year must contain:		
▪ a summary of the local government's expenditure for the financial year on grants to community organisations	LGR s189(1)	64
▪ the following information about the local government's discretionary funds—	LGR s189(2)	64
a. the total amount budgeted for the financial year as the local government's discretionary funds;	LGR s189(2)(a)	64
b. the prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year;	LGR s189(2)(b) LGR s201B(5)	64
c. the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes:	LGR s189(2)(c)	64
i. capital works of the local government that are for a community purpose	LGR s189(2)(c)(i)	64
ii. other community purposes;	LGR s189(2)(c)(ii)	64
d. the amount of discretionary funds budgeted for use by each councillor for the financial year;	LGR s189(2)(d)	64
e. if a councillor allocates discretionary funds in the financial year:	LGR s189(2)(e)	128
i. the amount allocated; and	LGR s189(2)(e)(i)	128
ii. the date the amount was allocated; and	LGR s189(2)(e)(ii)	128
iii. the way mentioned in section 202(1) in which the amount was allocated; and	LGRs189(2)(e)(iii)	128
iv. if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made; and	LGR s189(2)(e)(iv)	128
v. the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.	LGR s189(2)(e)(v)	128
The annual report for a financial year must also contain the following information:		LGR s190(1)
▪ the chief executive officer's assessment of the local government's progress towards implementing its 5-year Corporate Plan and annual operational plan	LGR s190(1)(a)	6
▪ particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year	LGR s190(1)(b)	32
▪ an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year:	LGR s190(1)(c)	59
— information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan	LGR s190(2)(a)	59
— particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects.	LGR s190(2)(b) & (c)	59
— particulars of any directions the local government gave the unit.	LGR s190(2)(d)	59

REQUIREMENT	REFERENCE	PAGE
<ul style="list-style-type: none"> details of any action taken for, and expenditure on, a service, facility or activity: <ul style="list-style-type: none"> supplied by another local government under an agreement for conducting a joint government activity for which the local government levied special rates or charges for the financial year; 	LGR s190(1)(d)	54
	LGR s190(1)(d)(i)	55
	LGR s190(1)(d)(ii)	65
<ul style="list-style-type: none"> the number of invitations to change tenders under section 228(7) of the LGR during the financial year; 	LGR s190(1)(e)	62
<ul style="list-style-type: none"> a list of the registers kept by the local government; 	LGR s190(1)(f)	55
<ul style="list-style-type: none"> a summary of all concessions for rates and charges granted by the local government; 	LGR s190(1)(g)	65
<ul style="list-style-type: none"> the report on the internal audit for the financial year; 	LGR s190(1)(h)	46
<ul style="list-style-type: none"> a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints; 	LGR s190(1)(i)	58
<ul style="list-style-type: none"> the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR. 	LGR s190(1)(j)	58

The following provides references to the relevant pages of this report that relate to the legislative disclosure requirements of the *Public Sector Ethics Act 1994*.

REQUIREMENT	REFERENCE	PAGE
REPORTING		
<p>The chief executive officer of a public sector entity must ensure that each annual report of the entity includes an implementation statement giving details of the action taken during the reporting period to comply with the following sections:</p> <ul style="list-style-type: none">section 15 (Preparation of codes of conduct)section 21 (Education and training)section 22 (Procedures and practices of public sector entities)	PSEA s23	54
PREPARATION OF CODES OF CONDUCT		
<ul style="list-style-type: none">The chief executive officer of a public sector entity must ensure that a code of conduct is prepared for the entity	LGR s182	54
<ul style="list-style-type: none">Publish the report on council's website within 2 weeks of adoption		
EDUCATION AND TRAINING		
<ol style="list-style-type: none">The chief executive officer of a public sector entity must ensure that public officials of the entity are given access to appropriate education and training about public sector ethics.In particular, the education and training must relate to:<ol style="list-style-type: none">the operation of this Act; andthe application of ethics principles and obligations to the public officials; andthe contents of the entity's approved code of conduct; andthe rights and obligations of the officials in relation to contraventions of the approved code of conduct.	PSEA s21	54
PROCEDURES AND PRACTICES OF PUBLIC SECTOR ENTITIES		
<p>The chief executive officer of a public sector entity must ensure that the administrative procedures and management practices of the entity have proper regard to:</p> <ol style="list-style-type: none">this Act and, in particular, the ethics principles and values; andthe entity's approved code of conduct	PSEA s22	54

KEY TERMS

TERM	DEFINITION
Advocacy	Advocacy is support and action by individuals, organisations, groups and other community members in support of or against a particular issue or policy.
Annual Report	Legislatively required to be produced annually, the Annual Report details council's progress and financial performance with the implementation of the city's vision as reflected in the Corporate Plan. The report is publicly available on council's website.
Assets	Assets are tangible and intangible holdings, possessions, capital or resources belonging to and controlled by council.
Budget	The annual budget outlines revenue and planned capital and operational expenditure approved for a financial year. The budget document is publicly available on council's website.
Capital works program	The capital works program is an annual program of activities of building, engineering and other works that council adopts to create, construct and install assets and other facilities. For council, the program's projects typically include construction of buildings, roads and bridges, structures, parks and playgrounds.
Commercial business unit	A commercial business unit is a unit of a local government that conducts business in accordance with the key principles of commercialisation (e.g. clarity of objectives; robust governance and competitive neutrality) in order to maximise benefits to customers and the community. Ipswich Waste Services is council's sole commercial business unit.
Community	Community includes Ipswich's residents, ratepayers, businesses, investors, visitors and tourists.
Community engagement	Community engagement is the process council utilises to build relationships with community organisations and/or groups of individuals united under a common cause or objective and work collaboratively with them towards common goals that benefit the engaged stakeholder and the wider community.
Community funding and support	Community funding and support is concerned with community outbound financial and in-kind support.
Competitive neutrality	Competitive neutrality concerns local government business activities which are in competition with the private sector should not have competitive advantages or disadvantages simply by virtue of their council ownership or control.
Core Business	Core business is those activities which are undertaken to meet the community's needs. These items are reflected in council's services catalogue.
Core values	Council adheres to five values – Collaboration, Communication, Integrity, Efficiency, and Leadership.
Corporate Plan	The Corporate Plan is a strategic document which shapes the path to achieve the strategic direction of council. It should outline performance measures and targets for monitoring progress in achieving our vision for the future of the city. Council's current Corporate Plan is iFuture – available on council's website.
Governance	Governance is council's process by which it makes and implements decisions, is controlled and managed, is directed and reviewed.
iFuture	<p>Councils in Queensland are required to engage with their communities, and adopt a five-year corporate plan which outlines:</p> <ul style="list-style-type: none"> the strategic direction of the council how the council will measure its progress towards achieving its vision. <p>iFuture is council's Corporate Plan and key strategic document that guides our annual operations.</p>
Ipswich Planning Scheme	The Ipswich Planning Scheme is the statutory local planning instrument that provides the framework for managing development in the Ipswich local government area in an integrated, efficient, effective, transparent and ecologically sustainable way. The scheme was prepared in accordance with the requirements of the (now repealed) <i>Integrated Planning Act 1997</i> . A new planning scheme is currently under development.
Local Government Act 2009	The <i>Local Government Act 2009</i> is the principal legislation which provides the legal framework for Queensland's local government sector.
Local Government Area (LGA)	The Local Government Area (LGA) is an administrative division of the State of Queensland for which council is responsible for managing.
Local Government Regulation 2012	The <i>Local Government Regulation 2012</i> is subordinate legislation to the <i>Local Government Act 2009</i> .
Long-Term Financial Forecast (LTFF)	The Long-Term Financial Forecast (LTFF) accompanies the budget and includes a similar estimation of revenue, expenses and capital expenditure but for a longer period of time, in this case 10 years. The LTFF should set out the economic and fiscal outlook for Ipswich and include capital expenditure, expense and revenue estimates for the current financial year, the budget year and nine forward financial years. From its assumptions, the LTFF sets the desired financial boundaries within which the organisation can plan for its future.

TERM	DEFINITION
Operational Plan	The annual Operational Plan sets key priority projects and actions that will be undertaken in a one-year period of the Corporate Plan. The Operational Plan allows council to manage its responsibilities and continue to engage with the community and report on its progress towards success. Operational Plans must align with the annual budget. Operational Plans are required under the <i>Local Government Act 2009</i> (The Act) and <i>Local Government Regulation 2012</i> (The Regulation).
Policy	A policy sets out council's strategic position, viewpoints and values, and assists decision-making on matters that often impact on, and are of concern to, the community. Some policies (statutory policies) are a requirement of legislation and ensure compliance with statutory obligations. Other policies are developed to address matters that impact our residents and businesses and/or the administration of council funds (e.g. Ipswich Enviroplan Program and Levy Policy). They may also set a strategic direction for council or articulate council's position on an issue affecting the community.
Procedure	A procedure details a series of steps or processes that define the how, when and who is required to perform a function under council's policy or administrative directives. Procedures are largely internal documents.
Project	A project is a temporary endeavour undertaken to create a unique product, service or result. A project differs from operations in that: <ul style="list-style-type: none"> operations are performed by relatively stable teams through ongoing and repetitive processes and are focused on sustaining the organisation projects are performed by temporary teams (i.e. teams established for the specific purpose of delivering the project), are non-repetitive and provide unique deliverables.
Quarterly Report	Section 174 of the <i>Local Government Regulation 2012</i> requires the chief executive officer to present a written assessment of the local government's progress towards implementing the annual Operational Plan at meetings of the local government held at regular intervals of not more than three months. Council meets this requirement through the preparation of a Quarterly Corporate Performance Report, which provides substantive evidence for council and the community of progress in delivering on the annual Operational Plan each quarter.
Risk management	Risk management is concerned with the processes and activities relating to the identification, evaluation and controlling of an organisation with regard to risk as outlined in the Australian Standard AS/NZS ISO 31000:2009 Risk management: principles and guidelines.
Services catalogue	The services catalogue lists all categories of core business which can include services legislated to council e.g. licensing food businesses, and those non-legislated or discretionary services e.g. providing free immunisation clinics for high school children.
Stakeholder	A stakeholder is any person, group or organisation who can place a claim on an organisation's attention, resources or output, or is affected by that output. They have a stake in the organisation, something at risk, and therefore something to gain or lose as a result of corporate activity.
Strategic planning	The overarching continuous and systematic process council uses to identify future outcomes, how these outcomes will be achieved, and their success measured.
Strategy	A strategy is a long-term document that sets out council's strategic position and direction for particular issues e.g. transport; liveability; sustainability; physical activity; tourism etc. A strategy captures the following elements for council: where we are, where we are going, how we will get there, and how we will know when we get there.



Many friendly faces at the Ipswich Nature Centre, Queens Park.





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