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Vicki Lukritz
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17 December 2018

NOTICE OF SPECIAL MEETING

In accordance with Section 258 of the *Local Government Regulation 2012*, notice is hereby given of the convening of a **SPECIAL MEETING** of **COUNCIL** to be held on **THURSDAY, 20 DECEMBER 2018** commencing at **9.00 am** in the Council Chambers, on the 2nd Floor of the Administration Building, 45 Roderick Street, Ipswich.

The purpose of the meeting is to consider the following:

- Adoption of the 2017-2018 Annual Report
- Appointment of Chief Executive Officer

The business paper for the meeting is attached to this notice.

BUSINESS

- A. OPENING OF MEETING:
- B. WELCOME TO COUNTRY OR ACKNOWLEDGEMENT OF COUNTRY:
- C. APOLOGIES AND LEAVE OF ABSENCE:
- D. CONDOLENCES AND MEMORIALS:
 - Gemma D'Aubbonnett
- E. OFFICERS' REPORTS:
 - [Adoption of Ipswich City Council's 2017-2018 Annual Report](#)
 - [Appointment of Chief Executive Officer](#)

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Special Council Meeting	
Mtg Date: 20.12.18	OAR: YES
Authorisation: Charlie Dill	

12 December 2018

MEMORANDUM

TO: THE INTERIM ADMINISTRATOR

FROM: ACTING CHIEF EXECUTIVE OFFICER

RE: ADOPTION OF IPSWICH CITY COUNCIL'S 2017-2018 ANNUAL REPORT
INCLUDING THE 2017-2018 AUDITED FINANCIAL STATEMENTS FOR THE
CONTROLLED ENTITIES OF COUNCIL

INTRODUCTION:

This is a report by the Acting Chief Executive Officer dated 12 December 2018 concerning the adoption of Ipswich City Council's 2017-2018 Annual Report including the 2017-2018 Audited Financial Statements for the controlled entities of Council.

BACKGROUND:

The 2017-2018 Annual Report (Attachment A) has been prepared in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012* (Regulation) regarding the form and content of a local government's annual report.

The 2017-2018 Audited Annual Financial Statements are contained in the Annual Report, pursuant to section 183 of the Regulation. The legislation requires that the 2017-2018 Annual Report be adopted within 1 month of the receipt of the Auditor-General's audit report on the annual financial statements and be published on Council's website within two weeks of its adoption.

The 2017-2018 Audited Financial Statements for the following controlled entities of Council are also included for information:

- Ipswich City Properties Pty Ltd (Attachment B);
- Ipswich City Developments Pty Ltd (Attachment C);
- Ipswich City Enterprises Pty Ltd (Attachment D);
- Ipswich City Enterprises Investment Pty Ltd (Attachment E);
- Ipswich Motorsport Park Pty Ltd (Attachment F);
- Ipswich Arts Foundation (Attachment G);
- Ipswich Arts Foundation Trust (Attachment H); and
- Cherish The Environment Foundation Limited (Attachment I).

The financial statements for these controlled entities have been prepared in conjunction with Council's Finance Branch and audited by the Queensland Audit Office (QAO), except for Cherish the Environment Foundation Limited which were prepared by GJ Walsh & Co and audited by Leonard P McKewin (Chartered Accountant).

CONCLUSION:

The 2017-2018 Annual Report provides a high level of information about Ipswich City Council's activities and its performance throughout the financial year. It concludes much of Council's external reporting requirements for the 2017-2018 financial year in accordance with the Regulation.

ATTACHMENTS:

Name of Attachment	Attachment
Ipswich City Council 2017-2018 Annual Report	Attachment A – part 1 Attachment A – part 2
Ipswich City Properties Pty Ltd 2017-2018 Financial Statements	Attachment B
Ipswich City Developments Pty Ltd 2017-2018 Financial Statements	Attachment C
Ipswich City Enterprises Pty Ltd 2017-2018 Financial Statements	Attachment D
Ipswich City Enterprises Investment Pty Ltd 2017-2018 Financial Statements	Attachment E
Ipswich Motorsport Park Pty Ltd 2017-2018 Financial Statements	Attachment F
Ipswich Arts Foundation 2017-2018 Financial Statements	Attachment G
Ipswich Arts Foundation Trust 2017-2018 Financial Statements	Attachment H
Cherish The Environment Foundation Limited 2017-2018 Financial Statements	Attachment I

RECOMMENDATION:

That the Interim Administrator of Ipswich City Council resolve:

- A. That the Ipswich City Council 2017-2018 Annual Report (containing the 2017-2018 Audited Annual Financial Statements), as detailed in Attachment A of the report by the Acting Chief Executive Officer dated 12 December 2018, be adopted.
- B. That the 2017-2018 Financial Statements for Ipswich City Council's controlled entities as detailed in Attachments B to I of the report by the Acting Chief Executive Officer dated 12 December 2018, be received and noted.

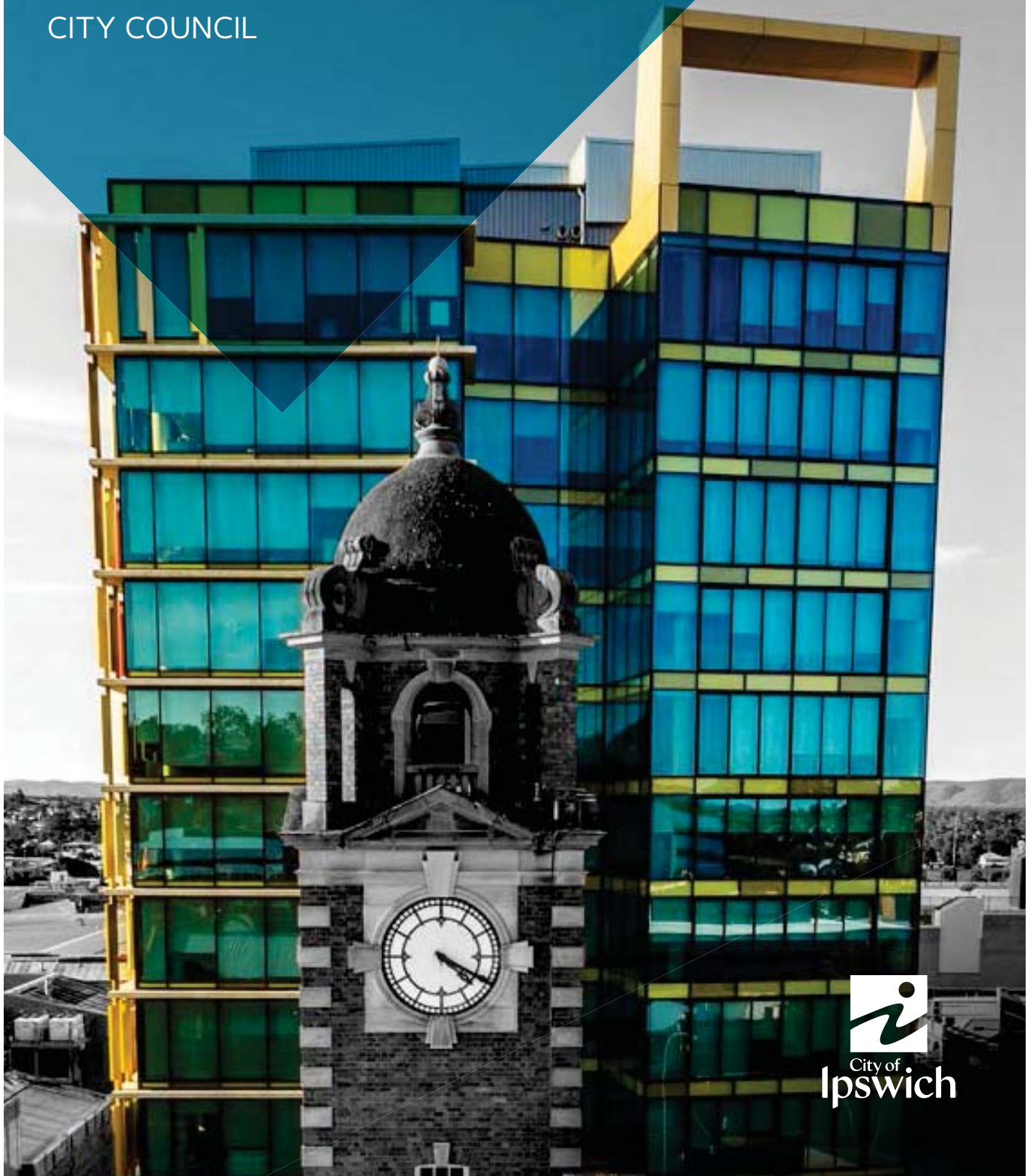
Charlie Dill

ACTING CHIEF EXECUTIVE OFFICER

ANNUAL REPORT 2017–2018

IPSWICH

CITY COUNCIL



CONTENTS

ABOUT IPSWICH.....	2	DELIVERING THE VISION	56
INTERIM ADMINISTRATOR'S MESSAGE.....	4	THE PLANNING FRAMEWORK.....	57
MESSAGE FROM THE ACTING CHIEF EXECUTIVE OFFICER	4	OPERATIONAL PLAN PROGRESS	60
OUR YEAR IN REVIEW	6	COMMERCIAL ENTITIES.....	78
THE PLANNING FRAMEWORK.....	7	BENEFICIAL ENTERPRISES.....	79
THEME 1 – INITIATIVES AND ACHIEVEMENTS.....	8	IPSWICH CITY PROPERTIES PTY LTD	79
THEME 2 – INITIATIVES AND ACHIEVEMENTS.....	10	IPSWICH CITY DEVELOPMENTS PTY LTD	80
IPSWICH AT A GLANCE.....	15	IPSWICH CITY ENTERPRISES PTY LTD	80
THEME 3 – INITIATIVES AND ACHIEVEMENTS.....	16	IPSWICH CITY ENTERPRISES INVESTMENTS PTY LTD	80
THEME 4 – INITIATIVES AND ACHIEVEMENTS	22	IPSWICH MOTORSPORT PARK PTY LTD	81
THEME 5 – INITIATIVES AND ACHIEVEMENTS.....	26	CHERISH THE ENVIRONMENT FOUNDATION LIMITED	81
DEPARTMENT SUMMARY	30	IPSWICH WASTE SERVICES	82
ARTS, SOCIAL DEVELOPMENT AND COMMUNITY ENGAGEMENT.....	31	CODE OF COMPETITIVE CONDUCT	86
WORKS, PARKS AND RECREATION.....	31	ADDITIONAL STATUTORY INFORMATION	87
FINANCE AND CORPORATE SERVICES.....	32	PARTICULAR RESOLUTIONS	88
PLANNING AND DEVELOPMENT	32	ADMINISTRATIVE ACTION COMPLAINTS.....	88
INFRASTRUCTURE SERVICES.....	33	GRANTS TO COMMUNITY ORGANISATIONS.....	89
HEALTH, SECURITY AND REGULATORY SERVICES.....	34	LOCAL GOVERNMENT COOPERATION	89
ECONOMIC DEVELOPMENT AND MARKETING.....	35	CHANGES TO TENDERS	89
ELECTED MEMBERS	36	REGISTERS.....	90
COUNCILLORS.....	37	RATES CONCESSION POLICY	90
DIVISIONAL MAP	38	PENSIONER REMISSION OF RATES POLICY	93
ORGANISATIONAL STRUCTURE	39	REVENUE POLICY	95
COUNCILLOR REMUNERATION	40	DEBT POLICY.....	96
COUNCILLOR CODE OF CONDUCT.....	41	RURAL FIRE RESOURCES SPECIAL LEVY	97
COUNCILLOR CONDUCT DISCLOSURES.....	41	INTERNAL AUDIT	97
EXPENSES REIMBURSEMENT POLICY	42	RISK MANAGEMENT	100
COUNCILLOR REIMBURSEMENTS	44	COUNCIL INVITES YOUR FEEDBACK	100
OVERSEAS TRAVEL	45	FINANCIAL PERFORMANCE	101
COUNCILLOR MEETING ATTENDANCE.....	46	COMMUNITY FINANCIAL REPORT	102
CORPORATE GOVERNANCE	50	FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.....	106
LEADERSHIP TEAM.....	51	APPENDIX.....	171
LEADERSHIP TEAM CONTINUED	52	LEGISLATIVE INDEX	172
SENIOR MANAGEMENT REMUNERATION.....	53	GLOSSARY	174
PUBLIC SECTOR ETHICS DISCLOSURES.....	53	CONTACT INFORMATION	177
EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY	53	COMMUNITY GRANTS.....	178
LINE OF SIGHT PROGRAM.....	54		

ABOUT IPSWICH

Ipswich is a unique city. From humble beginnings as a limestone mining settlement in 1827, Ipswich was declared a city in 1904 and has experienced unprecedented growth since then. This makes Ipswich not only Queensland's oldest provincial city, but also one of its fastest-growing cities, with the current population of approximately 212,000 expected to more than double by 2041.

And this also makes for a city of beautiful contradictions. Respectful and proud of its rich heritage, the city boasts a diverse array of immaculately preserved and restored architectural treasures and historical natural spaces, with some 7,500 heritage protected places and 602 parks and reserves across the region. Yet surprisingly, the median citywide age is just 32, with young families being a cornerstone of the community, comprising 74% of all households. Ipswich residents are culturally diverse, originating from 163 countries and speaking a collective 152 languages.

Occupying an area of 1,090 square kilometres, with Brisbane 40km to the east and the rural and agricultural areas of the Brisbane, Lockyer and Fassifern valleys to the north, south and west and well connected to six major highways, rail, an intermodal transport hub, three airports and the Port of Brisbane, Ipswich enjoys a prime location at the fulcrum of an array of diverse industries.

The gross regional product (GRP) of Ipswich is an estimated \$8.96 billion – equating to 2.9% of Queensland's gross product – with 70,000 local jobs spread across key industry sectors. Known historically as the cradle of coal mining in Queensland, Ipswich's industries have grown and diversified over the years. While transport and logistics, construction and healthcare remain strong and the region continues to be a rich agricultural provider, the largest portion

of the workforce – at 14% – is currently employed in manufacturing. With the Royal Australian Air Force's largest operational base, RAAF Base Amberley, having been part of the local landscape since 1940, the defence industry is also firmly established in Ipswich and supplied by multiple local manufacturing businesses. Funding and projects in the pipeline will significantly expand the defence industry in the near future.

The city's regular festivals, shows and events such as the Ipswich Cup, the Winternationals at Willowbank Raceway, Supercars at Queensland Raceway, the Ipswich Festival and the now iconic CMC Rocks country music festival are much enjoyed by the community and have put Ipswich very visibly on the map for an increasing number of local and international visitors and tourists each year.

While Ipswich has always had its feet firmly grounded in its rich history and heritage, it is a city that also looks forward. Named twice as one of the world's Top 7 Intelligent Communities of the Year by the Intelligent Community Forum, Ipswich boasts its own technology and innovation startup hub – Fire Station 101 – and was recently named as winner of the Administration category in the 2018 IDC Asia Pacific Smart Cities Awards for its Ipswich Smart City program. Along with projects including smart parking, automated vehicle technology and smart lighting and energy management, the program has formed networks of collaboration and innovation with the community that will inform the landscape of Ipswich for decades ahead.

The people of any city are its beating heart and standing together with hands and minds joined, our community will continue to evolve Ipswich into a diverse, colourful, vibrant and prosperous city that respects the past, but always looks ahead as it shapes the future.





INTERIM ADMINISTRATOR'S MESSAGE

The City of Ipswich is enjoying unprecedented residential and employment growth. Latest figures point to our population surging at more than 5% annually. We are one of the fastest growing cities in Queensland and in the top 10 nationally.

While that boom is great news for Ipswich, it means your Council must be one step ahead and ready to deal with the many opportunities and challenges that such investment and growth presents.

Council's Annual Report 2017–2018 provides a comprehensive and transparent summary of the city's achievements during what has been an extremely busy year. Without doubt, the organisation also faced some difficult times during this period, leading to an extensive realignment and transformation program that I am now honoured to lead.

The report includes an assessment of Council's delivery against its strategic goals as defined in both its five-year Corporate Plan and its over-arching direction document, Advance Ipswich. Advance Ipswich is Council's long-term plan for the city, built on the foundation of community desires for the city's future and reflecting the actions that Council and the community need to progress to realise this vision. Quite simply, Advance Ipswich identifies where the city wants to go and how it will get there.

In many ways this annual report is a report card on the city's progress towards achieving those long-term aspirations as well as identifying future areas for focus and improvement.

I know that your Council's 1,200-strong staff are striving hard every day to make everyone proud of this great city once again.

Greg Chemello
Interim Administrator

MESSAGE FROM THE ACTING CHIEF EXECUTIVE OFFICER

Council's Annual Report 2017–2018 is a statutory document required to provide a public explanation of Council's response during the past year to progressing its objectives and strategies. It demonstrates our commitment and accountability to the governance, financial and legislative compliance aspects of Council's day-to-day operations.

This past year has been a challenging time for Council and, undoubtedly, for ratepayers and residents. But, first and foremost, Council's commitment to the level of service we provide to our community has remained strong. Council has continued to deliver great service to the people of Ipswich – be it keeping our roads in great shape, rubbish collected on time and the rates at a reasonable level. Council passionately delivers these services in line with our purpose statement:

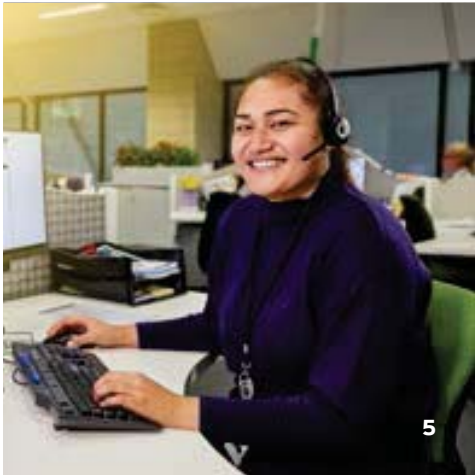
 Together we proudly enhance the quality of life for our community.

The 2017–2018 financial year has seen significant population growth which has created both opportunities and challenges for the City of Ipswich, this trend will continue.

The opportunities include the creation of new facilities and new jobs for the people of Ipswich, while the challenge for Council is to ensure that we continue to deliver quality services, infrastructure and programs that keep step with this growth.

The future is bright for this great city and we are committed to working for and with our community to make this a great place to live, work and play.

Charlie Dill
Acting Chief Executive Officer



OUR YEAR IN REVIEW



THE PLANNING FRAMEWORK

Historically Council has communicated its annual achievements by department without any reference or context to Council's overarching direction.

For the first time, achievements in the 2017–2018 Annual Report have been aggregated under one of the five themes of Council's long-term strategic document, Advance Ipswich.

The five themes, discussed in detail in the section entitled 'The Planning Framework' are:

1. Strengthening our local economy and building prosperity
2. Managing growth and delivering key infrastructure
3. Caring for our community
4. Caring for our environment
5. Listening, leading and financial management.





THEME 1

STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY

INITIATIVES AND ACHIEVEMENTS

Economic and Workforce Development Plan

The Economic and Workforce Development Plan summarises the current priorities of Council's Office of Economic Development, Tourism Development Branch and Smart City Program with the additional support of the Marketing Services Branch and Communications and Media Branch.

It captures 45 actions which relevant staff and resources will be committed to delivering over the next 12 to 24 months. As an operational plan, it will be continually updated and revised based on progress made, market changes and community input.

Importantly, the Economic and Workforce Development Plan aligns Council's direction with the Queensland Government's South East Queensland Regional Plan, ensuring greater opportunity for partnership collaboration and commitment. It also provides industry and the community with clarity on Council's roles and responsibilities, facilitating improved transparency and engagement.

Evolution of the Office of Economic Development

In line with the Economic and Workforce Development Plan as a revised framework of priorities, principles, actions and measures in the sustainable development of employment and industry in Ipswich, Council's Office of Economic Development has been restructured and focused on local business growth, industry development, smart city, advocacy and promotion, and international relations.

The Smart City Program and Fire Station 101 have been integrated into the Office of Economic Development to maximise and increase economic, workforce and community outcomes.

The revised Office of Economic Development increases Council's capabilities and prioritises those resources towards opportunities and activities which have the greatest potential to generate increased employment, export or value added economic impact.



Discover Ipswich Destination Campaign

Launched in July 2017, the Discover Ipswich Campaign targeted day-trippers and short break visitation from Brisbane and South East Queensland.

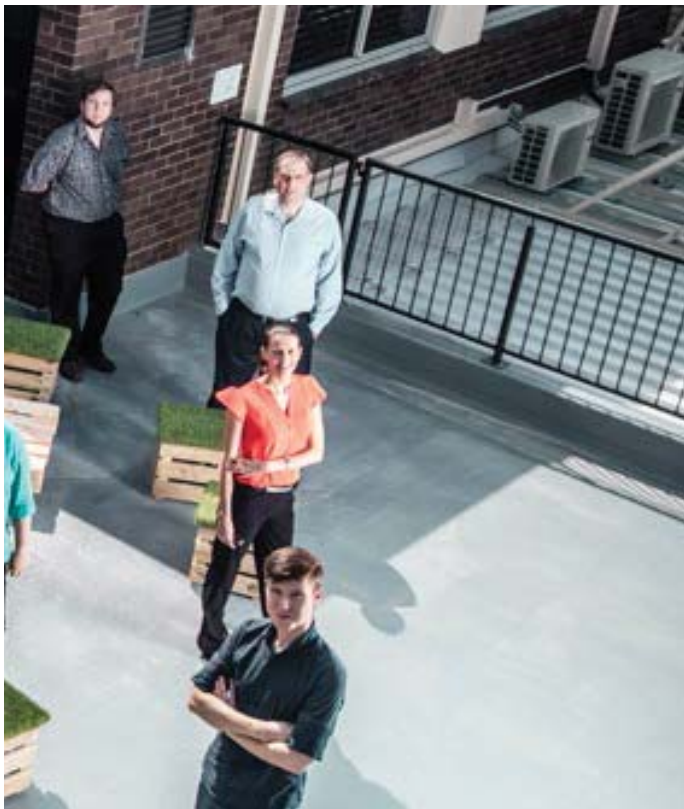
A leading indicator for the success of the campaign is the measurable consumer engagement across the Discover Ipswich platforms. The campaign delivered 880,991 unique visitors to the Discover Ipswich website and generated 61,205 leads to local businesses. Overall social and database subscriptions increased to over 83,600 and the Visitor Information Centre received almost 20,000 enquiries.

Latest data from Tourism Research Australia indicates total visitor arrivals to Ipswich increased 17% or 214,768 visitors to a total 1,450,000 visitors in the 12 months ending December 2017. A worthwhile note is that domestic day trips have increased 26% or 234,000 visitors to a total 1,100,000 in the 12 months ending December 2017.

City of Ipswich Defence Industry Strategy

A priority of the Economic and Workforce Development Plan is the advancement of key industry strategies. The Office of Economic Development has progressed with a dedicated Defence Industry Strategy and the establishment of the City of Ipswich Defence Industry Advisory Committee.

The City of Ipswich Defence Industry Strategy strengthens Ipswich's position as a strategic growth region aligned with state and federal defence priorities. As an industry endorsed strategy, the Office of Economic Development is working with all stakeholders in the effective achievement of stated outputs and outcomes.



Regional Skills Investment Strategy

The Regional Skills Investment Strategy is a partnership with the Department of Employment, Small Business and Training to identify current and emerging employment trends to ensure a supply of skilled local people are being enabled to meet this demand.

The Office of Economic Development is managing this program in partnership with local industry and the Department of Employment, Small Business and Training with a focus on identifying skills gaps and employment pathways in priority regional industries of defence, advanced manufacturing and food processing.

Smart City Program

The Smart City Program launched in October 2016 with a focus on 16 priority initiatives. Since then Council has led the progression and delivery of a number of those initiatives with a variety of commercial and community partners.

Over this period the priorities of Council have evolved and the learnings from progressing the Smart City Program have redefined the potential outcomes.

There are a number of Smart City Program initiatives currently active across Council, including:

- Springfield Central, North Ipswich and Rosewood Pilot Precincts
- Advancing Regional Innovation Program
- Connected City Lighting
- Sensor Network and Public WiFi Network Roll Out
- Smart City Management Platform and Dashboard
- Open Data Program
- Cooperative and Automated Vehicle Initiative
- Fire Station 101.

These projects are driven by motivated staff who have been able to prioritise innovative activities into their work. They are supported by the Smart City Program structure which provides project assistance and governance.

Fire Station 101

Since opening in March 2016, Fire Station 101 has operated as a membership based start-up incubator, accelerator, co-working space and events facility.

Fire Station 101 has recently been integrated into the Office of Economic Development where it can more effectively maximise Council's investment and resources in the delivery of innovation, business growth, skills development, technology partnerships and smart city activities delivering increased economic, workforce and community outcomes.



THEME 2

MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE

INITIATIVES AND ACHIEVEMENTS

Sustainable Development

Council's Planning and Development Department has a strong focus on delivering sustainable development outcomes through:

- The Ipswich Planning Scheme and its associated policies and guidelines
- Assessment and conditioning of development applications.

The key sustainability measures contained in the Ipswich Planning Scheme, include:

- An overall settlement pattern that encourages compact urban form and density clusters around centres and transit nodes
- Protection of valuable features such as places of cultural heritage significance, good quality agricultural land, natural resources and habitat and areas of scenic amenity
- Identification of adequate land supply and infrastructure to support community housing and economic development needs as well as affordable living
- Native vegetation clearing controls and support for the consolidation and preservation of natural areas; inclusive of vegetation code, Conservation, Recreation and Rural E (Special Land Management) zones; nil net loss land development guidelines
- Traditional neighbourhood design code to support creation of walkable, mixed use, mixed density, transit ready new suburban and urban neighbourhoods
- Design guidelines to support energy efficiency, climate responsiveness, water sensitive design, erosion and sedimentation management and appropriate treatment of dispersive soils
- Appropriate treatment of development constraints, including natural hazards.

Development Activity

During the 2017–2018 financial year, development activity within the Ipswich local government area remained high, with:

- 5,396 applications determined for material change of use, reconfiguring a lot, local area plans, area development plans, modifications to approvals, building works, plumbing works, survey plan signing and street and place naming.
- The population growing by 8,529 persons (4.18%) to 212,533
- 13,249 building and plumbing inspections undertaken
- 3,226 new dwellings constructed
- 46,595m² non residential floorspace constructed and able to accommodate 944 new jobs
- 2,628 new lots approved and 2,619 new lots created
- 731,896 web site visits.

Development Assessment Improvement Initiatives

Council's commitment to continuous business improvement is to reinforce its approach to industry leading practice initiatives. Council's existing development assessment services perform strongly against leading practice benchmarks in SEQ and are reflective of the on-going business improvement initiatives being undertaken.

The Planning and Development Department is pushing ahead with reform activities with a particular focus being directed towards improved customer experiences. Major initiatives as a result of this reform program include:

- Review and preparation of submissions on the *Planning Act 2016* and the *Planning Regulation 2017* as well as the Development Assessment Rules
- Major update to processes and systems to implement the *Planning Act 2016* and the associated *Planning Regulation 2017*
- Securing innovation and improvement funding for and delivering an infrastructure charges calculator to improve the accuracy of infrastructure charges notices
- Securing innovation and improvement funding for an update to external mapping services, to be released in 2018–2019 financial year

- Continuous review and improvement of conditions package for development approvals as well as structural improvements to decision notice formatting and layout
- Customer survey on Development Planning services.

Planning Policy Updates

During the 2017–2018 financial year, 10 amendment packages were adopted by Council encompassing the Ipswich Planning Scheme and its associated policies and guidelines. These amendments play an important role in ensuring that the planning scheme maintains a contemporary focus on growth management and sustainability.

Of particular note were amendments for:

- The introduction of a new Local Government Infrastructure Plan (LGIP)
- A Temporary Local Planning Instrument (TLPI) to increase regulation of waste activities
- Planning and development guidelines for the Riverview Urban Village.

Heritage Initiatives

During the 2017–2018 financial year, Council continued to support and administer the Ipswich Heritage Program through:

- Maintaining its free Heritage Adviser Service
- Facilitating six meetings of the Heritage and Monuments Consultative Committee
- Reviewing and updating heritage protection listings for 19 Places (including adding 18 new places)
- Holding the 26th annual Heritage Conservation Excellence Awards
- Creating three new People, Places and Events Heritage Trails and three new Childrens Heritage Trails and “Colouring Ipswich” pages
- Public notification (including direct mailing to affected land owners) associated with planning scheme amendment packages
- Council’s 25th Annual Survey of the free Heritage Adviser Service.

Land Development and Vegetation Clearing Workshop

In April 2018 Council held a Land Development and Vegetation Clearing Workshop with the objective of a meeting of the minds to review the vegetation clearing practices and processes for land development to determine:

- what Council is doing well that needs to be continued

- what needs to be improved and how this can be achieved
- what are the key priorities:
 - > The workshop facilitated some great discussions and ideas, from key environmental, consultants, development industry and government representatives that attended.
 - > The results of the workshop will be used by both the Planning and Development and Works Parks and Recreation departments to inform their ongoing strategic and operational planning.

Local Government Building Certifiers Forum

Council launched a South East Queensland Local Government Building Certifiers Forum at Ipswich’s Queens Park in April 2018. The forum which is to be held quarterly, is represented by councils within South East Queensland and hosts representatives from other stakeholder groups such as the LGAQ, QBCC, DPHW and AIBS. The aim of the forum is to share relevant issues across the building and development industry, to derive a strategic approach to certification services, to evoke change and promote consistency across Queensland councils. The forum has also established links with other Queensland regions who will be able to tap into the forum outcomes whilst similarly allowing an opportunity to provide input.

Community Engagement Activities

In March 2018, Council’s Engineering and Environment Branch held a forum with engineering consultancies who work in the local development industry to discuss engineering design issues, key learnings and experiences and measures that enhance assessment timeframes and development outcomes.

Council’s Strategic Planning Branch provided detailed information about the Ipswich Heritage Program to a meeting of the Rosewood Walloon consultative committee in April 2018.

Throughout the year Council held six meetings of its Heritage and Monuments Consultative Committee. The objectives of the Ipswich Heritage and Monuments Consultative Committee meetings are to assist Council in the conservation of the cultural heritage of Ipswich and in promoting the appreciation and awareness of both indigenous and non-indigenous cultural heritage values.

In the first quarter of 2018, Council undertook a survey of its development industry customers – 59% of the customers were satisfied with the service provided and 31% were extremely satisfied. Only 3% were dissatisfied.

AWARDS FOR EXCELLENCE

The 26th annual Council Awards for Excellence in Heritage Conservation, Design and the Environment were held in August 2017.

The overall Heritage Award for Excellence was presented to the Queensland Pioneer Steam Railway-Dinner Train.

The overall Design Award for Excellence was presented to the Ipswich Girls Grammar School – Year 12 Modern Home Design Project.

The overall Environment and Student Award for Excellence was presented to the Ipswich West State School for the Growing Gardeners Project.

In addition, Whitehead Studios were inducted into the Ipswich Heritage Hall of Fame.

INFRASTRUCTURE PLANNING

Community Consultation for Projects

Project design is a core component of the Infrastructure Services Department's role at Council. It contributes to sustainability through the creation of sustainable places; connectivity through footpaths, cycleways and efficient transport options; as well as well-planned open space facilities for play and for fitness.

The department engages with the Ipswich community as early as possible in the design phase of projects, particularly for large, strategic projects, to ensure that local knowledge can be incorporated into the design as it progresses. Examples from this financial year include:

- Releasing the concept design of the planned Redbank Plains Road Upgrade (Stage 3) and commencing discussions with residents who live within the project extent
- Working with various stakeholders and interested parties through workshops and regular design meetings to bring the Ipswich Cycle Park to life
- Engaging with residents to seek feedback on the design of the pending Brisbane Street Upgrade, West Ipswich and the Hunter Street Rehabilitation Project, Brassall
- Keeping residents and businesses informed of planned work to upgrade Old Toowoomba Road (from Lobb Street to Toongarra Road).

For all works that proceed to construction, a Notification of Works notice is issued to directly affected residents and businesses, which includes a description of activities, expected delivery timeframes and any potential impacts that may result from the work.

This financial year the department also undertook an iGO public transport survey to better understand community sentiment around the use of public

transport in Ipswich. The survey results are being used to inform the development of the iGO Public Transport Advocacy and Action Plan which Council will use to advocate to the Queensland Government for public transport improvements in Ipswich.

Strategic Pedestrian and Cycle Improvements

In October 2016, Council approved the outcomes of the iGO Active Transport Action Plan (ATAP) which was developed to guide the planning, delivery and promotion of facilities and programs to encourage more people to walk and cycle in Ipswich for transport purposes.

In delivering on this action plan, Infrastructure Services included a new program in the 2017–2018 Capital Works Portfolio called iGO Active Transport Action Plan Implementation. The program resulted in a targeted investment in strategic pedestrian network improvements in Booval, between the Booval Shopping Centre and Booval Train Station (refer below), and the incorporation of a 2.5m wide shared path as part of Council's Small Creek naturalisation project.

The Booval strategic pedestrian network improvement projects included:


- South Station Road (Brisbane Rd to Booval Train Station) – New full verge, coloured concrete footpath and amenity improvements
- Clifton Street (Booval St to South Station Rd) – New 1.5m wide footpath
- Sloman Street (Green St to South Station Rd) – New 1.5m wide footpath
- Booval Street (Brisbane Rd to Railway St) – New 1.5m wide footpath
- North Station Road (Jacaranda St to Thurso St) – New 2m wide footpath
- Thurso Street (Welsby St to North Station Rd) – New 1.5m wide footpath.

Riverview Depot Upgrade Works

Council is currently undertaking major capital works upgrades at the Riverview Depot to facilitate the relocation of current operations from the Briggs Road depot, in order to achieve enhanced operational efficiencies. Stage 1 works were completed in June 2018. These included office accommodation, amenities and a lunch room. The final stage of works is anticipated to be completed by early February 2019.

Ipswich City Centre River Crossing Business Case

The business case for a second river crossing in the Ipswich City Centre is in progress. The preparation of a business case, compliant with Queensland Government and Building Queensland frameworks, involves a three step process, this being completion of



a Strategic Business Case, Preliminary Business Case and Detailed Business Case. Infrastructure Services has completed the Strategic Business Case and is well advanced in preparing the Preliminary Business Case. Upon completion of the Preliminary Business Case, Infrastructure Services will seek approval from Council and agreement from the Queensland Government to proceed to the Detailed Business Case.

Public Transport Advocacy

Infrastructure Services continues to advocate to the Queensland Government for public transport improvements in Ipswich, including the extension of the railway line from Springfield Central to Redbank Plains and for a 'Whole of Ipswich' bus network review.

Over the past financial year, Infrastructure Services engaged with key public transport stakeholders and the Ipswich community to collect feedback on public transport in Ipswich to use as evidence for further advocacy efforts. This engagement included an online community survey in November 2017, of which 1,180 people responded, one of the highest Council survey response rates. This information will be used to develop Council's iGO Public Transport Advocacy and Action Plan which will outline the public transport priorities for Ipswich and help raise awareness within the State government of the need for more investment in public transport in Ipswich.

Redbank Plains Road Stage 3 Corridor Plan

Corridor planning has been completed for the upgrade of Redbank Plains Road Stage 3 (Keidges Rd to Kruger Pde) from two lanes to four lanes. The upgrade includes provision for on-road bicycle lanes and a 3m wide shared path in the western verge. This project is identified as a principal cycle route within iGO.

Springfield Parkway Corridor Plan

Corridor planning has been completed for the upgrade of Springfield Parkway (Old Logan Rd to Centenary Highway) from two lanes to four lanes. The upgrade includes two new signalised intersections, provision for on-road bicycle lanes and a 3m wide shared path in the western/northern verge. Planning will inform the detailed design for the project.

\$2 million Grant Funding for Major Bikeways

Infrastructure Services, in collaboration with the Works, Parks and Recreation Department's Grant Team, applied for four cycle projects as part of the 2018–2019 Cycle Network Local Government Grants Program, which included the Brisbane Valley Rail Trail Connector, Brassall Bikeway Stage 5, Eastern Ipswich Bikeway Link and Ipswich Motorway Bikeway Data Counters. All four projects were successful in obtaining funding, totalling over \$2 million of external funds towards cycle projects in Ipswich.

INFRASTRUCTURE DELIVERY

Examples of exemplar projects with a specific focus on social and environmental sustainability delivered this financial year include:

- Ipswich Cycle Park
- Fitness Equipment installation across four sites in Division 5
- Annabelle Park Refurbishment.

For each project delivered in the Capital Portfolio of Works, Infrastructure Services works closely with Works, Parks and Recreation during construction to reduce the amount of vegetation removed as projects are delivered, as well as providing offsets for any vegetation that needs to be removed.

Excavated material is also re-used as backfill material, which not only saves in cost, but decreases on CO₂ emissions and avoids further damage to Ipswich roads as a result of loaded trucks.

Delivery of 390 Projects

Key projects delivered by Infrastructure Services in the financial year included:

Springfield Central Library

Infrastructure Services, in conjunction with Library Services, Works, Parks and Recreation and Health, Security and Regulatory Services designed and delivered the new Springfield Central Library at Orion Shopping Centre, Springfield Central. The project was designed and constructed within the 2017–2018 financial year and opened in September 2018. This new facility is a space for the community to enjoy, learn and grow.

Redbank Plains State Miners Memorial

Infrastructure Services was engaged by the Department of Natural Resources, Mines and Energy (DNRME) (through Works, Parks and Recreation) to undertake the design and construction of the new Redbank Plains State Miners Memorial. Council delivered the full design package following significant consultation with DNRME to meet the memorial requirements. DNRME expressed their gratitude to Council for helping them to achieve this new, important memorial in Ipswich.

Ipswich Cycle Park

Ipswich Cycle Park officially opened in March 2018, with the region's politicians, residents and cyclists gathered to celebrate the grand opening.

The Cycle Park was a culmination of years of planning between Council, the State government and local cycling clubs. Its purpose, first and foremost, is to create a safe space for people of all ages and abilities to cycle in an off-road environment.

The master planned facility is a clear demonstration of Council's ongoing commitment to providing quality sports and recreation facilities for its growing community and enhancing community connectivity across the city.

Redbank Plains Community Centre

Infrastructure Services designed and delivered the new Redbank Plains Community Centre, which opened in May 2018. The department managed the design externally in consultation with Works, Parks and Recreation and Arts, Social Development and Community Engagement regarding the use and space planning for the centre. The centre includes multifunctional event rooms, meeting rooms, consultation room, functional kitchen, amenities and an outdoor space. The department's Construction Branch managed the build via an external contract in a unique way with the building pre-fabricated offsite for time and site works efficiencies.

Redbank Plains Road Upgrade Stage 2

Stage 2 of the upgrade of Redbank Plains Road (School Road to Cedar Road) was completed, providing improved road safety, reduced congestion, better travel options, improved travel times and safe accessibility for local residents. On-road bike lanes were also included as part of this project, with connections to the Redbank Plains Recreation Reserve and the Goodna Creek Bikeway.

Barclay Street Detention Basin

Council constructed a detention basin within the existing Barclay Street Park, Bundamba, providing mitigation of flood and stormwater flows to surrounding residents. This was delivered by an internal Council crew and has been well received by local residents.

New Fitness Equipment Facilities

Four Fitness Equipment projects in Division 5 were designed and delivered (Colleges Crossing, Junction Road Karalee, Camerons Park and Bob Gamble Park). Infrastructure Services managed the internal concept design for the four sites in consultation with Works, Park and Recreation and the local councillor. The delivery of the project was undertaken by external contract and included installation of new fitness equipment, pathway, lighting, shade sails and landscaping. These new facilities provide a range of options for those looking to improve their fitness, at no cost.

Annabelle Park Playground Refurbishment

The refurbishment of Annabelle Park was master planned by Infrastructure Services in the 2016–2017 financial year and delivered in 2017–2018. The department's Technical Services Team undertook the design works internally for the playground extents, pathways, shelter and new BBQs. The Construction

crews constructed the new shelters, pathway and BBQ areas and the natural component of the play space upgrade.

The Next Twelve Months

Over the next financial year transport planning will continue for some key strategic projects, including:

- Developing a Preliminary Business Case for an Ipswich City Centre River Crossing
- Design of the Springfield Parkway Duplication (Old Logan Road to Centenary Highway)
- Design of the Springfield-Greenbank Arterial Upgrade (Springfield Parkway to Sinnathamby Boulevard)
- Design of Redbank Plains Road Stage 3 (Keidges Road to Kruger Parade)
- Design of the Brassall Bikeways (Stages 5 and 7) and the Eastern Link Bikeway.

Infrastructure Services delivery teams will continue to deliver the Capital Portfolio of Works including delivery of works to the Bundamba Swimming Centre, construction of the Western Ipswich Bikeway Link, the Old Toowoomba Road Upgrade (Lobb Street to Toongarra Road) and upgrade to Brisbane Street, West Ipswich (Hooper Street to Burnett Street).

IPSWICH AT A GLANCE

- 46,595m² of non-residential floor space constructed = space to accommodate 944 new jobs
- Hosting of 'Barkathon' to develop a community pet resolution web platform 'Bark Up'



- Ipswich Libraries becomes only the 9th library in the state to achieve eSmart Accreditation
- Delivery of 390 infrastructure projects in the financial year
- Council's Building Certification Team was named the 2018 winners of the Australian Institute of Building Surveyors (AIBS) Building Surveying Team Award for Queensland and the Northern Territory

- Hosting of the State Age Netball Championships; a four-day event with 2,500 players from 251 teams across 46 associations
- Opening of the Ipswich Cycle Park, a 1.7km criterium track that caters for cyclists and runners
- Securing of \$2m in funding for new bikeways as part of the 2018–2019 Cycle Network Local Government Grants Program
- State Winner – Parks and Leisure Australia Awards for Excellence (QLD) for Community Program of the Year – Active Parks Program

- Total visitor arrivals increased by 8.6% to 1.47M
- Development of Council's Arts and Cultural Strategy 2018–2026 'Framing Our City's Future'



- Introduction of Eat Safe Ipswich safety star rating program
- Commencement of the Waste Industry Taskforce
- Launch of the Recycle 4 Recycling Education Program

- Over 15,000 plants provided to property owners within Ipswich
- Hosting of the first Land Development and Vegetation Clearing Workshop
- The completion of stage one of the Small Creek restoration program designed to return Small Creek to a natural waterway that will once again flow into Deebing Creek





THEME 3

CARING FOR OUR COMMUNITY

INITIATIVES AND ACHIEVEMENTS

Planning For The Future: Strategic Focus For 2018–2019

The Arts, Social Development and Community Engagement Department functions align to four key strategic pillars: building cultural capital; increasing community capacity; facilitating social development; and improving liveability. Operational planning for 2018–2019 focusses on the delivery of strategic initiatives that align to those key areas and the delivery of work programs within critical social priorities.

Our Community – Demographic Profile

Intensive analysis of the 2016 Census informed the development of the Our Community: Demographic Profile of the City of Ipswich, which was released during 2017–2018. Findings from the Census focus on the growth of the city since 2011 and illustrate the evolving face of Ipswich, with increased diversity, different economic drivers and changing characteristics of the residents who live here. The report includes benchmarks against other local government areas (where relevant), comparing Ipswich's key demographics and highlighting the similarities and differences between Ipswich and other regions within Queensland.

This report was part of a suite of analytical resources developed during the financial year. Early trend and data sets provided evidence bases for the development of strategies and responses across many Council departments. Information sessions were held with external stakeholders and residents about the Census 2016 findings and what this means for Ipswich and their respective communities and organisations. Further divisional analysis was shared with the Councillors to inform them of trends within their electorates to assist them with decision making.

In addition to the internally developed resources, Council funds community access to an interactive community profile tool (<https://profile.id.com.au/ipswich>) that allows multiple topics and maps to be downloaded. Council has held information sessions on this tool and provided individual support and training over the phone to increase the community's capacity to engage and use this excellent resource to provide evidence for funding applications, business development plans and to learn how Ipswich is growing and changing over the years.

Ipswich Arts and Cultural Strategy 2018–2023 – Framing our City's Future

Following extensive community engagement, Council launched its Arts and Cultural Strategy 2018–2023 in May 2018. The strategy describes a commitment to realise not only the personal and intrinsic benefits of the arts but also the potential for arts and cultural activities to achieve wider impacts. Stronger neighbourhoods, sustainability of the built environment, public health and lifelong learning are all supported by a vibrant arts and cultural life. The Arts and Cultural Strategy, which includes a clear roadmap articulating actions across five key areas, demonstrates Council's intent to build on the city's strengths and cements its commitment to arts and culture for the future.

Longitudinal Social Impact Assessment

May 2018 saw the launch of a multi-year social impact assessment to track the impact of the new Redbank Plains Community Centre on the local community. The assessment, developed in partnership with Multicultural Development Australia, will track social cohesion, community capacity, health, nutrition and wellbeing, local economic development and place-based community development. The assessment commenced with a baseline survey and community focus group, which evidenced that, despite ongoing community challenges, there are opportunities for building community connections, particularly between multicultural groups. The longitudinal assessment is planned to continue for three years.

Community Development Programs and Events

The Arts, Social Development and Community Engagement Branch delivered over 46 various community development programs including community and capacity building over 2017–2018. These programs were delivered in partnership with various community agencies across Ipswich.

A large number of community events promoted community spirit, social cohesion and raising awareness of various social issues including events for World Elder Abuse Day, Men's Health Week, Pasifika Spring Festival plus many more.



Civic Centre and Studio 188

Council contributes to the sustainability of local community groups through significant fee relief at venues, Civic Centre and Studio 188. In 2017–2018, a total of \$161,000 in discounted fees were afforded to community based groups and associations. Of this amount, 62% is made up of discounted or waived room hire fees, with the balance coming from discounts applied to equipment hire, food and beverage.

Guiding Principles for Strengthening Local Communities

Council considers that setting clear requirements to building brand new communities is essential. This is primarily due to Council's long-term commitment that urban growth fosters liveability and sustainable development across Ipswich's communities. Council's development of a set of guiding principles for strengthening communities (the Framework) will provide a guide for the type of local investments that will most effectively build a sustainable new community. While the Framework was initially developed to address Ripley's emerging community, this framework will inform other residential developments across the city. Inevitably, with growth comes opportunities and challenges in achieving balanced community outcomes.

This framework allows assessment of the community development contributions and initiatives in building the essential elements of a sustainable community. In other words, it is about encouraging local investments that contribute to the longevity of a strong community. The framework complements current town planning mechanisms to guide and assess the socio-economic fabric of a new community in order to drive long-term social sustainability.

The Framework aligns to Council's corporate policy documents (e.g. Advance Ipswich) and broader South East Queensland Regional Plan, which give regard to building liveability in geographical communities, or places where residents live. The assessment tool has received provisional endorsement from Economic Development Queensland while it reviews its guidelines. The Framework was piloted with developers to develop implementation plans and applications for Community Development offsets.

Affordable Housing Forum

Ipswich's strong growth (16.1% from 2011 to 2016) combined with forecasted doubling of the population by 2041, requires strong planning and policies to manage and mitigate growth pressures upon existing and future residents of Ipswich. To inform this policy development, the inaugural Ipswich Affordable Housing Forum was held in December 2017, to bring together a range of key stakeholders to discuss affordable and social housing. The aim of the workshop was to encourage innovation, sharing of ideas and resources and to identify opportunities to address current and future housing needs in the region. The forum, held at Fire Station 101, was attended by a broad range of stakeholders, including developers, affordable housing

organisations, State government departments, funding organisations, academic and subject matter experts and local government representatives.

Stakeholders canvassed issues and ideas regarding the supply of land, infrastructure charges and potential for opportunities/partnerships to deliver different types of housing. The forum's discussion and focus quickly shifted to 'liveability' including issues such as the provision of transport, housing options for renters and the development of dwelling types to meet a gap in the market (single person dwellings).

Indigenous Business Owners Network and Development Program

March 2017 saw the launch of the new Indigenous Business Owners program, with a breakfast event delivered in partnership with Ngilyani and generous support from key stakeholders including the Ipswich Chamber of Commerce, the South East Queensland Indigenous Chamber of Commerce, Indigenous Business Australia, the Department of Aboriginal and Torres Strait Islander Partnerships and Tagai Management Consultants bringing together more than 40 local indigenous business owners. During the event, participants completed a survey designed to inform the development of a capacity and capability building program aimed to increase the financial independence and sustainability of indigenous business in Ipswich.

Art Gallery Exhibition and Public Program Highlights

Family audiences were attracted to the Gallery for the Built for Speed exhibition presented over the summer holidays. More than 32,600 visitors attended this paid entry exhibition.

The works of talented local artists were featured in a new program of exhibitions in the Stage Gallery, sixteen artists showcased their works to a larger audience via the program, with some receiving enquiries for sales.

Two major works by d'Arcy Doyle that were donated via the Ipswich Arts Foundation were featured in a celebratory exhibition and event, alongside the collection of a major donor who is making the single largest donation the Gallery has received to date.

The Gallery hosted a prestigious touring exhibition Silver and Gold: Unique Australian Objects 1850–1910 from the National Gallery of Australia which presented valuable artefacts rarely seen outside of national and state institutions. Numerous cultural tourists and groups visited the exhibition, and explored other aspects of the city's heritage. To complement Silver and Gold, the Gallery developed and presented Treasure Hunt for a family audience. The Treasure Hunt activities delighted young visitors, who were provided with the opportunities to discover their own precious artefacts. Over a two week period, 23,866 visitors attended the Treasure Hunt program.

The works of internationally renowned photographer Lawrence Aberhart were presented in a large exhibition that celebrated the centenary of the end of World War One. Simply titled 'ANZAC', the exhibition attracted over 18,000 visitors and was a highlight of the local ANZAC Day celebrations.

The Ipswich Arts Foundation hosted a series of successful fundraising events, including the launch of the Thomas Griffiths exhibition and the annual fundraising dinner.

School Holiday Activities

The Ipswich Art Gallery continued to be the school holiday destination of choice for children from Ipswich and across South East Queensland with the presentation of school holiday activities such as 'Towers of Tomorrow' (July 2017), 'Play with Clay' workshops (September 2017) 'Climbing Web' (April 2018) and 'Treasure Hunt' (June 2018) attracting an average daily audience of 1179 visitors to the Ipswich CBD.

A broad range of school holiday activities was also hosted by Ipswich Libraries across all branches.

For those interested in something different, Council also funded the delivery of school holiday programs across the city, designed to appeal to children and youth aged from five to 17. This included activities such as educational wildlife visits, learn to cook classes, Christmas recycled craft, gardening, movie days and sports activities.

Gallery Education Programs

The 'Light Play' education sessions attracted 9,165 students over five weeks in July 2017. The 'Scale Free Network' sessions, which provided a unique and innovative cross curricular program of art and science, attracted 2,863 primary and secondary students in March 2018.

Library Self-Checkout and Concierge Model of Customer Service

All Library branches fully transitioned to a concierge-model of customer service, and radio-frequency identification device (RFID) self-service for loans, returns and requests. New equipment was installed at all branches, including self-check-out stations, Smart Blade returns units and new height-adjustable concierge desks.

STEAM Powered Makerspace Launch

In August 2017, Ipswich Central Library officially opened the new 'STEAM Powered Makerspace'. This area consists of a Virtual Reality Room that facilitates Virtual Reality 3D Artwork, a Community Collaborative Jigsaw and an Augmented Reality Sandpit. The concept has proven to be highly successful and learnings from this first Makerspace have informed the development of an enhanced Makerspace for the new Springfield Central Library.

Library Management System and Customer Catalogue Upgrade

During the financial year, Ipswich Libraries' library management system was upgraded. The new system enables simpler and easier to learn workflows, more day-to-day functionality and much deeper and more intuitive reporting options. The complex migration project was highly successful with almost all functionality available directly after cut-over day one and the successful importation of all off-line data collected during the transition period between the two different systems. Further enriched functionality in Events, Reporting and PC Booking were successfully delivered later in the year.

Along with the upgrade to the Staff system, the Customer Catalogue was also improved. The new catalogue enables users to browse and reserve from the collection of over 240,000 items, book public computers and rooms as well as browse and reserve tickets for upcoming library events.

The new catalogue offers rich and dynamic capabilities to develop specific collections of books, such as this week's Top Ten or Best of Sci-Fi, as well as providing access to recommendations and reviews for searches.

eSmart Accreditation


In August 2017, Ipswich Libraries proudly announced the Library's National eSmart Accreditation. Ipswich Libraries is only the 9th library service in Queensland to become eSmart. National eSmart accreditation is a testament to Ipswich Libraries' work towards the growing demands of digital literacy and online safety. The journey toward achieving this status involved the development and implementation of a range of programs, strategies and supporting documentation. It provided opportunities for staff to gain skills and attend relevant training and build a skill set and knowledge to effectively help library users.

The Very Hungry Caterpillar

Ipswich Libraries entry in this year's Festival Parade celebrated literature by bringing Eric Carle's The Very Hungry Caterpillar alive in lantern form. The Library was proudly represented by over 100 Ipswich Library members, staff, families and friends in a spectacular show of community spirit. Being awarded "Best Overall Entry" was a rewarding culmination to an exciting community project which involved a series of lantern and caterpillar making workshops in preparation for the parade as part of the Library's holiday program.

Tech Savvy Seniors Queensland

Ipswich Libraries received funding from the State Library of Queensland to deliver its innovative Tech Savvy Seniors Queensland Project (TSSQ) aimed to increase digital inclusion and help reduce social isolation in Ipswich seniors (55 years and over). From September 2017 to June 2018, more than 340 Ipswich seniors engaged across the 24 TSSQ sessions which



were offered at Ipswich Central Library and as outreach visits to community groups and aged care facilities. The focus was on experiential learning with new and existing technologies including robotics, online shopping, fitness apps, 3D printing, mobile devices and Virtual Reality.

Tech Trek

Tech Trek was a flexible and innovative project that enabled Ipswich Libraries to take Virtual Reality (VR) technology out into the community. Grant funding of \$25,000 included the purchase of Google Expedition kits comprising 50 VR headsets, opening up the opportunity for members of large groups to simultaneously explore and learn through virtual experience. From February 2018 to June 2018, 45 hours of VR experience was delivered to more than 310 participants in a range of settings including community centres, aged care facilities, schools and workplaces.

Indigicoders Digital Literacy Initiative

In partnership with Kambu Aboriginal and Torres Strait Islander Corporation for Health (Kambu Health), this exciting partnership project is based on:

- Library staff delivery of a basic coding education program held weekly at Ipswich Central Library
- Participation by Indigenous secondary students from Years seven to nine and their mentors who are nominated and organised by Kambu Health
- Student development of Makey-Makey games that are showcased at the Ipswich Education Youth and Sport Program (IEYSP) Winter School.

Community Discussion

Council directly engaged with communities through a range of reference groups, including the City Country Reference Group, the Rosewood Walloon Consultative Committee, Leichhardt One Mile Community Consultative Committee, the Ipswich Youth Advisory Council and the Seniors Consultative Committee. In 2017-2018, Council also commenced planning for a new system based engagement platform which will facilitate extensive and consistent community participation and engagement.

Seniors' Week

Seniors' Week 2018 celebrations included a number of events across the region including Ipswich, Marburg, Redbank Plains and Gables. Events included the See Create Connect Expo, the Marburg Seniors' Week Celebrations, accredited First Aid Training for Seniors, the Seniors' Cinema Day and the Breakfast BBQ for Seniors. The feedback from the community was positive with many taking the time to write or email their thanks and praise to Council.

Protégé Master Classes

The financial year saw the delivery of a range of events under the banner of Protégé Master Classes, designed to provide Ipswich youth with the opportunity to network, collaborate, participate and learn across five key categories of the arts: music, dance, drama, visual art and production.

Ipswich Film Festival for Youth 2018 (IFFY)

IFFY continues to grow and is developing a keen following of youth from Ipswich and South East Queensland. 2018 was another year of exploring youth creativity through film making. IFFY is one of the few film festivals which offers free entry and categories have been developed allowing mainstream film making as well as the use of alternate devices i.e. computer animation platforms and mobile phones. IFFY also provides entrants with the opportunity to invite family and friends to see their films on the big screen in addition to meeting the judges, sponsors and other fellow film makers.

IFFY 2018 was delivered using a new digital platform allowing film makers a simple online portal to upload their films. Over 462 films were received from within Australia and beyond, from this 45 were shortlisted from Australia and then finally a shortlisting of 20 films were agreed upon. Judging was completed by industry representatives, sponsors and Council staff. IFFY partners were consulted across all aspects of IFFY with great feedback being provided around the level of applications and the delivery of the red carpet event.

Littering, Dumping and Waste Reduction Campaign

The Littering Dumping and Waste Reduction Campaign is a planned partnership program between the Queensland Government (Department of Environment and Heritage Protection) and Council. The campaign will cover the entire Ipswich local government area.

The campaign is still in the very early stages of delivery however initial trials of the new approaches have been hugely successful. Strategies such as Beautiful Ipswich and the Sustainability Strategy will be complemented by the campaign by reducing instances of littering and illegal dumping and improving the amenity of Ipswich.

Queen's Baton Relay

In 2018, the Commonwealth Games Queen's Baton made its way through the streets of Ipswich past some of the city's most iconic locations with the community coming out to celebrate this once in a lifetime opportunity. Council worked collaboratively both internally as well as with many external agencies to deliver this unique community celebration.

Ipswich Sports Awards

The 2017 Ipswich Sports Awards were held in October at the North Ipswich Reserve Corporate Centre. Over 200 people attended the night which celebrated the achievements and hard work of local athletes, volunteers and clubs. The night was a great success with positive feedback achieved from the attendees who enjoyed being able to network with other local sporting organisations and individuals.

School Safe Parking Project

The School Safe Parking Project offers an opportunity for Council officers to engage with the community and provide an educative approach to illegal parking behaviours. This approach allows people the opportunity to correct their behaviour without receiving an enforcement action in most cases.

The ongoing education of motorists is fundamental in laying the foundations that will ideally see improvements in parking behaviours at schools.

BarkUp

#Barkathon2017 was an initiative of the Animal Management Branch hosted by Fire Station 101, which encouraged technology savvy entrepreneurs to develop an innovative tool to assist residents in managing barking nuisances within the Ipswich community.

BarkUp!, winner of #Barkathon2017, is a community pet resolution web platform. It lets neighbours communicate with each other in a safe environment, either directly or anonymously, self-register barking dog complaints, and provides dog owners tailored training advice.

Health and Amenity Plan (The Plan)

Council introduced its first Health and Amenity Plan (The Plan) in 2016. The publicly available compliance plan was a first for any Australian local government. This was followed by a six monthly progress report and an end of year report. The Plan is now in its third year and is evolving each year to be the single point of strategic truth for the Health, Security and Regulatory Services Department.

For the 2017–2018 year, the Plan consisted of six core priorities with a range of actions to be delivered over the twelve months. The activities were identified by the Ipswich community as compliance matters that require a stronger focus and higher priority to Council. Knowledge about these problems and their associated risks was established by collecting and analysing data from a range of information sources.

The following events were created to provide everyone living, working in and visiting Ipswich an understanding of Council's approach to compliance. These events include:

- Six HAP Hubs in Ipswich shopping centres held through March – May 2018 to gain feedback and input from the community in relation to what areas of compliance were most important to them
- Free micro chipping days held to support and educate the community about responsible pet ownership
- Million Paws Walk hosted in Ipswich by Council to support responsible pet ownership
- Workshops held throughout Ipswich educating food business owners on the Eat Safe Ipswich campaign

Systematic Inspection Program for Unregistered Dogs

Dog registration provides identification, which improves the chances of lost dogs being reunited with their owners, promotes responsible pet ownership and allows Council to provide appropriate management strategies and facilities. A systematic inspection program for unregistered dogs will assist Council in:

- Increasing the number of dogs carrying identification tags
- Improving Council's ability to locate owners of wandering dogs through registration tags
- Minimising the number of impounded dogs that remain unclaimed.



Safe City

The Safe City Program expanded its existing camera network by adding an additional 14 public safety cameras in the suburbs of Brassall and Redbank Plains. As part of Safe City's relocation to a new state of the art monitoring room, the group successfully oversaw the installation of an additional 1.6kms of fibre optic cable before commencing a rolling transition of services all while keeping the Safe City camera network operational.

Food Safety Star Rating Program

The food safety star rating program enables consumers to make informed choices when buying food or eating out. Councils' environmental health officers undertake inspections of eligible food businesses using a food safety checklist. In each case, businesses are assessed for compliance with the Food Safety Standards and Good Management Practices. A star rating is calculated based on the inspection findings. The program is voluntary and businesses that achieve 3, 4 and 5 stars are invited to publically display their rating. This food safety star rating program has been adopted by a number of other South East Queensland councils.

Ipswich First

Council is always seeking new ways to engage and inform the Ipswich community, with Ipswich First a recent initiative.

Ipswich First focuses on the stories of the city, going beyond just Council specific topics and encouraging conversations on the people, places, achievements and issues which make Ipswich tick. It allows Council to reach further into the community as it sources and develops local content and it helps Council understand the community better as people engage with the content and the platform.

Civic and Community Events

Throughout the year Council's Events Branch coordinated, supported and delivered a wide variety of events. From citizenship ceremonies to Sustainability Week to Movies in the Park, Council events engaged the community and encouraged active interaction.

This year Council took on responsibility for the popular Ipswich Festival following the cessation of Ipswich Events Corporation. This evolution not only ensures the future of the Ipswich Festival but allows Council to lead a whole-of-city approach to the celebrated event.

Council's Event Sponsorship Program supports events which deliver community benefit, economic impact and diversity to the city. Each year the program provides assistance to more than 40 cultural, sporting, special interest and artistic events.



THEME 4

CARING FOR OUR ENVIRONMENT

INITIATIVES AND ACHIEVEMENTS

Sustainable Ipswich

The Ipswich City Council sustainability strategy will follow four pathways to achieve its sustainability objective. During the year, Council achieved the following outcomes:

Pathway 1: Community

The promotion of city wide sustainability through education, awareness and community involvement

1. Inaugural Youth Sustainability Summit

The inaugural Youth Sustainability Summit occurred over two days in October 2017, with 209 primary and middle school students in attendance representing seven schools across Ipswich. The event was considered to be a resounding success with a recommendation for the Youth Sustainability Summit to be ongoing. The session that had the most impact on students on each day was the session on composting (according to student survey results).

2. Sustainability Awards

At Council's Awards for Excellence held in August 2017, there were five sustainability awards handed out. Of note was the sustainability award given to the Churchill Abattoir for their installation of a solar farm.

Pathway 2: Environment

1. Resource Recovery and the Circular Economy

May 2018 – Council launched the Recycle 4 campaign focusing on four key categories to be recycled in the kerbside yellow-top commingled bin. These categories are:

1. Paper
2. Plastic
3. Cardboard
4. Cans/tins.

2. Reduction in Citywide Carbon Emissions, Including Through Renewable Energy

The city's emissions are being monitored via a sustainability database and platform that captures Council's consumption of energy and fuel, as well as volumes of waste to landfill. Water consumption is also captured in this database.

The sustainability database enables information to be analysed to identify areas in Council's operations for opportunities for reductions in resource consumption. See Pathway 3 regarding Corporate Sustainability.

Pathway 3: Resource Efficiency and Carbon Reduction

Corporate Sustainability

Council has developed a Corporate Environmental Sustainability Action Plan (in draft) that has identified areas in Council's operations for improved resource consumption efficiencies; resource harvesting (solar energy and stormwater); and opportunities for behaviour change supported by revised procedures and processes. Council will be looking to implement some of the actions identified in the sustainability action plan in the coming year. These actions also align with the following aspects of Council's Sustainability Strategy:

1. **Auditing, monitoring and analysis of Council's resources** – resource consumption and opportunities for efficiency
2. **Good governance** – lead, promote and integrate sustainability across Council operations
3. **Buy smarter** – responsible procurement practices (financial, environmental)
4. **Use less** – efficient and effective management of resource consumption across Council operations
5. **Reduction** – reduction in Council's carbon emissions. Working towards becoming carbon neutral by 2021
6. **Waste less** – reduce Council's waste generated.

Pathway 4: Sustainable Development

Supporting Sustainable Industry

1. Materials Recovery

Foundation work was undertaken in 2017-2018 to understand options and feasibility for the implementation of alternative waste technologies and the ability to foster new businesses for materials reprocessing industries in Ipswich.

BioSecurity Plan

The *Biosecurity Act 2014* requires each local government in Queensland to produce a biosecurity plan that prioritises invasive species management based on inherent risk. The resulting City of Ipswich Biosecurity Plan 2018-2023 provides a methodology for the prioritisation of invasive species and then classifies the species within four management strategies.

These management strategies provide residents with guidance on how to discharge their general biosecurity obligation and collectively work to lessen the impacts of invasive species in the Ipswich local government area.

The purpose of the Biosecurity Plan is to improve invasive pest management within the local government area by:

- Developing the methodology to assess where stakeholders (government, industry and community) should direct their efforts and investments at the various stages of incursion
- Setting achievable city-wide management strategies and obligations to manage invasive plant and animal species in Ipswich
- Identifying actions that encourage mechanisms to inform, support and integrate pest management activities
- Outlining the process to monitor and evaluate the effectiveness of the plan.

Environment and Sustainability Grants

The first round of Council's Environment and Sustainability Community Grants opened in February 2018 providing local groups, schools and wildlife carers access to funding in support of projects that improve the local environment. Composting bins and worm farms within schools, tree planting projects and community environmental days were some of the projects funded through the program.

Enviroplan Photo Competition

The photo competition was conducted between June and August 2017 resulting in a total of 176 entrants. Photos were received in numerous categories ranging from primary students entries through to adults and were displayed at an exhibition event in Queens Park.

Ipswich Fishing and Water Fest

The Ipswich Fishing and Water Fest was held in September 2017 and included month long activities such as fishing competitions and multiple water based recreation events at various locations across the city.

Trees for Mum

Mums from across Ipswich celebrated Mother's Day by planting a tree at George Palmer Park, Silkstone to help rehabilitate Bundamba Creek. This event provides the opportunity for a long lasting present to mums or in memory of mums for people to visit in years to come.

PLANNING

Beautiful Ipswich

The Beautiful Ipswich program aims to beautify major thoroughfares and streetscapes, and create attractive parks and pathways and improve waterways. Stage 1 and 2 of the program included the suburbs of Collingwood Park, Riverview, Basin Pocket and Bundamba. Key beautification initiatives included; landscaping of the Collingwood Drive centre median, street tree planting along Old Ipswich Road, Namatjira Drive and the local streets of Basin Pocket. The program also presented an opportunity to collaborate with community not-for-profit organisations, with landscape works across multiple parks in the suburbs of Collingwood Park, Riverview and Bundamba.

North Ipswich Open Space Master Plan

The North Ipswich Open Space Master Plan sets a strategic direction for the future sustainable development of the open space network on the banks of the Bremer River, with consideration to the opportunities for key sites such as the Woollen Mills, Boral Hancock Site (former), Ipswich Rail Yards and the Sports Precinct. The study area extends from Mihi Junction to Cribb Park, and also considers important links back to Ipswich Central and RiverHeart Parklands on the south side of the Bremer River.

Koala Conservation and Habitat Management Plan

Koala populations are widespread throughout Ipswich and current records indicate that several large, healthy populations exist. The Koala Conservation and Habitat Management Plan identifies these important habitat areas and corridors for koala conservation, and recommends a suite of actions to reduce the impact of key threats and to support the management of priority habitat areas.

The vision for the conservation and management of koalas in Ipswich is to protect, enhance, manage and increase the local koala population and koala habitat in Ipswich.

Brush-Tailed Rock Wallaby Recovery Plan

The brush-tailed rock wallaby is the faunal emblem of Ipswich and one of three iconic species identified in the Ipswich Nature Conservation Strategy 2015. Within Ipswich brush tailed rock wallaby populations are found within the Flinders-Goolman Conservation Estate (Council owned natural area) and the Little Liverpool Range (on a mix of private and public land). The Recovery Plan seeks to consolidate and expand local knowledge of brush-tailed rock wallabies and their habitats in Ipswich to improve their habitat and reduce the impact of threats such as wildfire and predation by fox and wild dog.

The vision is that Ipswich remains a population stronghold for the brush-tailed rock wallabies to prevent declines in the northern part of the species range and that the Flinders-Goolman Conservation Estate provides a leading example of coexistence between rock wallaby conservation and visitor usage.

Encouraging Awareness

- Landholder Partnerships and Agreements to encourage environmental awareness and property owner inclusion, examples:
 - Waterway Conservation Agreements – 20
 - Bushland Conservation Agreements – 1
 - Koala Conservation Agreements – 1
 - Land for Wildlife Scheme – 10
 - Habitat Garden Agreement – 128
 - Voluntary Conservation Agreements and Wildlife Partnerships – 40
- Landholder Events and Activities:
 - Rosewood Festive September – approx. 100 residents
 - Creating a Connected Corridor for Biodiversity – approx. 100 residents
 - Koala Conservation Open Property – Purga – 35 attendees
 - Propagation Workshop – 5 attendees
 - Nature Conservation Grants Information Sessions x 2-14 attendees in total
 - Little Liverpool Range Walk – 40 attendees
 - Blackall Street Action Group
 - Plant Distribution – 15,000 plants to property owners within Ipswich
- Beautiful Ipswich Project 2017-2018
 - Engagement with 985 residents via direct mail out

- Environmental Education Initiatives provided to both schools and community
 - What a Waste
 - Kids Go Wild
 - Map of Mystery
 - Following the Figs
- Sport and Recreation Annual Survey – collation of up to date information and the determining of support that the 150 clubs and organisations require for the future
- Environment Matters Newsletter – provided electronically and in print form to community members from within the environmental database.

Littering and Dumping Project

Campaign to reduce occurrences of littering and dumping, and to reduce waste within the Ipswich community by increasing awareness on recycling bin contamination.

The campaign will focus on four main aspects that, due to the behaviours associated, require that they be addressed separately. These aspects are:

- Roadside and park littering
- Illegal dumping in suburban and rural areas
- Illegal dumping on kerbsides
- Supporting programs on recycling contamination.





THEME 5

LISTENING, LEADING AND FINANCIAL MANAGEMENT

INITIATIVES AND ACHIEVEMENTS

Council of Mayors

During the year, Council continued its membership of the Council of Mayors (SEQ). The organisation is Australia's largest regional local government advocacy group due to its membership of the ten local governments across South East Queensland including Toowoomba Regional Council.

The Council of Mayors (SEQ) strives to deliver better regional funding, policy and collaborative outcomes for the local governments and communities of South East Queensland by:

- Advocating for a better resourced SEQ region
- Influencing other levels of government
- Collaborating in effective and innovative cooperative programs across the region.

Office of Information Commissioner Compliance Audit

Each year the Office of Information Commissioner (OIC) undertakes an audit of a number of local governments under section 131 of the *Right to Information Act 2009 (Qld)* and the *Information Privacy Act 2009 (Qld)*. The objective of this audit is to establish whether the local government is complying with the prescribed requirements of the legislation, to identify areas of good practice and make recommendations about any improvement opportunities.

Council was identified for an audit in the financial year with the audit focussing on leadership, governance and a culture of openness, compliance and privacy.

The OIC acknowledged that at the commencement of the audit, Council had already undertaken a review and embarked on a major program of change that concentrated on:

- Governance arrangements
- Corporate planning and reporting
- Information and communication technology.

The OIC also identified a number of areas where Council had strong foundational and good practices. Council is currently in the process of implementing the

resulting 12 recommendations that look to build upon and strengthen its current approach.

Governance, Risk and Compliance Software

During the 2017-2018 financial year, Council implemented and rolled out Governance, Risk and Compliance Software. This software ensures a more streamlined and efficient approach to Corporate Planning and Reporting and Risk Management activities for the whole of Council.

Governance Review

In July 2017 an external consultant was engaged to undertake a governance review focusing on the interaction of elected members with the administrative organisation.

The report proposed 19 recommendations for Council to progress around:

- Councillor interaction with employees in accessing information and assistance
- Openness of disclosure of Interests
- Transparency of Council decision making processes and publication of minutes
- Processes for authorising expenditure involving councillors' expenses
- Transparency of the City Wide and Divisional allocations
- Frameworks for managing risks generally
- Management of corporate information and public records
- Follow up of audit reviews and recommendations.

In May 2018 the 19 recommendations were finalised.

Council had identified a further seven items. Of these, a review of all policies for currency, accuracy and publication on the internet has been completed. The remaining six include a review of formatting of reports to committees and council, delegations, complaints management, councillor expenses reimbursement and administration support specifically relating to travel. These will be finalised in the near future.



Awards and Recognition

2017 Excellence in Marketing and Promotion
Economic Development Australia

2017 Innovative Management Award
Local Government Professionals Australia

2017 Destination Marketing (Gold)
Queensland Tourism Awards

2017 Visitor Information Services (Gold)
Queensland Tourism Awards

2017 Excellence in Innovation Award
Local Government Managers Queensland

2017 Top7 Intelligent Community of the Year
Intelligent Communities Forum

2017 Digital Entrepreneurship (Finalist)
Economic Development Australia

2017 Excellence in Tourism Marketing (Finalist)
Australian Marketing Institute

2017 Destination Marketing (Finalist)
Australian Tourism Awards

2017 Visitor Information Services (Finalist)
Australian Tourism Awards

2018 Travel, Leisure and Media (Bronze)
Australian Effie Awards

2018 Leadership City (Finalist)
Australian Smart Cities Awards

2018 Public Sector Marketing (Finalist)
Australian Marketing Institute

2018 Strategic Thinking (Finalist)
Economic Development Australia

CIPS Award – Finalist Excellence in Public Procurement – Improving Value for Money and Service Delivery

The Chartered Institute of Procurement and Supply (CIPS) – a global organisation respected as a global benchmark for excellence, the CIPS Supply Management Awards are the most prestigious recognition an organisation in the procurement and supply chain profession can receive.

In the Australasia competition, Council was a finalist in the Best Public Procurement Project category in partnership with Datacom Systems – ICT Managed Services for Ipswich City Council.

ISG Paragon 2018 Awards – Finalist in the Imagination Category

CITY OF IPSWICH – ICT Branch and DXC Technology

Championing of new technologies such as Robotic Process Automation and Artificial Intelligence and/or approaches that make a significant change to an organisation's operations. Entrepreneurial approach to move the organisation closer to its stated aims.

Building Certification Team Award

Council's Building Certification Team were named the 2018 winners of the AIBS (Australian Institute of Building Surveyors) Building Surveying Team Award for Queensland and the Northern Territory.

**Finalist – Australasian Awards 2017
(Sustainability Category)**

Project: Enviroplan Calendar

Finalist – Healthy Land and Water Awards 2017

Project: Design Your Creek Week

**Finalist – Queensland Outdoor Recreation
Federation Awards
(Encourage Participation Category)**

Project: Outdoor Recreation Marketing

**State Winner – Parks and Leisure Australia Awards
of Excellence (Qld) (Community Program of the
Year Category)**

Project: Active Parks Program

**State Winner – Parks and Leisure Australia Awards
of Excellence (Qld) (Best Use of Technology Award)**

Project: NAEUS App

(In Partnership with Fire Station 101 and Tim and
Jeremy Butler)

2017-2018 Beautiful Ipswich Program

Project: Collingwood Park, Riverview, Basin
Pocket, Bundamba – 830 trees planted

Small Creek Naturalisation Project

Awards Received:

- National Landscape Award for Land Management, Australian Institute of Landscape Architects
- Award of Excellence in Strategic or Master Planning, Stormwater Queensland
- Queensland State Award of Excellence for Land Management, Australian Institute of Landscape Architects
- Government Stewardship, Healthy Land and Water Awards (Finalist)
- River Basin Management Society – Involving Community in Waterway Management (Finalist)
- Minister's Urban Design Awards (Commendation).



DEPARTMENT SUMMARY



ARTS, SOCIAL DEVELOPMENT AND COMMUNITY ENGAGEMENT

Chief Operating Officer – Caroline McMahon

The Department's primary objective is to strengthen and contribute to the sense of community, and to enhance the quality of life of the city's residents and visitors through strong advocacy, innovative partnerships, provision of arts and cultural opportunities and the delivery of programs and services that align to community needs.

Key departmental responsibilities include:

- Arts and Culture
 - manage cultural facilities, including Ipswich Art Gallery, Ipswich Community Gallery, Studio 188, North Ipswich Reserve Corporate Centre, Ipswich Libraries (Ipswich Centre, Redbank Plains and Redbank Plaza) and the Ipswich Mobile Library
 - deliver innovative programming in literary arts, performing arts and fine arts that enriches options for community participation
 - ensure open and equitable access to information and resources
 - build community pride through the provision of information regarding Ipswich's community and cultural history
 - support education, lifelong learning and skills development.
- Community engagement and capacity building:
 - nurture relationships with and between community groups to ensure community cohesion
- actively engage with the residents of Ipswich to facilitate better understanding of the community's needs and aspirations
- ensure appropriate access for community to adequate infrastructure that facilitates social networking, community inclusion and pride
- develop and implement programs and projects that respond to diverse community needs and support community capability uplift
- advocate for outcomes that address community needs
- provide opportunities for community participation and celebration
- support community capacity building through the administration of community grants and donation programs
- partner with a range of key stakeholders to enhance opportunity for community.
- Social Policy and Strategy:
 - provide clarity on a range of social issues through the management of a consistent social policy framework
 - analyse the social impact of major development proposals
 - work in partnership with the State government and key developers to ensure optimal community outcomes in Priority Development Areas
 - maintain awareness of social trends through analysis of a broad range of data to inform and guide Council's decision-making.

WORKS, PARKS AND RECREATION

Chief Operating Officer – Bryce Hines

The Works, Parks and Recreation Department's primary objectives are to:

- strategically plan the open space network, activate and deliver sport and recreation opportunities within the city and ensure the city's natural resources and flood plains are effectively managed and protected
- undertake proactive planning, management and response to natural disasters
- provide management, maintenance and operational services and activities to the whole department asset base (including roads, street lights, traffic signals, drainage, parks, reserves, sporting areas, aquatic facilities, urban forest, conservation, corporate buildings and depots and former landfills)
- provide an integrated approach to the department's financial and procurement activities and strategic asset management for Council's infrastructure asset base
- provide business support and assist in driving continuous improvement within the department to ensure excellence in service delivery to achieve effective, efficient and economical management of resources
- provide waste management services and solutions
- manage all fleet and associated services.

PLANNING AND DEVELOPMENT

City Planner – John Adams

The Planning and Development Department comprises five branches:

- Strategic Planning
- Development Planning
- Engineering and Environment
- Building and Plumbing
- Business Support

Planning and Development's core objective is to effectively manage growth and development in order to create a socially, ecologically and economically sustainable environment that:

- meets the community's housing needs
- integrates land use and transport needs
- creates jobs and supports overall economic development
- delivers appropriate infrastructure and community services
- protects valuable features such as places of cultural heritage significance and important natural environment areas.

The department's core activities include:

- preparing and implementing plans, strategies and policies to ensure integrated and sustainable development outcomes for the city as a whole and within specific local areas
- identifying, protecting and promoting places of cultural heritage significance and streetscape value
- identifying and protecting important natural environment areas through appropriate planning scheme mechanisms and development assessment processes
- maintaining an appropriate and efficient regulatory environment for development assessment and building and plumbing compliance.

FINANCE AND CORPORATE SERVICES

Chief Operating Officer – Jeffrey Keech

The Finance and Corporate Services Department provides administrative, financial, customer service, insurance, business services, procurement and information and communications technology expertise to the departments of Council. It assists Council to deliver, for the people of Ipswich, the strategic objectives and goals outlined in Advance Ipswich and the Corporate Plan. The department's main objectives are to:

- develop policies and procedures that ensure financial sustainability and risk mitigation for the organisation, together with the achievement of business and operational objectives
- pursue legislative compliance in all aspects of financial management and reporting
- provide and maintain financial systems and services and provide a focus on key financial transactions

- manage the corporate and administrative requirements of the organisation, together with corporate governance arrangements and deliver a suite of corporate services which support the business and legislative imperatives of Council. This includes business services, committee support services, information and communications technology management, human resources management, procurement, probity, corporate governance and executive support services
- provide the formal corporate interface for all customer touch points and channels at the first point of contact including face to face, voice and data channels as well as hard and soft incoming correspondence and records management, rates generation, rates maintenance and rates collection

INFRASTRUCTURE SERVICES

Chief Operating Officer – Charlie Dill

The Infrastructure Services Department delivers Council's Capital Works Program, managing projects through their entire lifecycle – from strategic planning, initial concept design, detailed design, construction and then handover to operations and maintenance.

The number of projects to deliver each year averages between 400 – 500 projects, which range from facilities projects (such as community centres and libraries), drainage projects (such as levee banks), transport projects (such as four lane upgrades) and open space projects (such as cycle parks and water play parks).

Included in the project mix are a number of smaller, but equally important projects – such as kerb and channel installations, road resealing/rehabilitation and construction of footpaths.

Infrastructure Services is also responsible for the management of the traffic signals network and associated systems, e.g. Connected Intelligence Traffic System (C-ITS).

The department has four branches, which include:

- Infrastructure Planning (Transport and Local Drainage and Traffic Signals Operations)
- Program Management and Technical Services (Project Design and Survey)
- Construction (Internal Crews and External Contractors)
- Business Support (Procurement, Estimation, Scheduling and Cost Management).

Infrastructure Services delivers its core services by:

- providing professional advice to plan infrastructure assets in order to meet the current and future needs of the Ipswich community
- ensuring asset project proposals are feasible and well scoped at an early stage of the project life-cycle
- developing strategic partnerships between Council and other spheres of government, to ensure the coordination of asset creation
- providing design services to Council for roads, footpaths, cycle ways, stormwater drainage, public places, parks and open spaces, with community safety and service as priorities
- engaging and communicating with key stakeholders to help build an understanding of what is being delivered, when, and to capture their input
- managing, monitoring and controlling the Capital Works Program and Capital Projects to ensure cost effectiveness, timeliness and quality of delivery
- enabling continuous improvement within portfolio and program management frameworks to manage risk, selection, prioritisation and delivery of the Capital Works Program
- providing records at the completion of projects that fulfil the requirements of good asset management practices by Council
- responding to and managing emergent special construction programs as needed e.g. Flood Recovery Programs.

HEALTH, SECURITY AND REGULATORY SERVICES

Chief Operating Officer – Sean Madigan

The Health, Security and Regulatory Services Department (HSRS) has a broad range of responsibilities aimed at ensuring that the health, environment and safety of the city is protected and enhanced. This involves proactively working with the community and other agencies to promote and implement programs to deliver positive outcomes in those areas.

HSRS is essentially a one stop shop for compliance matters across Ipswich that are regulated by state and local government laws. Over 38,000 licences, permits and registrations are generated each year by HSRS that cover areas such as dog registration, food businesses, events and public swimming pools.

Complaints raised by the community are investigated by HSRS as well as proactive inspections and patrols undertaken over the year. A broad range of subject matters are addressed including regulated parking, illegal land use, food safety, barking dogs and other noise nuisances.

In addition to policy development across its areas of responsibility, HSRS also delivers a number of programs to the community to promote safe and healthier lifestyles such as free Immunisation Clinics, Safe School Parking and a Registration Rewards Program.

A key function of the department is to facilitate community safety through the provision of approximately 317 public safety cameras under the Safe City Program, delivering a 24 hour a day, seven day a week, state of art CCTV monitoring program to enhance community safety and to provide security for Council assets. The Safe City Program has been in operation for over 20 years and is regarded as the benchmark for CCTV Community Safety Programs across Queensland and Australia.

The Health and Amenity Plan is a key strategic document for the department and is designed to provide everyone living and working in Ipswich with an understanding of Council's approach to compliance activities. It also highlights the priorities and actions for the department over the financial year.

Overall, the primary objective of HSRS is to plan, develop, monitor and maintain a safer and healthier Ipswich.



ECONOMIC DEVELOPMENT AND MARKETING

Chief Operating Officer – Ben Pole

The alignment of the Economic Development, Smart City, Tourism, Media, Marketing and Events branches under one department and vision aims to deliver quality corporate services and measureable development of new economic, social and profile growth for Ipswich.

The Economic Development and Marketing Department is aligned towards the following six priorities:

- Deliver integral marketing and communications services to Council
- Effective engagement with residents and business
- Lead digital technology and knowledge economy progress
- Accelerate and promote priority economic growth sectors
- Increase overnight visitor demand, arrivals and expenditure
- Improve Ipswich awareness and positioning in key markets.

The Office of Economic Development aims for Ipswich to be a lead economy in South East Queensland – creating opportunities for residents and businesses through industry development, skills development and investment attraction. The Office of Economic Development is committed to generating economic progress, sustainable industry, innovation and a skilled workforce.

The Smart City Program drives the Ipswich digital transformation agenda – leading projects and collaboration in digital infrastructure, skills development, data capital and the start-up ecosystem. The Smart City Program is closely aligned with the Office of Economic Development to ensure strategies and tactics are not only extended but fully maximised.

The Tourism Development Branch advances the region's tourism industry in the positive promotion of the destination to target audiences in an effort to increase visitor demand, visitor arrivals and visitor expenditure. The Tourism Development Branch also works closely with the Office of Economic Development in the delivery of industry and skills development as well as targeted investment attraction in order to continually improve the region's tourism products and services.

The Communications and Media Branch manages content development and information dissemination through proactive and reactive distribution channels, communicating the products, services and values of Council and the city to a variety of audiences. The Communications and Media Branch provides these services to all of Council across an ever evolving traditional and new media landscape.

The Marketing Services Branch provides full-service marketing support to the many and varied business lines of Council. The Marketing Services Branch also manages the key corporate assets and channels to achieve awareness and engagement for Council with target audiences.

The Events Branch provides civic, community and corporate event engagement and delivery services to fulfil Council objectives and requirements. The Events Branch supports Council's engagement with all residents and stakeholders through a diverse portfolio of relevant events.

Through the successful and measureable delivery of these responsibilities, the Economic Development and Marketing Department delivers vital corporate services and generates new growth for Ipswich.

ELECTED MEMBERS



COUNCILLORS



Councillor Andrew Antonioli

Elected 2000
Councillor – *Division 7*

Elected 2017
Mayor – 31 August 2017 to
3 May 2018



Councillor David Morrison

Elected 2000
Division 1



Councillor Paul Tully

Elected 1979
Division 2
Acting Mayor – 1 July to
30 August 2017



Councillor Kerry Silver

Elected 2016
Division 3



Councillor Kylie Stoneman

Elected 2016
Division 4



Councillor Wayne Wendt

Elected 2016
Division 5
Acting Mayor
– From 3 May 2018



Councillor Cheryl Bromage

Elected 2004
Division 6



Councillor David Martin

Elected 2017
Division 7



Councillor Charlie Pisasale

Elected 1995
Division 8



Councillor Sheila Ireland

Elected 2004
Division 9



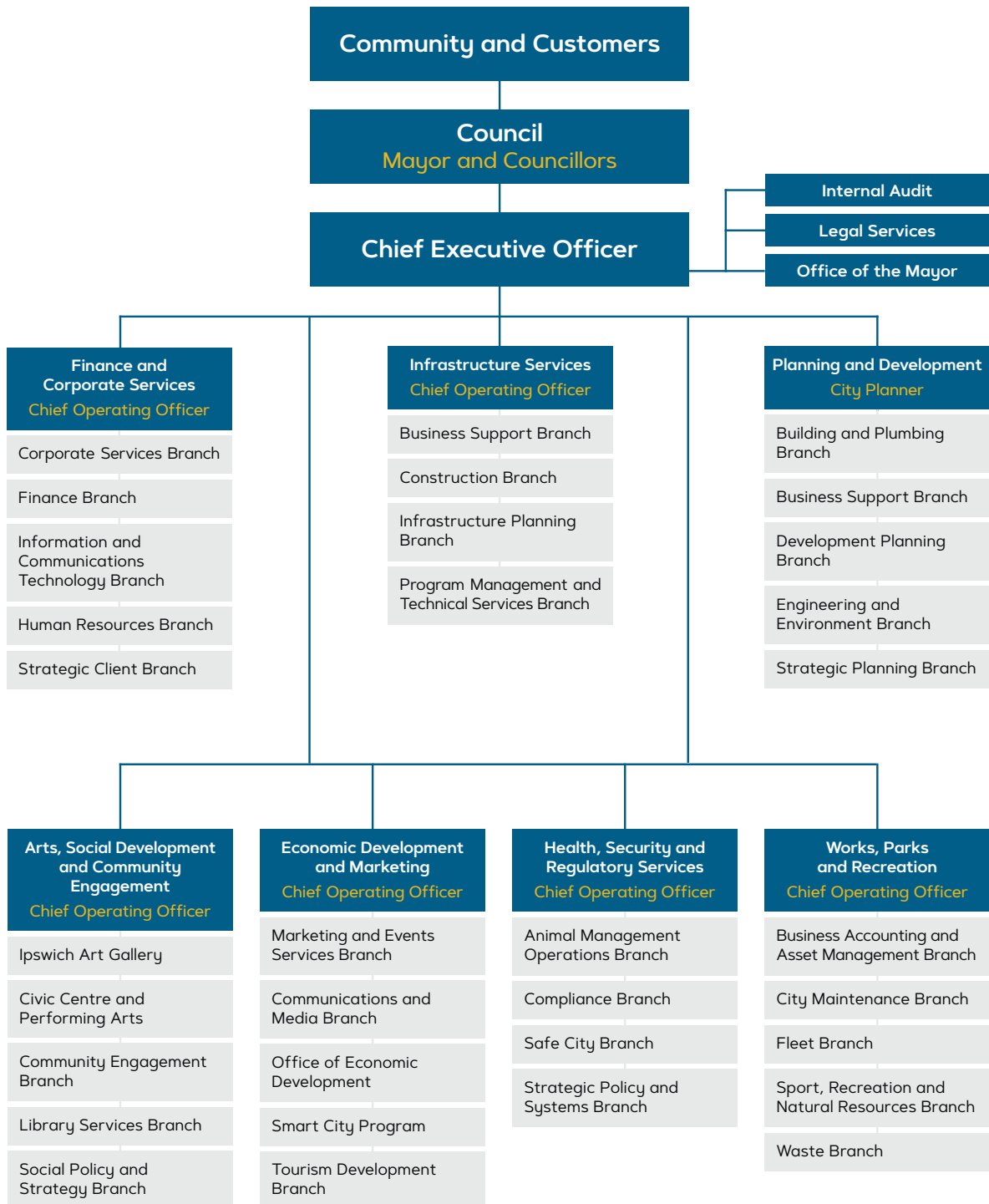
Councillor David Pahlke

Elected 1995
Division 10

DIVISIONAL MAP



ORGANISATIONAL STRUCTURE



COUNCILLOR REMUNERATION

Councillor remuneration was in line with the guidelines set by the Local Government Remuneration and Discipline Tribunal, an independent body responsible for regularly reviewing and determining the remuneration payable to councillors.

Council's superannuation contribution on behalf of all councillors was 12% of their remuneration. During the 2017–2018 financial year, expenses were incurred under the local government's expenses reimbursement policy for rent, electricity, equipment maintenance, incidental daily allowance/meals, reimbursement of travel

expenses, training, travel, accommodation, conference registration, memberships, uniforms, and personal protective equipment, tolls, parking, fares, advertising, hospitality, residential telephone, residential facsimile, office telephone, office facsimile, mobile phone, stationery, publications and postage/franking.

In accordance with section 186 of the *Local Government Regulation 2012*, the following table details the total remuneration, and superannuation for each councillor during the 2017–2018 financial year:

Councillor	Division	Period	Remuneration (\$)	Superannuation Contribution (\$)	Total Remuneration (\$)
Andrew Antonioli	Mayor	Complete Year	182,745.81	21,929.42	204,675.23
David Morrison	Division 1	Complete Year	117,240.96	14,068.69	131,309.65
Paul Tully	Division 2	Complete Year	135,706.12	16,284.55	151,990.67
Kerry Silver	Division 3	Complete Year	117,240.96	14,068.69	131,309.65
Kylie Stoneman	Division 4	Complete Year	117,240.96	13,674.72	130,915.68
Wayne Wendt	Division 5	Complete Year	129,266.96	15,511.89	144,778.85
Cheryl Bromage	Division 6	Complete Year	120,576.78	14,469.00	135,045.78
David Martin	Division 7	Partial Year	82,795.12	7,865.66	90,660.78
Charlie Pisasale	Division 8	Complete Year	117,240.96	14,068.69	131,309.65
Sheila Ireland	Division 9	Complete Year	117,240.96	14,068.69	131,309.65
David Pahlke	Division 10	Complete Year	117,240.96	14,068.69	131,309.65

During the 2017–2018 financial year, a number of councillors held the additional positions of Mayor, Deputy Mayor, Acting Mayor and Acting Deputy Mayor as reflected in the remuneration totals above. David Martin commenced as a councillor on 19 October 2017.

COUNCILLOR CODE OF CONDUCT

As a result of a 2017 review of the organisation's governance framework, 19 recommendations were identified which included a recommendation that Council re-introduce a Code of Conduct for councillors as a public expression of its commitment to ethical governance. The Code, adopted by a resolution of Council on 27 March 2018, provides guiding principles on a councillor's role, obligations and behavioural standards and demonstrates Council's commitment to conducting its business with integrity, honesty and fairness.

The requirements of this Code are in addition to:

- a) the laws of the State and Commonwealth
- b) the roles, responsibilities and obligations of councillors as set out in the *Local Government Act 2009* and the *Local Government Regulation 2012*
- c) Council's existing policies, procedures and protocols.

On 17 May 2018, Queensland Parliament passed the *Local Government (Councillor Complaints) and Other Legislation Amendment Act 2018* which will require local governments to implement new procedures for dealing with councillor conduct complaints as well as the requirement for mandatory Code of Conduct training for councillors.

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:

Orders, Recommendations and Assessments	Total Number
Orders and recommendations made under section 180(2) or (4) of the <i>Local Government Act 2009</i> ('the Act')	0
Orders made under section 181 of the Act	0
Complaints for which no further action was taken under section 176C(2) of the Act	8
Complaints referred to the Chief Executive Officer under section 176C(3)(a)(i) of the Act	0
Complaints referred to the Mayor under section 176C(3)(a)(ii) or (b)(i) of the Act	0
Complaints referred to the Chief Executive Officer under section 176C(4)(a) of the Act	3
Complaints assessed by the Chief Executive Officer as being about corrupt conduct under the <i>Crime and Corruption Act 2001</i>	2
Complaints heard by a regional conduct review panel	0
Complaints heard by the Local Government Remuneration and Discipline Tribunal	1
Complaints to which Section 176C (6) of the Act applied	3

EXPENSES REIMBURSEMENT POLICY

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.

Policy Statement:

In accordance with the *Local Government Regulation 2012*, Council's Expenses Reimbursement Policy determines that the following be provided to or reimbursed to the Mayor and councillors.

A. Expenses

A1 Council Attendance

Council resolves that councillors are required to attend approved conferences/workshops to either deliver a paper or as a delegate or representative of Council and authorises the payment or reimbursement of all approved expenses associated with attending such events as participation is part of the business of Council.

A2 Professional Development

Where a councillor identifies a need to attend a conference/workshop or as part of a delegation to enhance skills relevant to his or her role as a councillor, Council authorises payment or reimbursement of all approved training workshop registrations and training material expenses and related costs associated with undertaking professional development training.

A3 Travel Costs

Council authorises the payment or reimbursement of a councillor's travel costs related to his or her attendance, for Council business purposes, at an approved conference, inspection, deputation, approved training, workshop, delegation, external meeting or function.

A4 Accommodation

Accommodation costs for overnight attendance on approved Council business shall be paid or reimbursed by Council. Councillors shall take advantage of any accommodation package provided by conference organisers by staying, if practicable, at such recommended accommodation, unless otherwise approved by the Chief Executive Officer who is authorised to determine legitimate accommodation costs for payment or reimbursement.

A5 Daily Travel Allowance

A daily travel and meal allowance in accordance with the relevant Taxation Determination ruling applicable each year in regard to Income Tax: what are the reasonable travel and overtime meal allowance expense amounts for the relevant income year under the *Income Tax Assessment Act 1997* may be claimed.

A6 Cab Charge Facility or Reimbursement for Public Transport (e.g. bus, train, ferry)

Each councillor will be provided with a CabCharge Card and etoll device. Transport costs such as bus, train, ferry costs or tolls will be reimbursed to the councillor following receipt of original invoices/documentation suitable to the Chief Executive Officer.

A7 Entertainment Expenses

Councillors may provide light refreshments (tea, coffee, juice, biscuits, etc.) and, from time to time, working breakfasts, lunches or dinners during meetings at their electorate office or Council's Administration Building's meeting rooms. Such refreshments and working breakfasts, lunches or dinners may be organised by the councillor or Council staff on behalf of a councillor. All catering requirements should, where practicable, be purchased from Council's suppliers or ordered through Civic Centre.

Councillors may also entertain guests, when appropriate for Council business purposes. When undertaking this type of entertainment, councillors are to ensure value for money and report entertainment expenditure as per Council's policies and procedures and claim reimbursement for costs incurred.

An expense under this clause should be limited to not more than \$5,000 per year. Any amount in excess of this amount will require approval of the Chief Executive Officer.

A8 Reimbursement of Expenses

Councillors may be reimbursed for other reasonable expenses incurred by a councillor for Council business under this policy upon the approval of the Chief Executive Officer.

B. Facilities

B1 Administrative Tools and Access to Office Amenities

- Facilities such as office space and Council meeting rooms
- Secretarial support for councillors as determined by the Chief Executive Officer
- Desktop and/or laptop computer or similar device
- Use of Council landline telephone and internet access
- Fax and/or scanner or similar device
- Printer, photocopier, paper shredder
- Stationery
- Postage
- Publications relevant to Council business including copies of the *Local Government Act 2009*
- Other approved tools, appliances, equipment or necessities considered appropriate in an office environment or to undertake a councillor's role approved by the Chief Executive Officer.

B2 Home Office

Approved home office equipment including computer, fax, copier, printer and internet access will be provided by Council using Council's preferred equipment supplier/s.

B3 Stationery/Office Supplies

All stationery/office supplies for both the electorate office and home office will be provided by Council and are to be acquired through Council's preferred stationery supplier/s where appropriate.

B4 Maintenance Costs of any Council Owned Equipment

To ensure Council owned equipment is operating effectively and providing optimal professional use, the ongoing maintenance of Council owned equipment will be arranged by Council and any associated maintenance costs will be Council's responsibility.

B5 Administrative Support

To fulfil the role and responsibilities of their position and to adequately represent their constituents, councillors will be provided adequate administrative resources. All Mayor and councillor administrative staff are employees of Council and will be employed in accordance with Council's Industrial Agreement. Councillors will not be reimbursed for external employee expenses incurred for employing additional staff

at their Mayoral or Electorate Offices. However, contractor expenses for providing a service such as bulk mail deliveries or other services for Council business may be reimbursed on approval of the Chief Executive Officer.

B6 Councillor Uniform and Name Badge

Approved Council uniform, name badge, and safety equipment including overalls, safety helmet, vest and glasses as required by a councillor in the performance of his or her role will be provided by Council using Council's preferred supplier/s.

B7 Telecommunication Needs

Approved mobile telephone and/or a handheld phone/email device (e.g. iPhone/Blackberry) including all associated costs will be provided by Council. Councillors will reimburse the costs to Council of personal mobile call expenses.

B8 Asset Ownership

All facilities/equipment provided to Councillors remain the property of Council and must be accounted for during Council's equipment audits. The facilities/equipment must be returned to Council when the councillor's term expires unless the Council agrees to dispose of the facilities/equipment in some other approved manner.

B9 Legal Costs and Insurance Cover

Council shall cover costs incurred through any inquiry, investigation, hearing or legal proceedings into the conduct of a councillor, or arising out of, or in connection with the councillor's performance of his or her civic functions or role as a councillor or undertaking Council business.

Councillors shall be covered under insurance policies including insurance cover for public liability, professional indemnity, councillor's liability, personal accident, international and domestic travel insurance.

B10 Vehicle

Councillors may elect to either (but not both):

- (a) Use their personal vehicle for Council business and claim an allowance for the kilometres travelled. Such allowance will be the rate set by the Australian Taxation Office for vehicle usage and based on a log book kept by the councillor that records the purpose of each trip for business purposes
- (b) Use a Council provided vehicle and repay any private usage as per the Councillor Expenses Reimbursement and Administrative Support Procedure

- (c) For private vehicle usage, if a councillor uses a private vehicle to facilitate Council business when a Council vehicle is unavailable, an amount may be claimed based on log book details to substantiate the relevance of the travel to Council business. The amount paid or reimbursed will be the actual amount (or appropriate kilometre rate) expended by the councillor. Reimbursement shall be at the kilometre rate allowable under the *Income Tax Assessment Act 1997*.

B11 Fuel Costs

Council shall meet fuel costs of a vehicle provided by Council.

B12 Car Parking Amenities

Car parking shall be provided or reimbursed for each councillor on Council business.

B13 Advertising Electorate Offices

Advertising the location, contact details and opening hours of electorate offices and electorate specific Council events will be provided by Council in Council's adopted budget to the value of \$5,000 per year per electorate office. Council staff will consult with the relevant councillors in relation to expending this amount. Any amount in excess of this amount will require approval of the Chief Executive Officer.

B14 Taxation Requirements for Car Expense and Claims for Reimbursement of Expenses

As Council is an "eligible local governing body" under section 446-5 of the *Taxation Administration Act 1953*, a councillor is required to comply with the provisions of the *Income Tax Assessment Act 1997* relating to car expenses and substantiation requirements and any receipts or other evidence of expenditure claimed under this policy shall be retained in accordance with those provisions.

B15 Inconsistencies between Expenses Reimbursement Policy and Councillor Expenses Reimbursement and Administrative Support Procedure

If there is any inconsistency between this Policy and the Councillor Expenses Reimbursement and Administrative Support Procedure, the Policy will prevail.

Amended policy adopted: 6 December 2016

Date of Council Resolution: 6 December 2016

Committee Reference and Date: Policy and Administration Board No. 2016(08) of 22 November 2016 – City Management, Finance and Community Engagement Committee No. 2016(09) of 29 November 2016

No of Resolution: 8

Date to be reviewed: 6 December 2018

COUNCILLOR REIMBURSEMENTS

During the 2017–2018 financial year, councillors were provided with or reimbursed for costs incurred in maintaining a mayoral or divisional office and representing the city in their elected role:

Councillor	Total (\$)
Andrew Antoniolli	26,461
David Morrison	16,414
Paul Tully	28,884
Kerry Silver	12,730
Kylie Stoneman	4,637
Wayne Wendt	18,925
Cheryl Bromage	9,749
David Martin	7,709
Charlie Pisasale	14,949
Sheila Ireland	15,608
David Pahlke	34,508

Office	Total (\$)
Mayor's Office	47,549
Division 1	70,891
Division 2	58,232
Division 3	70,441
Division 4	66,142
Division 5	77,375
Division 6	62,018
Division 7	27,107
Division 8	76,582
Division 9	82,478
Division 10	65,456

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 and details of the destination, purpose and cost. During 2017–2018, overseas travel paid by Council was undertaken by the following employees or councillors:

Name	Position	Destination	Purpose	Total (\$)	Notes
Wayne Wendt	Councillor	Singapore	Council of Mayors (SEQ) Delegation	6,839.08	Council of Mayors (SEQ) reimbursed part of flight costs and covered accommodation
Paul Pisasale	Mayor	Singapore	Council of Mayors (SEQ) Delegation	828.00	Did not travel, flight cancellation costs
Sheila Ireland	Councillor	Canada	Visit to Edmonton Library	833.24	Personal trip, Council only paid for travel costs to and from the library and two nights accommodation
Wayne Wendt	Councillor	Korea	Asia Pacific Cities Summit	5,871.80	Council of Mayors (SEQ) reimbursed part of flight costs and covered accommodation
Laura Nicholls	Corporate Services and Risk Manager	USA	LGMA International Managers Exchange		LGMA covered all costs associated with the managerial exchange
Andrew Antonioli	Mayor	Taiwan	Smart City Mayor's Summit Expo	1,788.40	Conference organisers reimbursed part of flight costs
Ben Hayward	Senior Advisor, Office of the Mayor	Taiwan	Smart City Mayor's Summit Expo	3,505.18	Accompanied Mayor Antonioli
				19,665.70	



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.

LYS	Library and Youth and Seniors
ASD	Arts and Social Development
CIEM	City Infrastructure and Emergency Management
CWPSE	City Works, Parks, Sport and Environment
HSRS	Health, Security and Regulatory Services
PDH	Planning, Development and Heritage
EDTDC	Economic Development, Tourism and Digital City
CMFCE	City Management, Finance and Community Engagement
SP	Specific Purposes
A	Audit (Attendance restricted to members only)
CN	Ordinary Council
SCN	Special Council

COMMITTEE AND COUNCIL MEETINGS

Committee Membership July and August 2017	LYS	ASD	CIEM	CWPSE	HSRS	PDH	EDTDC	CMFCE	A	CN	SCN	TOTAL
Number of Meetings	2	2	2	2	2	2	2	2	1	2	0	19
Cr David Morrison	1	2	2	2	2	2	2	2	0	2	0	17
Cr Paul Tully (Acting Mayor)	2	2	2	2	2	2	2	2	0	2	0	18
Cr Kerry Silver	2	2	2	2	2	2	2	2	0	2	0	18
Cr Kylie Stoneman	2	2	2	1	2	2	2	2	0	2	0	17
Cr Wayne Wendt	2	2	2	2	2	2	2	2	1	2	0	19
Cr Cheryl Bromage (Acting Deputy Mayor)	2	2	2	2	2	2	2	2	1	2	0	19
Cr Andrew Antonioli	2	2	2	2	2	2	2	1	0	2	0	17
Cr Charlie Pisasale	2	2	2	2	2	2	2	1	0	2	0	17
Cr Sheila Ireland	1	1	1	1	1	1	1	1	0	1	0	9
Cr David Pahlke	2	2	2	2	2	2	2	2	0	2	0	18

COMMITTEE AND COUNCIL MEETINGS

Committee Membership 1 September 2017– 19 September 2017	LYS	ASD	CIEM	CWPSE	HSRS	PDH	EDTDC	CMFCE	A	CN	SCN	TOTAL
Number of Meetings	1	1	1	1	1	1	1	1	1	1	0	10
Cr Andrew Antonioli (Mayor)	1	1	1	1	1	1	1	1	0	1	0	9
Cr David Morrison	1	1	1	1	0	0	0	0	0	1	0	5
Cr Paul Tully (Deputy Mayor)	1	1	1	1	1	1	1	1	1	1	0	10
Cr Kerry Silver	1	1	1	1	1	1	1	1	0	1	0	9
Cr Kylie Stoneman	1	1	1	1	1	1	0	1	0	1	0	8
Cr Wayne Wendt	0	0	0	0	0	0	0	0	1	1	0	2
Cr Cheryl Bromage	1	1	1	1	1	1	1	1	0	1	0	9
Cr Charlie Pisasale	1	1	1	1	1	1	1	1	0	1	0	9
Cr Sheila Ireland	1	1	1	1	1	1	1	1	0	1	0	9
Cr David Pahlke	1	1	1	1	1	1	1	1	0	1	0	9

■ Purple background depicts committee membership

■ Red background depicts alternate member only. Only required to attend if a member is unavailable



LT	Libraries and Tourism
ACD	Arts and Community Development
IEM	Infrastructure and Emergency Management
WPS	Works, Parks and Sport
CE	Conservation and Environment
HSCS	Health, Security and Community Safety
PDH	Planning, Development and Heritage
EDDC	Economic Development and Digital City
CMFCE	City Management, Finance and Community Engagement
A	Audit (Attendance restricted to members only)
CN	Ordinary Council
SCN	Special Council

COMMITTEE AND COUNCIL MEETINGS

Committee Membership 20 September 2017 – 14 November 2017	LT	ACD	IEM	WPS	CE	HSCS	PDH	EDDC	CMFCE	A	CN	SCN	TOTAL
Number of Meetings	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr Andrew Antonioli (Mayor)	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr David Morrison	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr Paul Tully	0	0	0	0	0	2	2	2	2	0	2	0	10
Cr Kerry Silver	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr Kylie Stoneman	2	2	1	2	2	1	2	2	2	0	2	0	18
Cr Wayne Wendt (Deputy Mayor)	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr Cheryl Bromage	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr David Martin	1	1	1	1	1	1	1	1	1	0	2	0	11
Cr Charlie Pisasale	1	1	0	1	1	1	1	1	1	0	2	0	10
Cr Sheila Ireland	2	2	2	2	2	2	2	2	2	0	2	0	20
Cr David Pahlke	1	1	1	0	0	1	1	1	1	0	2	0	9

COMMITTEE AND COUNCIL MEETINGS

Committee Membership 15 November 2017 – 3 May 2018	LT	ACD	IEM	WPS	CE	HSCS	PDH	EDDC	CMFCE	A	CN	SCN	TOTAL
Number of Meetings	5	5	5	5	5	5	5	5	5	2	5	1	53
Cr Andrew Antonioli (Mayor)	5	5	5	5	5	5	5	5	5	0	4	1	50
Cr David Morrison	5	5	5	5	5	5	5	5	4	0	5	1	50
Cr Paul Tully	1	1	0	1	1	5	5	5	5	2	5	1	32
Cr Kerry Silver	5	5	5	5	5	4	4	4	4	0	5	1	47
Cr Kylie Stoneman	4	5	5	5	5	5	5	5	5	0	5	1	50
Cr Wayne Wendt (Deputy Mayor)	5	5	4	5	5	5	5	5	5	2	5	1	53
Cr Cheryl Bromage	5	5	5	5	5	5	5	5	5	0	5	1	51
Cr David Martin	5	5	5	5	5	5	5	5	5	0	5	1	51
Cr Charlie Pisasale	4	5	5	5	5	5	5	5	5	0	5	1	50
Cr Sheila Ireland	5	5	5	5	3	5	5	5	5	0	5	1	49
Cr David Pahlke	5	4	5	5	5	5	5	5	5	0	5	1	50

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COUNCILLOR MEETING ATTENDANCE CONTINUED

LT	Libraries and Tourism
ACD	Arts and Community Development
IEM	Infrastructure and Emergency Management
WPS	Works, Parks and Sport
CE	Conservation and Environment
HSCS	Health, Security and Community Safety
PDH	Planning, Development and Heritage
EDDC	Economic Development and Digital City
CMFCE	City Management, Finance and Community Engagement
S/CMFCE	Special City Management, Finance and Community Engagement
A	Audit (Attendance restricted to members only)
CN	Ordinary Council
SCN	Special Council

COMMITTEE AND COUNCIL MEETINGS

Committee Membership 4 May 2018 – 30 June 2018	LT	ACD	IEM	WPS	CE	HSCS	PDH	EDDC	CMFCE	S/ CMFCE	A	CN	SCN	TOTAL
Number of Meetings	2	2	2	2	2	2	2	2	2	1	1	2	0	22
Cr David Morrison	1	1	2	2	2	1	1	1	1	1	0	2	0	15
Cr Paul Tully	1	1	1	1	1	2	2	2	2	1	1	2	0	17
Cr Kerry Silver	2	2	2	2	2	2	2	2	2	1	0	2	0	21
Cr Kylie Stoneman	2	2	2	2	2	2	2	2	2	1	0	2	0	21
Cr Wayne Wendt (Acting Mayor)	2	2	2	2	2	2	2	2	2	1	1	2	0	22
Cr Cheryl Bromage	1	1	1	1	1	1	1	1	1	1	0	2	0	12
Cr David Martin	2	2	2	2	2	2	2	2	2	1	0	2	0	21
Cr Charlie Pisasale	2	1	2	2	2	2	2	2	2	1	0	1	0	19
Cr Sheila Ireland	2	2	2	2	2	2	2	2	2	1	0	2	0	21
Cr David Pahlke	2	2	2	2	2	2	2	2	2	1	0	2	0	21

■ Purple background depicts committee membership

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CORPORATE GOVERNANCE



LEADERSHIP TEAM

Ipswich City Council's Executive Leadership Team (ELT) is made up of the Chief Executive Officer, the seven department heads and the City Solicitor. The ELT is responsible for overseeing the performance of the organisation and for delivery of the outcomes expected by Council (as expressed in Advance Ipswich, the Corporate Plan 2017–2022 and Operational Plan). The ELT meets weekly and on other occasions as required.



Charlie Dill
Chief Operating Officer –
Infrastructure Services

Joined Council 2013

Charlie oversees the delivery of Council's capital works program, managing projects through their entire life cycle from strategic planning, initial concept design, detailed design, construction and then handover to operations and maintenance. The program scope includes facilities projects (such as community centres and libraries), drainage projects (such as levee banks), transport projects (such as four lane upgrades) and open space projects (such as cycle parks and water play parks). The team also manages the traffic signals network and associated systems.

Charlie has extensive project and program management experience across the transport, utilities, civil infrastructure and resources sectors. His expertise lies in team leadership, governance, programme delivery, construction management, contract administration, procurement and risk management strategies.

Charlie holds a Bachelor of Engineering Technology (Civil).



Jeffrey Keech
Chief Operating Officer –
Finance and Corporate
Services

Joined Council 2016

The department encompasses the areas of finance, information technology, property, governance, human resource management and the customer contact centre.

The department's role is to manage the corporate and administrative requirements of the organisation, together with corporate governance arrangements including the delivery of a suite of corporate services which support the business and legislative imperatives of Council.

Jeffrey has significant experience leading finance and corporate services teams providing support services to large and diverse organisations in both the public and private sector in Australia and internationally.

Jeffrey holds a Bachelor of Commerce, is a member of Chartered Accountants Australia and New Zealand and has a Masters of Business Administration.



Caroline McMahon
Chief Operating Officer –
Arts, Social Development and
Community Engagement

Joined Council 2016

The primary objective of Caroline's team is to strengthen and contribute to the sense of community, and to enhance the quality of life of the city's residents and visitors through strong advocacy, innovative partnerships, provision of arts and cultural opportunities and the delivery of programs and services that align to community needs. The department also manages the Civic Centre, Ipswich Art Gallery and the city's libraries.

With a background in finance, business improvement and corporate strategy, Caroline has developed a career focus on public sector outcomes.

Caroline holds a Bachelor of Business (Marketing) and a Diploma in Market Research.



Bryce Hines
Chief Operating Officer –
Works, Parks and Recreation

Joined Council 2006

Bryce has managed the open space network, sport and recreation opportunities, management of natural resources and flood plains, fleet and waste management services since July 2017. The department also undertakes proactive planning, management and response to natural disasters.

Bryce is the Local Disaster Coordinator for the Ipswich local government area and has previously held the position of Environment and Health Policy Advisor at the Local Government Association of Queensland (LGAQ).

Bryce holds an Advanced Diploma of Local Government (Governance & Administration) 2006, a Masters in Environmental Management 2004 and a Bachelor of Applied Science majoring in Environmental Health 1998.

LEADERSHIP TEAM CONTINUED



Ben Pole
Chief Operating Officer –
Economic Development and
Marketing

Joined Council 2015

Ben joined Ipswich City Council after 10 years leading strategy, industry development, marketing and communications

for Gold Coast Tourism Corporation.

Ben's responsibilities at Council include the strategic and operational leadership of Economic Development, Tourism and Events, Smart City, Marketing Services, Communications and Media staff and resources driving city growth and delivering vital corporate services. This department measures success through factors of market shifts, economic outcomes, workforce growth, industry evolution and community benefit.

Ben is committed to Council's innovation agenda and sits on the Policy and Leadership Taskforce of the Smart Cities Council Australia New Zealand and the South East Queensland Council of Mayors Economic Development Working Group.

Ben holds a Master of Business Administration, a Master of International Relations and a Bachelor of Communications.



Sean Madigan
Chief Operating Officer –
Health, Security and Regulatory
Services

Joined Council 2015

The department has a broad range of responsibilities aimed at protecting and enhancing the health, environment and

safety of the city.

Prior to joining Council, Sean had a long career in enforcement both as a front line member of the Queensland Police Service and as the Manager of Investigations for the Queensland Government Department of Environment and Heritage Protection.

Sean's focus is to imbue a high performance culture in the organisation. Sean holds a Bachelor of Environmental Science majoring in Natural Resource Management, a Bachelor of Arts majoring in Communications and a Masters of Public Administration.



John Adams
City Planner

Joined Council 1981

John leads a diverse team encompassing strategic planning, development planning, engineering and environment, building and plumbing and business support. The core

objective of the department is to effectively manage growth and development in order to create a socially, ecologically and economically sustainable environment.

John has a strong background in town planning having spent over 37 years in local government planning as well as private practice and served six years as a councillor on the Queensland Heritage Council and two years as a councillor with the National Trust.

John is a Fellow of the Planning Institute of Australia; has an Honours Degree in Regional and Town Planning from the University of Queensland and a Diploma in Business.

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 of band of remuneration.

Council's Executive Leadership Team (ELT), which consists of the Chief Executive Officer, the seven departmental heads and the City Solicitor, provides oversight of the strategic, tactical and operational planning and activities of the local government. The ELT members are engaged on fixed term contracts.

During the 2017–2018 year, the following senior management contract packages were paid:

- Two senior contract employees with a total remuneration package in the range of \$150,000 – \$250,000
- Six senior contract employees with a total remuneration package in the range of \$250,000 – \$350,000
- One senior contract employee with a total remuneration package in the range of \$350,000 – \$450,000.

The total of the remuneration packages payable to Council's senior management as at 30 June 2018 equated to \$2,581,407.

PUBLIC SECTOR ETHICS DISCLOSURES

Pursuant to the provisions of the *Public Sector Ethics Act 1994* which are applicable to local governments, 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.

Council is also required to report on actions it took regarding implementation of the legislation.

Council's adopted Code of Conduct outlines the expected behavioural standards required of its employees, regardless of their employment status. During the reporting period, Council provided training and education to its workforce on its expectations regarding conduct through inductions of new staff members and re-inductions of existing staff. Council supports its ongoing procedures and practices to ensure employees abide by and embrace principles of the legislation. Council's Code of Conduct is provided to staff via its internal intranet website.

EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

Council has continued to identify and implement strategies to ensure the fundamental principles of Equal Employment Opportunity and Workplace Diversity are embraced across Council. During 2017–2018:

- Mandatory inductions for employees and contract staff ensured all new staff were made aware of Council's Code of Conduct and Equal Employment Opportunity Policy
- Mandatory Code of Conduct and Equal Employment Opportunity and Diversity refresher training for all existing employees was completed

- The Draft Diversity and Inclusion Strategy 2018–2022 was completed
- The Diversity and Inclusion Implementation Plan was drafted and includes an education and awareness program for employees, as well as recruitment and selection strategies to attract and retain diverse applicants.

The design of the E-Hub HR/Payroll system includes the collection of additional diversity and inclusion data to enable Council to measure the effectiveness of strategies implemented.

LINE OF SIGHT PROGRAM

The Line of Sight program was developed following a 2016 survey to drive cultural change. The survey indicated a number of areas where Council could improve culture to create a more constructive and customer focused work environment. Eight projects were developed to influence constructive behaviour, business practices and systems to shift Council's workplace culture whilst retaining the community as its core focus. Each project team comprised of employees from a wide range of functional areas and levels with almost 100 employees engaged to date across the projects.

From this activity, the following purpose statement for employees was adopted: *'Together, we proudly enhance the quality of life for our community'*. It is anticipated that the eight projects which commenced during the financial year, will evolve as the organisation matures and as new challenges are identified.

1. Council Purpose Statement and Customer Service Framework

Goal: Increase employee involvement and customer service focus

Key Actions:

- Develop a purpose statement that provides a clear understanding about the organisation's reason for being
- Review and update the Customer Service Framework to ensure alignment with the Line of Sight program.

2. Enabling High Performance

Goal: Refine and promote good business practices across whole of Council to improve customer service

Key Actions:

- Identify, act and rectify business improvement opportunities
- Introduce transparent, fit for purpose performance measures.

3. Awareness and Understanding

Goal: All employees recognise and value their contribution and adopt the principles of the line of sight

Key Actions:

- Introduce an on-boarding program for new employees
- Enhance skills and leadership capabilities.

4. Communication Framework

Goal: Increase internal visibility of performance standards, reporting and functionality for the whole of Council

Key Actions:

- Review the functionality of Council's existing intranet
- Establish effective communication channels.

5. Leadership

Goal: All team members see leaders walk the talk

Key Actions:

- Live and breathe the line of sight
- Drive a customer focused culture through leadership engagement.

6. Business and Operational Decisions

Goal: Placing customers at the heart of decision making

Key Actions:

- Establish processes that consider the customer when formulating ideas and making business and operational decisions
- Everything points back to the line of sight e.g. recruitment and business practices.

7. Celebrating Customer Service Achievements

Goal: Acknowledge and celebrate individual day to day successes and communicate achievements

Key Actions:

- Promote behaviour change to celebrate day to day contributions
- Review the service recognition program.

8. Diversity and Inclusion

Goal: Valuing and including everyone

Key Actions:

- Develop a strategy and action plan for diversity and inclusion and implement
- Educate employees on inclusive practices, behaviours and actions that support diversity progress.



DELIVERING THE VISION



THE PLANNING FRAMEWORK

Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report include an assessment of progress with the implementation of a local government's five year corporate plan and its annual operational plan.

Advance Ipswich is Council's long-term plan for the city, built on community desires for the city's future and reflecting the actions that Council and the community need to progress to realise this vision. Quite simply, Advance Ipswich identifies where the

city is going and how it will get there. Advance Ipswich builds on the vision and strategies of the previous i2031 Community Plan and provides a renewed and contemporary focus for the future of the city whilst recognising opportunities and challenges including the unprecedented pace of growth being experienced.

Council's Corporate Planning Framework below details the relationship between Council's planning documents and the cascade from the overarching vision to work plans.



Council's *Corporate Plan 2017–2022* identifies the five year priorities established by the community as adopted by Council and is the guiding document for all Council outcomes in that period. Whilst *Advance Ipswich* is about communicating the 'shared vision' with the community, the *Corporate Plan* is about 'making it happen'.

The *Corporate Plan 2017–2022* contains five themes for focus over the plan's life with each department responsible for delivering specific projects that link directly to each of the themes:



Under Section 174 of the *Local Government Regulation 2012*, a local government is required to adopt an annual operational plan. Council's adopted *Operational Plan 2017–2018* was developed to identify the activities that Council needed to undertake during the financial year to achieve the longer-term outcomes of the 2017–2022 *Corporate Plan*.

The relationship between *Advance Ipswich*'s five themes and the deliverables of the annual operational plan is shown below.



Advance Ipswich

For the future of our city and community

THEME 1

STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY (JOBS)



GOAL 1 – Use the competitive advantages of the Ipswich economy to provide jobs for the growing population and prosperity for the city through business diversification, adapting and responding to technological advances and creating an attractive economic environment for business investment.



Strategy 1 – Build partnerships and develop programs to widely promote investment opportunities and support business development and activity in the city



Strategy 2 – Provide a full spectrum of life-long learning (early learning – vocational and tertiary education) that aligns skills and education with emerging employment opportunities



Strategy 3 – Develop the Ipswich City Centre as the regional capital of the Western corridor of SEQ and important employment centre



Strategy 4 – Strengthen the local digital economy



Strategy 5 – Support the growth and operation of RAAF Base Amberley and associated aerospace and defence support industries

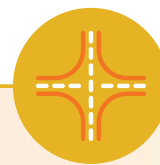


Strategy 6 – Diversify the local economy.



THEME 2

MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE



GOAL 2 – Plan and develop a vibrant and sustainable city that accommodates the needs of a diverse and growing population and economy.



Strategy 1 – Develop a compact, sustainable, mixed-use urban form that supports community and economic development



Strategy 2 – Provide adequate land and infrastructure to support community development and economic activity



Strategy 3 – Provide a transport system that supports the safe, reliable and sustainable movement of people and goods for all travel modes



Strategy 4 – Conserve the city's heritage



Strategy 5 – Provide an integrated open space network that is accessible and meets the recreational needs of residents and visitors.

THEME 3 CARING FOR OUR COMMUNITY



GOAL 3 – Create a city that values its past and embraces opportunities to work together for the betterment of the community.



Strategy 1 – Inform, educate and celebrate the elements of our history that have shaped our identity



Strategy 2 – Invest in data and research to provide an evidence base for development of strategy and resource allocation



Strategy 3 – Adopt and deliver an explicit Community Development framework tailored to the needs of our varied communities



Strategy 4 – Collaboration, partnerships and evidence must shape service planning and delivery for the benefit of our communities



Strategy 5 – Foster activities that promote sustainable, healthy lifestyles and community well-being



Strategy 6 – Build on the success of Council's community safety programs to address new and emerging issues



Strategy 7 – Invest in social infrastructure to build a distinctive Ipswich identity and to maximise economic and social outcomes



Strategy 8 – Develop greater community resilience and readiness.

THEME 4 CARING FOR OUR ENVIRONMENT



GOAL 4 – Important areas of native habitat and vegetation are conserved, the city's important waterways are protected and their water quality enhanced, and the city responds appropriately to climate change and uses resources prudently.



Strategy 1 – Secure and protect important areas of native habitat and vegetation



Strategy 2 – Develop and implement an integrated approach to the planning and management of nature conservation matters



Strategy 3 – Protect and manage waterways to achieve enhanced environmental, ecological and water quality outcomes



Strategy 4 – Enhance urban greening



Strategy 5 – Use resources efficiently and sustainably



Strategy 6 – Improve environmental awareness, education and compliance.

THEME 5 LISTENING, LEADING AND FINANCIAL MANAGEMENT



GOAL 5 – Visionary and accessible leadership is provided that consults and communicates on key decisions and delivers sound financial management and good governance outcomes.



Strategy 1 – Council represents the Ipswich community and provides strong and visionary leadership



Strategy 2 – Provide comprehensive and meaningful community engagement to inform Council decision making



Strategy 3 – Implement initiatives that strengthen governance skills and knowledge



Strategy 4 – Maintain a financially sustainable and resilient approach to budgeting



Strategy 5 – Good neighbourly relations are maintained through effective dispute resolution, community education and compliance



Strategy 6 – Maintain a consistent and efficient approach to laws and compliance activities across the city.

OPERATIONAL PLAN PROGRESS



THEME 1

STRENGTHENING OUR LOCAL ECONOMY AND BUILDING PROSPERITY

GOAL 1

Use the competitive advantages of the Ipswich economy to provide jobs for the growing population and prosperity for the city through business diversification, adapting and responding to technological advances and creating an attractive economic environment for business investment.

STRATEGY 1: Build partnerships and develop programs to widely promote investment opportunities and support business development and activity in the city

Key Actions	Responsibility	Key Outcome	Deliverables	Status
1.1 Promote a major investment pathway within Council that supports investment attraction in key sectors. (9.2/1.1) ¹	Economic Development and Marketing	1.1.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing Management and Events Plan 2015–2018.	On track
1.2 Develop trade and export links to support long-term competitiveness in the Ipswich economy. (9.2/1.2)	Economic Development and Marketing	1.2.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.2.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing Management and Events Plan 2015–2018.	On track
1.3 Work with adjoining local governments to support shared and complementary economic growth priorities. (9.2/1.3)	Economic Development and Marketing	1.3.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.3.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing Management and Events Plan 2015–2018.	On track
1.4 Utilise the city's increasing multiculturalism to diversify economic opportunity in service provision, business development and employment. (9.2/1.4)	Economic Development and Marketing	1.4.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export	1.4.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing Management and Events Plan 2015–2018.	On track
	Arts, Social Development and Community Engagement	1.4.2 Increased participation of multicultural communities in capability building programs.	1.4.2.1 Pro-actively ensure that multicultural community outreach is included in the development of assisted programs from employment and enterprise support.	In progress
			1.4.2.2 Deliver inclusive community learning and information technology programs through Library Services.	On track
			1.4.2.3 Provide support to service providers and community groups.	In progress
			1.4.2.4 Understand the capability building needs of the multicultural community, identify and address gaps in local social services provision.	On track
			1.4.2.5 Develop and deliver an annual calendar of capability building programs to be delivered specific to multicultural needs.	Yet to commence
			1.4.2.6 Plan and deliver a Multicultural Business and Opportunities Expo.	Complete

¹ Depicts Advance Ipswich reference. Numbers in brackets refer to Advance Ipswich Goals and Key Actions.



STRATEGY 2: Provide a full spectrum of life-long learning opportunities, from early learning through schooling to vocational training and tertiary education that aligns skills and education with emerging employment opportunities

Key Actions	Responsibility	Key Outcome	Deliverables	Status
1.5 Promote whole-of-life learning opportunities, particularly early learning and adult learning. (9.2/2.1)	Arts, Social Development and Community Engagement	1.5.1 Increased participation in learning opportunities across targeted community groups.	1.5.1.1 Identify indicators for learning outcomes (early learners and adult learners) to enable information sharing and advocacy, when required.	Complete
			1.5.1.2 Identify opportunities to partner with external organisations (e.g. research, service provisions).	In progress
			1.5.1.3 Provide a range of life-long learning programs and experiences across all ages and life stages (Library Services).	In progress
			1.5.1.4 Introduction of library based facilitated play-group.	In progress
			1.5.1.5 Target year 7 students for library awareness and technology orientation.	Complete
			1.5.1.6 Provide experiential learning opportunities and engagement through the Library Maker Space.	In progress
			1.5.1.7 Provide self-paced learning opportunities with online tutorials available from the Virtual Library Branch.	In progress
			1.5.1.8 As required, assist service providers in the delivery of their learning programs and enhance program outcomes.	On track
1.6 Implement the skilling Ipswich Program which covers community skilling, industry sector skills strategies and Indigenous employment and expands the education and training sector in the city. (9.2/2.2)	Economic Development and Marketing	1.6.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.6.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
1.7 Ensure state, private and tertiary education facilities match population growth and provide adequate skills and knowledge to support local economy and assist people to have rewarding careers. (9.2/2.3)	Economic Development and Marketing	1.7.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.7.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track

STRATEGY 3: Develop the Ipswich City Centre as the regional capital of the Western Corridor of DEQ and as an important regional employment centre

Key Actions	Responsibility	Key Outcome	Deliverables	Status
1.8 Maintain a strong Council presence within the Ipswich CBD as the main administrative centre for the Local Government Area. (9.2/3.1)	Works, Parks and Recreation	1.8.1 Planned relocation of complete Council Administrative Services and Hub Library to new development in Ipswich CBD by 2018–2019.	1.8.1.1 Building Design due for completion by 31 December 2017.	In progress
			1.8.1.2 Relocation and Occupation due for completion by 31 December 2019.	Yet to commence
1.9 Facilitate the development of Ipswich City Centre with a vibrant mix of land uses including government offices and services, commercial premises, retail, key community facilities, food and beverage outlets and higher density inner city living. (9.2/3.3)	Planning and Development	1.9.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.9.1.1 Deliver through Development Assessment.	On track
			1.9.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
1.10 Ensure the Ipswich City Centre is well served with appropriate infrastructure, including digital infrastructure, transport, parklands and public spaces. (9.2/3.6)	Planning and Development	1.10.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	1.10.1.1 Deliver through Development Assessment.	On track
			1.10.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	Complete

STRATEGY 4: Strengthen the local digital economy				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
1.11 Review critical success factors and develop a plan, including a digital infrastructure plan, to support the development of a vibrant local digital economy. (9.2/4.1)	Economic Development and Marketing	1.11.1 Prioritisation and broad integration of the Ipswich Smart City Program.	1.11.1 Implement and continually evolve the Ipswich Smart City Program.	On track
STRATEGY 5: Support the growth and operation of RAAF Base Amberley and associated aerospace and defence support industries				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
1.12 Protect RAAF Base Amberley from land uses and activities that would impact on its operational integrity. (9.2/5.1)	Planning and Development	1.12.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.12.1.1 Deliver through Development Assessment.	On track
			1.12.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
STRATEGY 6: Diversify the local economy				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
1.13 Support the development of education and research facilities and technology and knowledge-based industries. (9.2/6.1)	Economic Development and Marketing	1.13.1 Prioritisation and broad integration of the Ipswich Smart City Program.	1.13.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
1.14 Support economic activity based on retail and hospitality in the existing and proposed centres. (9.2/6.3)	Economic Development and Marketing	1.14.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.14.1.1 Implement and continually evolve the Advance Ipswich Economic Development plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
1.15 Support tourism opportunities based on heritage assets, events, motor and adventure sports, eco-tourism and nature-based recreation, rural areas and farm-based tourism. (9.2/6.4)	Economic Development and Marketing	1.15.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.15.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
1.16 Support transport, logistics, and manufacturing industries, particularly where local SEQ Western Corridor products and agriculture are used. (9.2/6.5)	Economic Development and Marketing	1.16.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.16.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018.	On track
1.17 Support traditional agricultural production and rural activities. (9.2/6.6)	Economic Development and Marketing	1.17.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.17.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018.	On track
1.18 Support emerging and niche agricultural enterprises in rural areas. (9.2/6.7)	Economic Development and Marketing	1.18.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.18.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
1.19 Research, monitor and review market and investment trends to identify opportunities for new business activities. (9.2/6.8)	Economic Development and Marketing	1.19.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	1.19.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
1.20 Retain flexibility in planning scheme provisions to accommodate emerging business activities and economic opportunities. (9.2/6.9)	Planning and Development	1.20.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	1.20.1.1 Deliver through Development Assessment.	On track
			1.20.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track



THEME 2

MANAGING GROWTH AND DELIVERING KEY INFRASTRUCTURE

GOAL 2

Plan and develop a vibrant and sustainable city that accommodates the needs of a diverse and growing population and economy.

STRATEGY 1: Develop a compact, sustainable, mixed use urban form that supports community and economy development

Key Actions	Responsibility	Key Outcome	Deliverables	Status
2.1 Limit urban development to a defined urban footprint thereby protecting important natural environmental areas, waterways, rural areas and scenic landscapes (9.3/1.1)	Planning and Development	2.1.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.1.1.1 Deliver through Development Assessment.	On track
			2.1.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
2.2 Encourage a diversity of housing types, styles and densities that meet community housing needs. (9.3/1.2)	Planning and Development	2.2.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.2.1.1 Deliver through Development Assessment.	On track
			2.2.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
	Arts, Social Development and Community Engagement	2.2.2 Social housing strategy that aligns to projected community needs.	2.2.2.1 Develop Social Housing Policy.	Yet to commence
			2.2.2.2 Commence development of a Social Housing Strategy.	Yet to commence
			2.2.2.3 Commence Stakeholder Engagement Strategy to facilitate the delivery of improved social housing outcomes.	On track
2.3 Encourage higher density development around major centres and transport nodes and corridors including sensitive infill development that conserves and responds appropriately to places of heritage character significance. (9.3/1.3)	Planning and Development	2.3.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.3.1.1 Deliver through Development Assessment.	On track
			2.3.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
2.4 Develop a strong network of centres to support community connectedness and identity and accessibility to services and facilities that contribute to both social and economic outcomes. (9.3/1.4)	Arts, Social Development and Community Engagement	2.4.1 Delivery of Council owned social infrastructure aligned to the Social Infrastructure Plan.	2.4.1.1 Provide accessible and flexible public spaces in Ipswich Libraries.	Complete
			2.4.1.2 Commence development of a Social Infrastructure Strategy (including investment prioritisation framework).	Yet to commence
			2.4.1.3 Develop consistent Operating Model for Council Owned Community Centres.	Complete
			2.4.1.4 Create register of non-Council owned community infrastructure in Ipswich. Develop business process to maintain integrity of data.	Yet to commence
			2.4.1.5 Develop strategy to facilitate increased community access to non-Council owned infrastructure.	Yet to commence
			2.4.1.6 Partner to provide social services outreach (e.g. in community centres, schools etc.).	On track

STRATEGY 1: Develop a compact, sustainable, mixed use urban form that supports community and economy development (continued)

Key Actions	Responsibility	Key Outcome	Deliverables	Status
2.5 Establish a network of regionally significant and local business and industry activity nodes. (9.3/1.5)	Economic Development and Marketing	2.5.1 Ensure an effective framework of priorities, opportunities and alignment is maintained and championed with a measurable focus on factors of employment, investment, development and export.	2.5.1.1 Implement and continually evolve the Advance Ipswich Economic Development Plan 2016–2018 and the Destination Marketing, Management and Events Plan 2015–2018.	On track
2.6 Incorporate relevant provisions and programs to support responsible pet ownership. (9.3/1.7)	Executive Secretariat	2.6.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	2.6.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete

STRATEGY 2: Provide adequate land and infrastructure to support community development and economic activity

Key Actions	Responsibility	Key Outcome	Deliverables	Status
2.7 Planning scheme provisions to provide an adequate supply of serviced land to accommodate demand for business and employment growth and to meet community housing needs. (9.3/2.1)	Planning and Development	2.7.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	2.7.1.1 Deliver through Development Assessment.	On track
			2.7.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
2.8 Facilitate infrastructure planning and delivery arrangements with developers, government agencies and utility providers to ensure infrastructure is delivered in a timely and efficient manner to support both community and economic development. (9.3/2.2)	Planning and Development	2.8.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	2.8.1.1 Deliver through Development Assessment.	On track
			2.8.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track

STRATEGY 3: Provide a transport system that supports the safe, reliable and sustainable movement of people and goods for all travel modes

Key Actions	Responsibility	Key Outcome	Deliverables	Status
2.9 Develop and implement an integrated transport plan that provides a platform for enabling sustainable travel choices through the city being well connected for business, freight and visitors; a convenient and competitive public transport system; and more compact and mixed land uses to reduce trip lengths and make public transport, walking and cycling more viable. (9.3/3.1)	Infrastructure Services	2.9.1 Ensure delivery of actions and outcomes in the Ipswich City Council Transport Plan (iGo) are achieved.	2.9.1.1 Transport Infrastructure Projects. Forward Design. Construction.	In progress
			2.9.1.2 Business Case: Norman Street Bridge.	In progress
			2.9.1.3 iGo Action Plans and Strategies Development.	In progress
			2.9.1.4 10 year Infrastructure Investment Plan review.	In progress
			2.9.1.5 Planning Studies and Data Analysis.	In progress



STRATEGY 4: The city's heritage is conserved				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
2.10 Places and items of cultural heritage significance are identified, protected and used appropriately. (9.3/4.1)	Planning and Development	2.10.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes	2.10.1.1 Deliver through Development Assessment.	On track
			2.10.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
	Arts, Social Development and Community Engagement	2.10.2 Preservation and accessibility of digital heritage resources.	2.10.2.1 Ensure accessibility and ease of access to the Library Services' Picture Ipswich Collection.	Complete
			2.10.2.2 Curate and promote heritage resources through Library Services.	On track
	Arts, Social Development and Community Engagement	2.10.3 Preservation and accessibility of primary cultural heritage material.	2.10.3.1 Ipswich Library Services continues to cultivate internal and external networks to gain access to private heritage collections for preservation purposes.	On track
			2.10.3.2 Continue to preserve and exhibit significant items of cultural heritage relating to Ipswich in the Ipswich Art Gallery.	On track
2.11 Council continues to provide a heritage awareness, education and promotions program, including a free heritage adviser service for owners of listed historic properties. (9.3/4.2)	Planning and Development	2.11.1 These initiatives continue to be delivered through the Ipswich Heritage Program.	2.11.1.1 Continue to provide free Heritage Advisor Service.	On track
STRATEGY 5: Provide an integrated open space network that is accessible and meets the recreational needs of residents and visitors				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
2.12 Provide access to major waterways through waterside parks and linear open space. (9.3/5.2)	Works, Parks and Recreation	2.12.1 Ongoing planning and delivery of shared pedestrian / cycle pathways through Ipswich's vast linear open space corridors.	2.12.1.1 Incorporate recommendations from Water-Based Recreation facilities Plan into development of Council's future capital works program.	Complete
	Works, Parks and Recreation	2.12.2 Ongoing planning and delivery of open space infrastructure which facilitates community access to the Bremer and Brisbane Rivers, and local creeks.	2.12.2.1 Continue partnering with development industry to ensure quality open space outcomes.	Complete



THEME 3

CARING FOR OUR COMMUNITY

GOAL 3

Create a city that values its past and embraces opportunities to work together for the betterment of the community.

STRATEGY 1: Inform, educate and celebrate with the community those elements of our history that have shaped our identity

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.1 Develop a clear understanding of what unites us and forms the city's identity. (9.4/1.1)	Economic Development and Marketing	3.1.1 Active citizen and stakeholder engagement informing strategic marketing and communications.	3.1.1.1 Implement and continually evolve a City of Ipswich perception and positioning framework.	On track
	Arts, Social Development and Community Engagement	3.1.2 Celebration of the contribution of diverse communities.	3.1.2.1 Partner with C&K to deliver the Celebrate Series (Library Services).	On track
			3.1.2.2 Host the Cultural Train (touring musical tour group) performance in partnership with BEMAC.	On track
			3.1.2.3 Develop and deliver an annual events calendar that includes diverse range of activities.	On track
3.2 Strengthen Council's branding of Ipswich to align with our identity and changing communities. (9.4/1.3)	Economic Development and Marketing	3.2.1 Active citizen and stakeholder engagement informing strategic marketing and communications.	3.2.1.1 Implement and continually evolve a City of Ipswich perception and positioning framework.	On track
3.3 Implement a regular program of community opinion surveys to track changes in the values that impact Council's policy development and service delivery. (9.4/1.4)	Arts, Social Development and Community Engagement	3.3.1 Decision making informed by community needs.	3.3.1.1 Develop Community Research Strategy (that facilitates regular measurement of community values).	On track
			3.3.1.2 Conduct community survey that provides a baseline assessment of community values (to inform policy and service delivery decision making).	Yet to commence
			3.3.1.3 Commence implementation of knowledge management methodologies to facilitate sharing of research outcomes across Council.	Yet to commence
			3.3.1.4 Commence development of social policy framework that reflects community values.	Yet to commence

Strategy 2: Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.4 Develop greater understanding of community needs through community engagement, research and analysis to inform program, service and facility planning and delivery. (9.4/2.1)	Arts, Social Development and Community Engagement	3.4.1 Greater connectedness between data/information and decision making.	3.4.1.1 Conduct annual Library customer satisfaction survey.	On track
			3.4.1.2 Develop Community Engagement Strategy that identifies approach to community research (that identifies the current and future needs of the City's diverse and rapidly growing community).	Complete
			3.4.1.3 Commence implementation of knowledge management methodologies to facilitate sharing of research outcomes across Council.	Yet to commence
			3.4.1.4 Use of library systems metrics, social media input and customer surveys to inform planning and delivery of library services and outreach programs.	On track



Strategy 2: Invest in data collection, analysis and targeted research to provide the evidence base for development of strategy and resource (continued)

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.5 Develop a comprehensive set of indicators to inform the community on the direction of socioeconomic change and progress in achieving desired social and economic outcomes. (9.4/2.2)	Arts, Social Development and Community Engagement	3.5.1 Community informed and engaged through planned communication.	3.5.1.1 Develop Community Engagement Strategy / Communication Plan that includes a transparent approach to reporting direction and progress of social change.	Complete
			3.5.1.2 Deliver a series of community information sessions to communicate: results and other information relating to 2016 Census and planned Council response to emerging social issues.	Complete
3.6 Develop a research policy to maximise the benefits of collaboration with education and research institutes. (9.4/2.3)	Arts, Social Development and Community Engagement	3.6.1 Realised benefits to the community as a direct result of research partnerships.	3.6.1.1 Implement consistent use of Council's Research Assessment Tool which assesses the design and objectives of incoming research proposals.	On track
			3.6.1.2 Develop a Social Research Partnerships Policy and/or Strategy.	Yet to commence
			3.6.1.3 Pro-actively investigate opportunities for social research investment or partnerships.	Yet to commence
3.7 Establish collaborative agreements for the co-operative development and sharing of socioeconomic data across the region. (9.4/2.4)	Arts, Social Development and Community Engagement	3.7.1 Ability to benchmark performance across a range of metrics.	3.7.1.1 Develop data sharing protocols to inform formal Agreements on how shared data can be used.	On track
			3.7.1.2 Establish partnerships with government agencies (e.g. QPS, Queensland Health) to share and/or build a variety of social datasets.	On track
3.8 Increase the use of on-line and digital communications to deliver and promote services and information to the community. (9.4/2.5)	Economic Development and Marketing	3.8.1 Prioritisation and broad integration of the Ipswich Smart City Program.	3.8.1.1 Implement and continually evolve the Ipswich Smart City Program.	Complete
	Arts, Social Development and Community Engagement	3.8.2 Increased digital engagement of communities.	3.8.2.1 Strategic use of library systems and digital marketing channels to promote engagement and use of resources, events and programs.	On track
			3.8.2.2 Determine the community's reliance, confidence and preference for sourcing information via Council's on line and digital communications.	Yet to commence
			3.8.2.3 Develop a Community Engagement Strategy/ Communication Plan that includes the use of digital engagement to optimise reach.	Yet to commence
			3.8.2.4 Commence implementation of digital knowledge management and communication methodologies to promote social services and other relevant information (e.g. community events) to community stakeholders.	Yet to commence

STRATEGY 3: Adopt and deliver an explicit Community Development framework tailored to the needs of the varied communities				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.9 Develop a community development plan for our communities of place and interest. (9.4/3.1)	Arts, Social Development and Community Engagement	3.9.1 Increased capability of, and participation by, communities.	3.9.1.1 Develop Community Development Plan that identifies; local communities of place, issues & challenges and development strategies for implementation.	Complete
3.10 Facilitate capacity building through a comprehensive community development training program. (9.4/3.2)	Arts, Social Development and Community Engagement	3.10.1 Increased resilience through strength of community leadership.	3.10.1.1 Identify community needs with regards to capacity building.	Yet to commence
			3.10.1.2 Develop a Community Capacity Strategy that; identifies the needs of a diverse community, documents a stakeholder engagement strategy for the purposes of advocacy and identifies capacity building initiatives that bridge the gap between needs and services currently available.	Yet to commence
			3.10.1.3 Advocate with external agencies and service providers for the development of a suite of capacity building initiatives that meet diverse community needs.	On track
			3.10.1.4 Develop and implement capacity building program of work.	On track
3.11 Enhance the capacity of the city's community facilities to link community needs with appropriate services. (9.4/3.3)	Works, Parks and Recreation	3.11.1 Planning and design of three (3) new community facilities being Redbank Plains South Local Community Centre, Springfield Central Hub Library and Rosewood Library.	3.11.1 The Redbank Plains South Local Community Centre and Springfield Central Hub Library to be delivered in 2017–2018	In progress
	Arts, Social Development and Community Engagement	3.11.2 Plans for, and design of, community facilities are informed by community needs.	3.11.2.1 Update service mapping data to get a current overview or clustering of services by geographic location.	On track
			3.11.2.2 Develop functional purpose information for new community facilities that ensures that design meets social needs.	On track
3.12 Ensure the needs of the city's growing child and youth population are incorporated through the adoption of a child and youth friendly community policy. (9.4/3.4)	Arts, Social Development and Community Engagement	3.12.1 Closer alignment to child friendly city principles.	3.12.1.1 Develop indicators and/or framework for a child friendly community.	Yet to commence
			3.12.1.2 Develop policy framework to ensure that the City's design and service delivery meets the requirements of a child friendly city.	Yet to commence
			3.12.1.3 Align the State of the Children's Report to child friendly principles.	Yet to commence
3.13 Build productive relationships with the city's schools to maximise their positive impact on the community. (9.4/3.5)	Arts, Social Development and Community Engagement	3.13.1 Greater engagement with targeted communities.	3.13.1.1 Develop and maintain strong relationships between Library Services and education providers through targeted programs, events and outreach visits.	Complete
	Arts, Social Development and Community Engagement	3.13.2 Increased community use of schools.	3.13.2.1 Develop collaborative engagement network with school representatives.	On track
			3.13.2.2 Partner with schools to develop and deliver targeted programs such as Protégé Master Classes, School Holiday Programs, Baby Rhyme Time, SEED, immunisation etc.	On track
	Arts, Social Development and Community Engagement	3.13.3 Increased community access to learning.	3.13.3.1 Provide reference assistance, support and resources as identified through Library Services.	On track
			3.13.3.2 Provide professional development for coding and robotics.	On track
			3.13.3.3 Maintain formal partnership agreement with Ipswich District Teacher Librarian Network.	On track



STRATEGY 4: Foster collaboration, partnerships and use of evidence to shape service planning and delivery for the benefit of our communities

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.14 Facilitate service planning and delivery arrangements with government and non-government agencies utilising Council's evidence base to ensure services are delivered in an equitable, timely and efficient manner to meet community needs. (9.4/4.1)	Arts, Social Development and Community Engagement	3.14.1 Coordinated social service delivery informed by social data.	3.14.1.1 Establish strategic engagement networks with Government and Non-Government Agencies to; share social data and ensure appropriate decision making in the delivery of services.	On track
3.15 Support local community service agencies to improve their effectiveness through local interagency collaborations and partnerships. (9.4/4.2)	Arts, Social Development and Community Engagement	3.15.1 Optimised social service delivery.	3.15.1.1 Establish strategic engagement networks with Government and Non-Government Agencies to; share social data and ensure appropriate decision making in the delivery of services.	On track

STRATEGY 5: Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.16 Implement a Community Events program across the city that includes community and family activities. (9.4/5.1)	Arts, Social Development and Community Engagement	3.16.1 Greater family participation in public programs.	3.16.1.1 Develop and deliver an annual events program that promotes and encourages family participation.	On track
			3.16.1.2 Develop and implement a communication strategy to maximise access to and knowledge of the calendar of events.	On track
3.17 Develop awareness and education programs relating to health care intervention and prevention, healthy eating, healthy lifestyles and well-being. (9.4/5.2)	Arts, Social Development and Community Engagement	3.17.1 Increased engagement of community members in their own health outcomes.	3.17.1.1 Promote Words for Wellness initiative and resources.	On track
			3.17.1.2 Maintain and develop Words for Wellness MOU with associated Partners.	On track
			3.17.1.3 Develop and deliver a program of health awareness and education programs relevant to the high risk health needs of Ipswich residents.	On track
3.18 Utilise Planning Scheme provisions to encourage active recreation, the use of active transport and the development of walkable, mixed use neighbourhoods. (9.4/5.3)	Planning and Development	3.18.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and the Local Government Infrastructure Plan and are delivered through appropriate development outcomes.	3.18.1.1 Deliver through Development Assessment.	On track
			3.18.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track
3.19 Acknowledge, promote and support the success and participation of Ipswich residents and teams in local, regional, national and international sporting events. (9.4/5.4)	Works, Parks and Recreation	3.19.1 Continue to support and provide Council's sporting Event Sponsorship Program.	3.19.1.1 Sport and Recreation Officers' continued promotion of the program through liaison with local clubs to host local, district, regional, state, national and international sporting events within the boundaries of the city.	Complete
			3.19.1.2 Sport and Recreation Officers' continued promotion of the program through partnerships with local, state and national sporting organisations.	Complete
			3.19.1.3 Continued efforts to develop local club development plans to pro-actively seek infrastructure funding opportunities to meet event hosting facility requirements.	Complete

STRATEGY 5: Foster a diverse range of activities to promote sustainable, healthy lifestyles and community well-being (continued)

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.20 Plan and deliver a diverse range of cultural programs to engage the Ipswich community, celebrate Ipswich's cultural heritage and foster cultural development. (9.4/*)	Arts, Social Development and Community Engagement	3.20.1 Broad community participation in the arts.	3.20.1.1 Develop Ipswich's Arts and Cultural Strategy and governance framework for public art.	Complete
			3.20.1.2 Deliver a broad range of cultural programs as part of the Library Services programming.	On track
	Arts, Social Development and Community Engagement	3.20.2 Increased cultural tourism.	3.20.2.1 Facilitate delivery of Ipswich Poetry Feast.	On track
			3.20.2.2 Support the Story Arts Festival.	Complete
			3.20.2.3 Develop and deliver a diverse range of high quality exhibitions and activities at the Ipswich Art Gallery.	On track
			3.20.2.4 Build capacity and capability of local artists.	On track
			3.20.2.5 Actively support, develop and engage with the local performing arts community ensuring a balanced program is delivered celebrating and enriching the cultural diversity of the City.	On track

STRATEGY 6: Build on the success of Council's community safety programs to address new and emerging issues

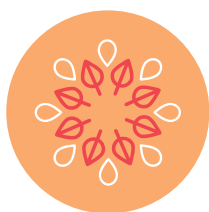
Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.21 Develop a set of community safety indicators to track our progress on meeting community expectations. (9.4/6.1)	Arts, Social Development and Community Engagement	3.21.1 Community safety expectations are formed on the basis of an agreed set of performance indicators.	3.21.1.1 Develop a suite of Community Safety Performance Indicators.	Yet to commence
	Arts, Social Development and Community Engagement	3.21.2 Work program aligned to deliver improvement measured by agreed key performance indicators.	3.21.2.1 Programs relating to addressing community safety and perception of personal safety measured by performance indicators.	Yet to commence
3.24 Delivery of the Safe City program aligned to crime prevention and community safety plans. (9.4/6.4)	Executive Secretariat	3.24.1 The Safe City network and program is incorporated in projects and plans to realise a reduction in crime in public places and an increased sense of community safety.	3.24.1.1 Safe City program is listed as a stakeholder in various Council strategies and programs (e.g. Crime Prevention Plan; Smart City Strategy Project Plans).	Complete
3.25 Facilitate programs, education and awareness on reducing public health risks in the community. (9.4/6.6)	Executive Secretariat	3.25.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	3.25.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete

STRATEGY 7: Invest in social infrastructure to build a distinctive Ipswich identity and to maximise economic and social outcomes

Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.26 Develop and implement an Arts and Culture Strategy to reflect the current and future needs of the city. (9.4/7.1)	Arts, Social Development and Community Engagement	3.26.1 Approved strategy becomes the baseline for consistent and goal oriented decision making.	3.26.1.1 Development of an evidence-based Needs Analysis and Business Plan to support future funding opportunities.	Complete
			3.26.1.2 Develop concept design for new facility.	On track
3.27 Develop a new Regional Performing Arts Centre in the Ipswich CBD. (9.4/7.1)	Arts, Social Development and Community Engagement	3.27.1 Obtain 'in-principle' State and Federal Government support.	3.27.1.1 Updating of the State Government "Maturing the Infrastructure Pipeline Project" completed through submission of above Needs Analysis and Business Case.	On track
3.29 Ensure the library services strategy is responsive to the emerging need for a digital approach. (9.4/7.4)	Arts, Social Development and Community Engagement	3.29.1 That the Library's digital strategy aligns to community expectation and Council's digital aspiration.	3.29.1.1 Develop Library Strategy 2017–2022.	On track
			3.29.1.2 Deliver key requirements to achieve eSmart Library Service status.	On track
			3.29.1.3 Deliver Virtual Library Branch.	On track
			3.29.1.4 Deliver high performing eResource collections.	On track
			3.29.1.5 Provide digital literacy programming across all age ranges.	On track

STRATEGY 8: Develop greater community resilience and readiness				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
3.30 Work in partnership with other levels of government and other agencies to ensure effective responses to disasters and emergencies. (9.4/8.1)	Works, Parks and Recreation	3.30.1 An approved and endorsed Local Disaster Management Plan is in place with an annual review process.	3.30.1.1 Submit to Council and LDMG for endorsed.	Complete
			3.30.1.2 Conduct a gap analysis of released state planning instruments.	Complete
			3.30.1.3 Develop draft LDMP.	Complete
			3.30.1.4 Undertake stakeholder consultation on draft plan.	Complete
			3.30.1.5 Undertake stakeholder consultation.	Complete
3.31 Develop and provide information to the community regarding effective responses to disasters and emergencies. (9.4/8.2)	Works, Parks and Recreation	3.31.1 Emergency Management Strategy to be developed to provide a framework for public information.	3.31.1.1 Identify strategies for progression of emergency management framework.	Complete
			3.31.1.2 Develop draft strategy.	Yet to commence
			3.31.1.3 Undertake stakeholder consultation on draft plan.	Yet to commence
			3.31.1.4 Submit to Council.	Yet to commence
3.32 Facilitate capacity building and leadership to enhance resilience in the community. (9.4/8.3)	Works, Parks and Recreation	3.32.1 Development of a communication strategy as part of the overall Emergency Management Strategy.	3.32.1.1 Identify strategies for progression of emergency management framework, this must include a communications element.	Complete
			3.32.1.2 Develop draft strategy.	Yet to commence
			3.32.1.3 Undertake stakeholder consultation on draft plan.	Yet to commence
			3.32.1.4 Submit to Council.	Yet to commence
3.33 Use Planning Scheme provisions to appropriately manage the risks arising from natural and other hazards. (9.4/8.4)	Planning and Development	3.33.1 Ensure relevant provisions are contained in the Ipswich Planning Scheme and are delivered through appropriate development outcomes.	3.33.1.1 Deliver through Development Assessment.	On track
			3.33.1.2 Monitor effectiveness of relevant planning scheme provisions and amend/update where necessary.	On track





THEME 4

CARING FOR OUR ENVIRONMENT

GOAL 4

Important areas of native habitat are conserved, the city's important waterways are protected and their water quality enhanced, and the city responds appropriately to climate change and uses resources prudently.

STRATEGY 1: Develop and implement an integrated approach to the planning and management of nature conservation matters in partnership with the community, private land owners and government agencies

Key Actions	Responsibility	Key Outcome	Deliverables	Status
4.1 Review the Conservation Partnerships Program and implement changes. (9.5/2.1)	Works, Parks and Recreation	4.1.1 Highly effective partnership program with financial and technical incentives to support conservation and waterway health improvement on private land.	4.1.1.1 Develop and implement a Koala Conservation Agreement.	Complete
			4.1.1.2 Remove the free nest boxes from Habitat Gardens.	Complete
4.2 Provide strategic delivery of environmental offsets across the city. (9.5/2.2)	Works, Parks and Recreation	4.2.1 Work in partnership with offset brokers / organisations in the strategic delivery of environmental offsets in alignment with the Nature Conservation Strategy and Koala Habitat Management Plan.	4.2.1.1 Delivery of offsets with Cherish the Environment Foundation.	Complete
			4.2.1.2 Koala and Brush-Tailed Rock Wallaby Habitat restoration projects undertaken.	In progress
	Works, Parks and Recreation	4.2.2 Delivery of the iconic species programs (Koala, Brush-tailed Rock Wallaby, Platypus, Melaleuca Irbyana, Cooneana Olive).	4.2.2.1 Protected and significant plant program to be developed.	In progress

STRATEGY 2: Waterways are protected and managed to achieve enhanced environmental, ecological and water quality outcomes

Key Actions	Responsibility	Key Outcome	Deliverables	Status
4.3 Work in partnership with property owners, community groups and government agencies to protect and better manage important waterways, wetlands and groundwater resources. (9.5/3.1)	Works, Parks and Recreation	4.3.1 Improved waterway and wetland health.	4.3.1.1 Deliver Habitat Connections program in alignment with Beautiful Ipswich.	Complete
	Works, Parks and Recreation	4.3.2 Improve aquatic habitat diversity.	4.3.2.1 Deliver Habitat Connections program in alignment with Beautiful Ipswich.	Complete
	Works, Parks and Recreation	4.3.3 Improved riparian condition and extent.	4.3.3.1 Deliver Habitat Connections program in alignment with Beautiful Ipswich.	Complete
	Works, Parks and Recreation	4.3.4 Implement the Waterway Partnership program working with private landholders to restore riparian corridors and reduce erosion risks.	4.3.4.1 Deliver Habitat Connections program in alignment with Beautiful Ipswich.	Complete
4.4 Implement appropriate pollutant control mechanisms, particularly for sediment and erosion during the construction phase of development. (9.5/3.2)	Executive Secretariat	4.4.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	4.4.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete
4.6 Ensure effective catchment and floodplain management. (9.5/3.4)	Works, Parks and Recreation	4.6.1 Review and implementation of the Waterway Health Strategy.	4.6.1.1 Develop a revised Waterway Health Strategy.	Complete
	Works, Parks and Recreation	4.6.3 Maintain up-to-date flood studies.	4.6.3.1 Undertake the Bremer River Catchment Flood Study.	In progress
	Works, Parks and Recreation	4.6.4 Delivery of the Habitat Connections Program.	4.6.4.1 Rehabilitation of program location sites through the removal of pest plants and re-vegetation with native plants.	Complete
	Works, Parks and Recreation	4.6.5 Delivery of Catchment Corridor Plans.	4.6.5.1 Develop the Deebling Creek Corridor Plan.	Complete



STRATEGY 3: Enhance urban greening				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
4.7 Undertake street tree planting and landscaping and protect significant vegetation within road reserves. (9.5/4.2)	Works, Parks and Recreation	4.7.1 Planning, design and implementation of stage 1 "My Suburb, My City" Beautification program for Collingwood Park and Riverview.	4.7.1.1 Street trees planted along key major thoroughfares including Collingwood Drive, Namatjira Drive and Lawrie Drive, Collingwood Park and Old Ipswich Road, Riverview. A further nominated suburb list for roll-out in 18/19 of further street tree planting on major thoroughfares to be finalised following discussions with relevant divisional Councillors.	Complete
	Works, Parks and Recreation	4.7.2 Conduct Street Tree Asset capture and Assessment.	4.7.2.1 Identified Resource requirement and currently undertaking asset capture (Several suburbs completed) .	Complete
	Works, Parks and Recreation	4.7.3 Complete footpath garden Asset capture and mapping.	4.7.3.1 Identified Resource requirement and currently undertaking asset capture (Several suburbs completed).	Complete
	Works, Parks and Recreation	4.7.4 Complete condition assessment of existing gardens to identify a possible refurbishment program.	4.7.4.1 Incorporate with Beautiful Ipswich program. (Stage one currently reviewing).	Complete
	Works, Parks and Recreation	4.7.5 Strategic plan identifying possible Street Tree planting opportunities (where are their gaps) and develop a Street Tree planting program.	4.7.5.1 Incorporate with Beautiful Ipswich program. (Stage one currently reviewing).	Complete
	Works, Parks and Recreation	4.7.6 Strategic plan identifying possible Footpath garden capital opportunities (New) and develop a Footpath garden capital program.	4.7.6.1 Incorporate with Beautiful Ipswich program. (Stage one currently reviewing).	Complete
	Works, Parks and Recreation	4.7.7 Review current maintenance program, including Street Trees and Footpath gardens.	4.7.7.1 Draft a resource plan for the 2017–2018 Maintenance Program.	Yet to commence
STRATEGY 4: Use resources efficiently and sustainably				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
4.8 Waste is treated as a resource and is minimised through reducing, reusing and recycling. (9.5/5.1)	Works, Parks and Recreation	4.8.1 Maximise diversion of waste from landfilling through the kerbside recycling & green waste services and public transfer stations.	4.8.1.1 Promote the waste diversion services provided by Council to the local community.	Complete
			4.8.1.2 Investigate how Council will implement the Container Refund Scheme to provide the greatest benefits for Ipswich residents.	Complete
			4.8.1.3 Participate in the Council of Mayors working groups on diversion of specific waste materials from landfilling.	Complete
			4.8.1.4 Support businesses that manufacture products using recycled content.	Complete
			4.8.1.5 Investigate measures to divert priority waste materials from landfilling such as glass, concrete and tyres.	Complete
4.9 Water is treated as a precious resource within a total water cycle management framework. (9.5/5.3)	Works, Parks and Recreation	4.8.2 Develop and implement the Resource Optimisation Plan.	4.8.2.1 Approve and implement the Materials Recovery Plan.	In progress
	Works, Parks and Recreation	4.9.1 Review and implement the Integrated Water Strategy.	4.9.1.1 Develop business cases for further conversion to river supply for irrigation purposes at Council sporting fields where feasible and cost effective.	Yet to commence
	Works, Parks and Recreation	4.9.2 Identify and deliver water saving projects, including the use of technology for minimising water use in Council facilities and sports fields.	4.9.2.1 Finalise conversion of irrigation supply from town to river supply at the Tivoli Sporting Complex.	Complete
	Works, Parks and Recreation	4.9.4 Delivery of stormwater improvement projects, including stormwater harvesting; stormwater offsets, rain gardens.	4.9.4.1 Finalise the implementation of the Redbank Plains Recreation Reserve storm water harvesting project.	Complete

STRATEGY 5: Improve environmental awareness, education and compliance				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
4.10 Ensure appropriate compliance is undertaken in relation to littering, dumping and air and water pollution. (9.5/6.2)	Executive Secretariat	4.10.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	4.10.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete





THEME 5

LISTENING, LEADING AND FINANCIAL MANAGEMENT

GOAL 5

Visionary and accessible leadership is provided that consults and communicates on key decisions and delivers sound financial management and good governance outcomes.

STRATEGY 1: The Mayor and Councillors represent the Ipswich community and provide comprehensive strong and visionary leadership

Key Actions	Responsibility	Key Outcome	Deliverables	Status
5.1 The accessibility to and the visibility of the Mayor and Councillors are maintained. (9.6/1.1)	Finance and Corporate Services	5.1.1 Maintain the accessibility of mayor and elected members in public and media platforms.	5.1.1.1 Conduct media enquiries and requests for Councillors in accordance with policy and guidelines.	On track
			5.1.1.2 Conduct advertising and promotional activities in accordance with policy and guidelines.	On track
			5.1.1.3 Provide electorate offices with up-to-date and current information about Council activities and initiatives.	On track
			5.1.1.4 Development and Implementation of Line of Sight Program.	In progress
	Finance and Corporate Services	5.1.2 Mayor's office and electorate offices have capacity, resources and visibility within the community.	5.1.2.1 Support electorate offices with appropriate resources and capacity to deliver high standards of service.	On track
			5.1.2.2 Electorate officers are provided with training and development opportunities.	On track
			5.1.2.3 Ensure electorate offices are visible and accessible to the community.	Complete
5.2 The Mayor and Councillors continue to promote and advocate on behalf of the city and the community. (9.6/1.2)	Finance and Corporate Services	5.2.1 Elected members undertake roles and responsibilities to a high standard.	5.2.1.1 Provide advocacy role on behalf of community or individuals where required.	Complete
			5.2.1.2 Respond effectively to issues impacting on the City and community.	Complete
			5.2.1.3 Ensure effective and responsible policy and decision making.	On track
			5.2.1.4 Maintain a high standard of ethical conduct and transparent decision making.	Complete
	Finance and Corporate Services	5.2.2 Monitor and review Council's performance, strategic and operational reporting.	5.2.2.1 Reporting and monitoring is reviewed for effectiveness and performance outcomes.	On track
			5.2.2.2 Ensure reporting to Council is timely and accurate.	On track
			5.2.2.3 Exception reporting is provided to Council where required.	On track

STRATEGY 1: The Mayor and Councillors represent the Ipswich community and provide comprehensive strong and visionary leadership
(continued)

Key Actions	Responsibility	Key Outcome	Deliverables	Status
5.5 Council maintains a key focus on customer service and meeting the needs of the community. (9.6/2.3)	Finance and Corporate Services	5.5.1 Meet or exceed corporate targets for customer service standards.	5.5.1.1 Achieve first-point-of-contact resolution when answering customer enquiries.	On track
			5.5.1.2 Answer incoming customer calls directly in a timely manner.	On track
			5.5.1.3 Ensure rate arrears are kept low.	Target not met
			5.5.1.4 Complete customer service requests in a timely manner.	On track
			5.5.1.5 Register and task all types of incoming Council communication in a timely manner.	On track
			5.5.1.6 Development and Implementation of Line of Sight Program.	In progress
5.6 Councillors and staff are provided with the necessary skills, training and resources to make informed, effective, efficient, impartial and timely decisions. (9.6/3.1)	Finance and Corporate Services	5.6.1 Council continues to provide training, development and resources to Councillors and staff to enable and support, effective, informed, timely and impartial decision making.	5.6.1.1 Deliver training and development aligned to performance appraisal development plans.	In progress
			5.6.1.2 Corporate training and development opportunities are available for all employees.	Yet to commence
			5.6.1.3 Councillors are provided with appropriate training opportunities.	Complete
5.7 Council information is accurate and managed effectively to ensure appropriate access, confidentiality and security. (9.6/3.2)	Finance and Corporate Services	5.7.1 Maintain an open and transparent approach to information.	5.7.1.1 Provide policies and procedures that are up-to-date.	On track
			5.7.1.2 Maintain privacy principles and provide access to information where required.	On track
			5.7.1.3 Effectively manage and resolve administrative action complaints.	On track
			5.7.1.4 Review and maintain a strategic approach to information and retention.	In progress
			5.7.1.5 Development and Implementation of Line of Sight Program.	In progress
	Finance and Corporate Services	5.7.2 Review and maintain Council's enterprise risk management framework.	5.7.2.1 Update the Enterprise Risk Management Framework.	On track
			5.7.2.2 Report to Executive Management on corporate exposures.	In progress
			5.7.2.3 Regular monitoring of risks and opportunities.	In progress
			5.7.2.4 Monitor insurance exposures and risks to control premiums.	On track
5.8 Aim to operate Council's finances with a modest surplus. (9.6/4.1)	Finance and Corporate Services	5.8.1 Ensure sound budgeting principles consistent with long-term financial targets.	5.8.1.1 Regularly update and review Council's long term financial plan (LTFP).	Complete
			5.8.1.2 Review input assumptions and financial sustainability targets as part of preparation of the LTFP.	Complete
			5.8.1.3 Prepare Council's annual budget in line with financial targets set out in the LTFP.	Complete
			5.8.1.4 Monitor and report Council's performance compared to budget.	Complete
5.9 Manage and reduce the city's debt on the basis of 'don't spend more than you earn, and borrow for assets only'. (9.6/4.2)	Finance and Corporate Services	5.9.1 Effectively manage revenue sources relative to debt and service levels.	5.9.1.1 Manage Council's debt in accordance with Council's debt policy.	In progress
			5.9.1.2 Forecast Council's debt position as part of Council's long term financial planning and budget process.	Complete
			5.9.1.3 Monitor and review Council's financial performance ratios and targets.	Complete



STRATEGY 2: Provide comprehensive and meaningful community engagement to inform Council decision making				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
5.3 Council decisions are better informed through meaningful engagement with the community. (9.6/2.1)	Arts, Social Development and Community Engagement	5.3.1 Data and information provided to Council reflects community needs.	5.3.1.1 Develop Community Research Strategy.	On track
			5.3.1.2 Conduct community survey that provides a baseline assessment of community values, needs and feedback (to inform decision making).	Yet to commence
			5.3.1.3 Commence implementation of knowledge management methodologies to facilitate sharing of research outcomes across Council.	Yet to commence
			5.3.1.4 Link the statistical data with community engagement findings in order to strengthen the design and delivery of good community engagement projects.	On track
5.4 Community engagement is tailored to the needs of the community and the project. (9.6/2.2)	Arts, Social Development and Community Engagement	5.4.1 Efficient and outcome-focused community engagement.	5.4.1.1 Develop project specific Community Engagement Plans, as appropriate, that customises engagement strategy to target community.	On track
STRATEGY 5: Good neighbourly relations are maintained through effective dispute resolution, community education and compliance.				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
5.10 The community is provided with information, education and tools to minimise and, if necessary, resolve neighbourhood disputes and to be aware of their obligations under laws and regulations. (9.6/5.1)	Executive Secretariat	5.10.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	5.10.1.1 Actions are listed in the Health and Amenity Plan under Customer Centric priorities and include outputs and outcomes that will be achieved within the financial year.	Complete
5.11 Council undertakes inspections and appropriate compliance action in respect to nuisance activities. (9.6/5.2)	Executive Secretariat	5.11.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	5.11.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete
STRATEGY 6: Maintain a consistent and efficient approach to laws and compliance activities across the city.				
Key Actions	Responsibility	Key Outcome	Deliverables	Status
5.12 The community is provided with information and access on how to apply for and comply with licences and permit conditions, and obligations under local laws and legislation. (9.6/6.1)	Executive Secretariat	5.12.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	5.12.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete
5.13 Council will undertake programmed inspections and patrols and will respond to requests made by the community to ensure quality of life is being maintained across the city. (9.6/6.2)	Executive Secretariat	5.13.1 Ensure delivery of actions and outcomes in the Ipswich City Council Health and Amenity Plan are achieved.	5.13.1.1 Actions are listed in the Health and Amenity Plan under various priorities and include outputs and outcomes that will be achieved within the financial year.	Complete
5.14 Council has local laws that are contemporary, sustainable and efficient for the good governance of the Local Government Area. (9.6/6.3)	Executive Secretariat	5.14.1 The local laws provide clear and consistent outcomes for Council and the community in resolving compliance matters and are reviewed regularly.	5.14.1.1 A policy will be developed to provide a framework for how and when local laws will be reviewed to ensure they contain no redundant provisions and are contemporary regulatory tools.	Complete

COMMERCIAL ENTITIES



BENEFICIAL ENTERPRISES

In accordance with section 41 of the *Local Government Act 2009*, the following beneficial enterprises were conducted by Council during the 2017–2018 financial year. 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.

- Ipswich City Properties Pty Ltd
- Ipswich City Developments Pty Ltd
- Ipswich City Enterprises Pty Ltd
- Ipswich City Enterprises Investments Pty Ltd
- Ipswich Motorsport Park Pty Ltd
- Cherish the Environment Foundation Limited.

IPSWICH CITY PROPERTIES PTY LTD

A wholly owned subsidiary of Council, Ipswich City Properties Pty Ltd was established to provide a business vehicle to support the commercial activities of Council in generating revenue additional to traditional fees and charges including rates revenue. Its specific objective is to undertake all activities required to carry out and complete the acquisition, redevelopment, management and sale of Ipswich City Square and thereby to stimulate the revitalisation of the Ipswich Central Business District (CBD) under the Ipswich Central Redevelopment Project. The project is also designed to enhance Ipswich's position as the Principal Regional Activity Centre of the Western Corridor.

The Ipswich Central Redevelopment Project is a transit oriented development in the CBD incorporating planned retail, commercial and civic offices, residential, cultural and recreational outcomes, including upgrades to both Nicholas Street and Union Place. The project has an estimated development timeline of approximately ten years. The key focus is on 24/7 vitality and inner city living with the creation of a vibrant urban centre and a street based retail precinct centred around a new purpose built Council administration building and a state of the art city library. The retail component is intended to be strongly focused on food, beverage and entertainment, all of which will be designed as much as possible to provide a distinct point of difference to that offered by Riverlink shopping centre located across the Bremer River. There is also scope to potentially accommodate a new performing arts centre as well as the provision of public art and a high quality public realm with improved visual and physical connections between the CBD and the Bremer River.

Significant activities conducted by the company in the 2017–2018 financial year included:

- In February 2018, a Development Agreement between the company and epc.Pacific Pty Ltd to undertake the next stages of the Ipswich Central Redevelopment Project along with an Agreement for Lease (AFL) with Council were terminated following consensus by Council. Reports by McGrath Nicol and the Queensland Treasury Corporation recommended the redevelopment be undertaken internally (by Council)
- Planning and design (based on the extensive community feedback received) is proceeding on both the new civic and community precinct and the administration building
- Completion of the subdivision of the site for the future administration building
- Sale of land for all subsequent development stages is to be finalised in the 2018–2019 financial year after the final subdivision of the civic area is completed to ensure the required commercial and civic development outcomes are achieved
- Completion of the demolition to the civic area and the area for the future administration building and the deconstruction of the Commonwealth Hotel
- Development approval for the future administration building
- Development application lodged for all other areas of the CBD redevelopment
- The Ipswich City Square leasing strategy continued to focus on maximising flexibility for the future staging of the Ipswich Central Redevelopment Project by retaining as many tenants as possible on a monthly holdover basis.

IPSWICH CITY DEVELOPMENTS PTY LTD

Ipswich City Developments Pty Ltd (a wholly owned subsidiary of Council) was created to progress development related activities including the development of surplus Council land. In the 2017–2018 financial year, the company finalised its last long-term development project at Redbank Plains.

As part of Council's commitment to the winding up of its commercial entities, on 14 August 2018 the property at 101 Limestone Street Ipswich (housing the digital innovation hub Fire Station 101) was transferred to Council. Following a member's resolution on 30 August 2018, the company entered into a Members Voluntary Liquidation process which will result in the company's deregistration in the 2018–2019 financial year.

IPSWICH CITY ENTERPRISES PTY LTD

Wholly owned by Council, Ipswich City Enterprises Pty Ltd (ICE Pty Ltd) was established as a beneficial enterprise to engage in activities that benefit Council.

The company provided funds and managed the Ipswich innovation hub (Fire Station 101) supporting the start-up, developer, tech, designer, maker, marketer, inventor and investor community.

The company has a subsidiary, Ipswich City Enterprises Investments Pty Ltd (ICE Investments Pty Ltd), which had an ongoing 50% interest in the Services Queensland Partnership. ICE Investments Pty Ltd paid dividends to ICE Pty Ltd during the year and the balance of the retained earnings in the subsidiary will be available for distribution as future dividends. ICE Investments Pty Ltd's interest in the Services Queensland Partnership ceased on 6 November 2017.

IPSWICH CITY ENTERPRISES INVESTMENTS PTY LTD

ICE Investments Pty Ltd (wholly owned by ICE Pty Ltd) provided sound governance of the Services Queensland Partnership as a commercial enterprise. The Services Queensland Partnership was conducted within the constraints of the budgeted costs estimated at the time the partnership agreement was established in November 2007 and in compliance with the partnership agreements. It achieved its financial and services objectives in 2017–2018.

During the financial year, ICE Investments Pty Ltd distributed dividends to ICE Pty Ltd. The company's interest in the Services Queensland Partnership ceased on 6 November 2017 coinciding with the end date of contractual arrangements for the partnership to deliver a range of customer services to Council.

With the Services Queensland Partnership, ICE Investments Pty Ltd continued to participate in a business initiative, Out of Hours Call Centre Support Services, which commenced on 1 August 2013. The Out of Hours Call Centre Support Services is a 24 hour/ seven day operation providing out of business hours service delivery to a number of Queensland councils, interstate councils, State government departments and authorities plus some private sector customers. The business, based in Ipswich, has grown since inception and created 15–20 jobs for Ipswich residents. ICE Investments Pty Ltd's interest in the Out of Hours Call Centre Support Service business ceased on 6 November 2017 but the business remains based in Ipswich.

IPSWICH MOTORSPORT PARK PTY LTD

Ipswich Motorsport Park Pty Ltd (a wholly-owned Council subsidiary) was established to redevelop the motorsport precinct at Willowbank into an internationally recognised motorsport and events precinct to deliver commercial and economic benefits to the local economy. During the financial year the

company ceased its operations, with its activities integrated into the local government corporate structure. The company was formally deregistered by the Australian Securities and Investments Commission (ASIC) on 3 September 2018.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

The aim of Cherish the Environment Foundation Limited (Foundation) is to increase the area of natural bushland through environmental offsets and to increase the level of awareness and understanding in the community of Ipswich's environmental values. The Foundation pursues these objectives within the Ipswich local government area by:

- Acquiring, managing and protecting bushland areas
- Protecting and enhancing biodiversity
- Improving the quality of water in rivers and streams
- Working towards decreasing the quantity of waste generated and building recycling capacity
- Increasing local food production and food production capacity

- Improving local food linkages and returns for food producers
- Minimising the impact of carbon emissions from Ipswich
- Promoting education within the community concerning adverse impacts on the environment
- Raising community awareness of the impact of carbon emissions and how to minimise or offset their impact.

In 2017-2018 the primary activities of the Foundation included establishing a koala fodder farm in Calvert and protecting 65 hectares of land with a voluntary declaration under the *Vegetation Management Act 1999*.

IPSWICH WASTE SERVICES

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 2017–2018 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 2017–2018 financial year:

	Result (\$m)	Budget variation (\$)
Revenue	35.9	295,000
		<i>0.8% over budget target of \$35.6m</i>
Operating Expenditure	24.7*	360,000
		<i>1.5% over budget target of \$24.4m</i>
Net profit after tax	11.2	64,000
		<i>0.6% under budget target of \$11.3m</i>

*The above operating expenditure includes a provision of \$5.3m for tax equivalents (income, payroll and land tax) that was \$283,000 (5.7%) in excess of the \$5.0m budget target.

Major Highlights

Major highlights for Ipswich Waste Services in the 2017–2018 financial year included:

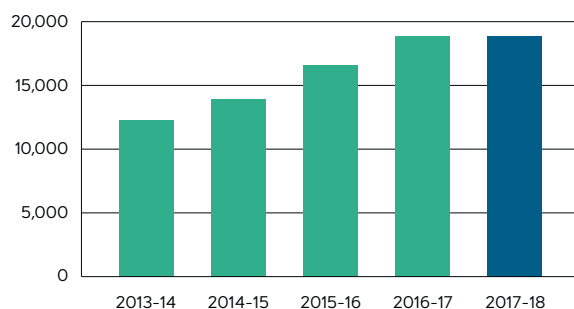
- The number of rated waste services within Ipswich grew from 74,807 (July 2017) to 78,213 (June 2018)
- The number of household green waste services grew from 14,452 (July 2017) to 16,538 (June 2018)
- 18,806 domestic service requests were actioned in the financial year
- 99.0% of all missed service requests actioned within one working day, 99.8 % of all domestic commencements achieved within five working days and 99.3% of general bin repairs provided within the target of five working days
- 123,373 customers delivered waste to the Riverview and Rosewood Recycling and Refuse Centres
- Collection of 123,890 tonnes of waste material through domestic kerbside collection services and the recycling and refuse centres – 29% of this material was diverted from landfilling for recycling or composting
- A Household Chemical and Gas Bottle Collection Day was held at the Riverview Recycling and Refuse Centre in July 2017 to provide a safe disposal option for Ipswich residents for household chemicals and gas bottles. A total of 1.1 tonnes of waste material was received on the day.

Community Service Obligations

In 2017–2018 Ipswich Waste Services provided the following Community Service Obligations totalling \$683,678 to the Ipswich community.

Ipswich Waste Services – Community service obligations			
Description	2017–2018 (\$)	2016–2017 (\$)	Comments
Waste services at Ipswich community events	39,684	45,253	Free or subsidised waste services for community events.
Schools recycling program	9,779	Not applicable	Free recycling collection services for local schools.
Transfer station waste disposal charge exemptions	7,659	6,742	Waived transfer station fees for specific organisations.
Subsidised householder waste disposal at the Riverview and Rosewood Recycling and Refuse Centres	621,429	948,153	Subsidy provided for the operation of the two recycling and refuse centres.
Free recycling services to residents requesting additional kerbside recycling services	3,468	1,885	2017–2018 – provision of 46 fortnightly services. 2016–2017 – provision of 25 fortnightly services.
Free recycling services for dialysis patients and people with disabilities requiring additional volume for kerbside waste disposal	1,659	1,960	2017–2018 – provision of 22 services. 2016–2017 – provision of 26 services.

Number of domestic service requests

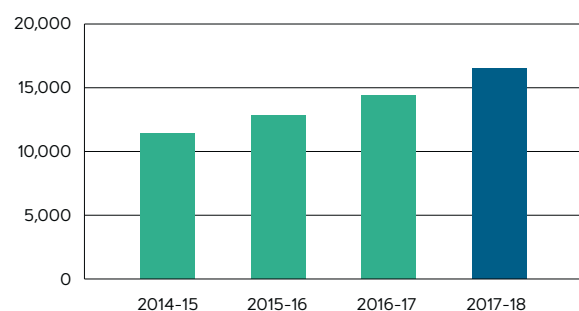


Domestic service requests 2017–2018

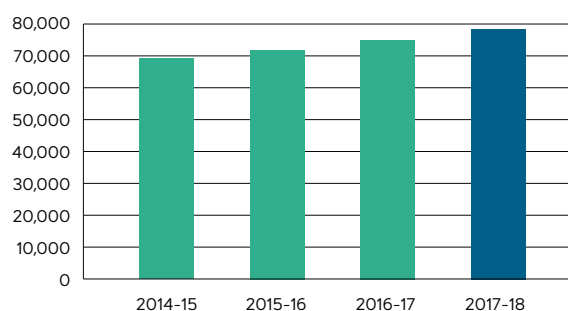


Type of service	Totals	%
Cancel service	325	2%
Collection of Dead Animal	674	4%
Commence service	6,107	32%
Extra Bin Service	830	4%
Missed service	2,773	15%
Other service requests	880	5%
Replace Bin	4,908	26%
Stolen Bin	1,023	5%
Upgrade 360L Green Waste Bin	442	2%
Upgrade 360L Recycle Bin	844	5%
Grand Total	18,806	100%

Growth in greenwaste collection service



Household growth in Ipswich

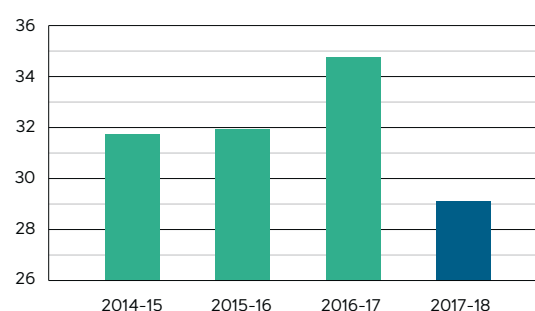


Landfill Diversion

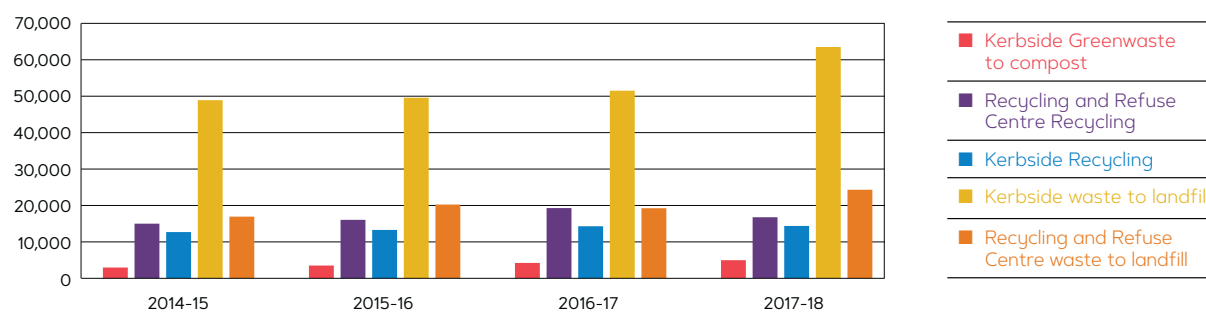
It should be noted that the recycling diversion rate was lower in the 2017–2018 financial year as a result of the following factors:

- Household growth producing more waste for landfill disposal.
- Council lost its ability to recycle concrete from the recycling and refuse centres. All concrete was sent to landfill in 2017–2018.

% Domestic service material diverted from landfill



Volume of material recycled and disposed to landfill from domestic services



Key performance indicators

Indicator	Result	Target	Target Market
Provide value to customers			
Biennial customer satisfaction survey: Customer response to survey questions indicates customer satisfaction with the service	Next survey due in 2018–2019 financial year.	>90%	n/a
Number of domestic refuse, recycling bins repaired or replaced per 1,000 bins in service	4.4	<7	✓
Number of domestic refuse and recycling bins missed services complaints per 1,000 bins in service	2.7	<3	✓
Provide value to shareholders			
Net profit margin – calculated as net (surplus) deficit after tax/earnings *100	31.2%	31.6%	Performance standard not achieved due to excess unbudgeted tax equivalent expenses.
Budget performance surplus on operations	\$11.191m	\$11.255m	Not achieved – impacted by provision for the equivalents.
Debtors days outstanding	25.3	<38	✓
Promote a climate for action in the workforce			
Absenteeism – % against available hours	5.5%	<3.5%	Performance standard not achieved: ongoing focus to work with staff to reduce absenteeism.
Loss Time Injury (LTIFR)	1.7	<9	✓
% IWS staff with annual leave balance of six weeks or less	91.4%	>95%	Performance standard not achieved: A program has been implemented to reduce leave balances.
Achieve operational excellence			
Missed services requests completed within one working day	99%	>85%	✓
Domestic refuse and recycling service commencements actioned within five working days of notification	100%	>85%	✓
Green waste commencements actioned within 10 working days of notification	100%	>85%	✓
Requests for bin replacements actioned within five working days	99%	>85%	✓
Requests for bin repairs actioned within ten working days	100%	>85%	✓
Be a good neighbour			
% waste diverted from landfilling at the recycling and refuse centres	40.4%	>40%	✓
% total recycling diverted from domestic collection and disposal services	28.9%	>25%	✓
% domestic green waste diverted from domestic refuse service	7.9%	>3%	✓
% waste diverted from landfilling by the kerbside recycling service	20.3%	>15%	✓
% waste diverted from landfilling by commercial waste services	6.8%	>18%	Performance standard not achieved: Recycling options currently limited for commercial operations. Anticipated that with the introduction of the waste levy in March 2019, more viable resource recovery options will become available to enable greater landfill diversion.

The only change made to the Ipswich Waste Services' Annual Performance Plan during the financial year was the correction of an error of intended performance targets which had been incorrectly transposed. The resulting correction had no impact on the business unit's financial position, operating margin or prospects.

The 2017–2018 Annual Performance Plan also identified that, compared to the previous financial year, operational costs at the public waste disposal

facilities were expected to decrease due to operational efficiencies. At year end, the total operational subsidy required to operate the public waste disposal facilities reduced from \$948,153 in 2016–2017 to \$621,429 in 2017–2018.

As a result of a Council decision, Ipswich Waste Services ceased operations of its resource recovery facility at Briggs Road, Flinders View on 30 June 2017.

CODE OF 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 2017–2018, Council undertook the following business activities to which it applied the Code of Competitive Conduct:

- Building Certification
- Roads and Drainage.

In 2017–2018, 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 2017–2018 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 2017–2018 financial year.



STATUTORY INFORMATION



PARTICULAR RESOLUTIONS

Section 185 of the *Local Government Regulation 2012* requires that a local government's annual report contain resolutions made during the financial year under section 250(1) of the *Local Government Regulation 2012* (relating to the adoption or amendment of an expenses

reimbursement policy) and section 206(2) of the *Local Government Regulation 2012* (relating to the valuation of non-current physical assets). In 2017–2018, no resolutions were made pursuant to either of these two sections.

ADMINISTRATIVE ACTION COMPLAINTS

Council recognises that it should be open and accountable for the decisions it makes. Council is committed to ensuring Administrative Action Complaints are dealt with in a confidential, efficient, effective, fair, transparent and economical manner.

To ensure this, Council has:

- A formal Complaints Management Policy and Procedure currently available on Council's [website](#)

- Competent governance staff trained in 'complaints and conflict management' and 'dealing with difficult people'.

Complaints are dealt with by the Corporate Services and Risk Manager and reviewed by the Chief Executive Officer, where necessary. Unresolved complaints are referred to the Queensland Ombudsman.

Pursuant to section 187 of the *Local Government Regulation 2012*, Administrative Action Complaints received during the 2017–2018 year were:

Administrative Action Complaints	Total
Administrative Action Complaints received 2017–2018	40
Resolved Administrative Action Complaints under Council's Complaints Management Process	22
Number of Unresolved Administrative Action Complaints	18
Number of Unresolved Administrative Action Complaints from 2016–2017 Financial Year	4

Complaints were resolved in accordance with the associated policy and procedure. The resolution rate indicates Council's commitment to dealing with administrative action complaints and that Council's policy and procedure worked effectively. Both policy and procedure are subject to regular review by the Corporate Services Branch to ensure legislative compliance and that Council's business processes provide for a satisfactory resolution outcome.

GRANTS TO COMMUNITY ORGANISATIONS

Section 189 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on the local government's expenditure in relation to grants to community organisations for the financial year. 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 2017–2018 financial year, the Arts, Social Development and Community Engagement Department administered community funding which included the following grants, donations and bursaries:

Grant Type	Amount (\$)
Citywide Community Donations	346,646
Divisional Community Donations	798,135
Community Development Grants	42,261
Community Development Christmas Grants	39,460
Cultural Grants	17,600
Regional Arts Development Fund (RADF) Grants	34,590
Willowbank Area Group Grants	11,789
Viva Cribb Bursary	5,000
Total	1,295,481

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 2017–2018 financial year, no such arrangements or related activities were undertaken.

CHANGES TO TENDERS

Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report contain information on the number of occasions during the financial year that tenderers were invited to change their tenders. During 2017–2018 there were four instances of changes in tender specifications which occurred during the tender period as listed below.

Item	Contract number	Contract title	Details of changes
1	10792	Ipswich Cycle Park	Design drawings were changed during the tender period. Addendum issued and tender period was extended.
2	10947	Springfield Library Fit-out	Updated designs providing more detail were provided to tenderers during the tender process.
3	10645	Redbank Plains Community Centre Construction	Additional specification documents for electrical, hydraulic and mechanical services were provided to tenderers during the tender period.
4	10223	Civic Centre Air Conditioning Upgrade	Final design plans were issued to tenderers during the tender period.

REGISTERS

Section 190 of *Local Government Regulation 2012* states a local government's annual report must contain a list of registers kept by the local government. In line with the Department of Local Government, Racing and Multicultural Affairs' checklist to assist local governments meet their obligations under *Local Government Act 2009* and the *Local Government Regulation 2012*, Council maintained the following registers and records.

Registers

- Non-current physical assets
- Delegations
- Interests
 - Councillors
 - Senior executive employees
 - A person related to a councillor or senior executive employee
- Local laws
- Cost recovery fees
- Roads map and register

Records

- Administrative action complaints
- Declaration of conflict of interest
- Declaration of material personal interest
- Financial management risks and control measures
- Land
- Taking of declaration of office
- Written complaints about councillor conduct

RATES CONCESSION POLICY

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.

Rates Concession Policy

1.1 Objectives

The objective of this policy is to describe the criteria that determine which properties Council may consider eligible for a rates concession and how an application for concession is processed and administered over time.

1.2 Regulatory Authority

Local Government Act 2009, Chapter 4 Rates and Charges, Part 10 Concessions

Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 10 Concessions

Australian Charities and Not-for-profits Commission Charities Act 2013 (Commonwealth)

Charitable Funds Act 1958 (Queensland)

Office of Fair Trading Queensland – Associations, Charities and Not for Profits.

1.3 Policy Statement

The Rates Concession Policy shall be applied in accordance with Council's Revenue Policy and Budget and Rating Resolutions with the result that eligible property owners undertaking specified activities at the property receive a concession on their rates.

1.4 Scope

The core matters addressed by the policy include which type of entities or landowners are eligible to be considered for a concession and the types of activities being conducted at the property that could be determined as qualifying for a concession.

This policy does not consider the concessions applicable for pensioners as the Pensioner Remission of Rates Policy deals with such matters.

This policy does not consider whether land is eligible to be exempt from rating, such determinations are made by reference to the appropriate legislation.

Eligible Property Owners

Property owners that are eligible to be considered for a concession:

- Charities
- Incorporated Associations and Not for Profit Organisations
- Property owners that are natural persons suffering hardship.

For a property owner to be granted a concession by Council, they must not only be an eligible property owner but Council must be satisfied that activities being conducted on the property or services being delivered from the property are consistent with activities described as eligible for a concession.

Eligible activities at the property

Eligible activities or services delivered at the property considered eligible to be considered for a concession.

Eligible Property Owner	Eligible Activities or Services Delivered at the Property
Charities	The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or To promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities; or The assistance or encouragement for the arts or cultural development; or The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider.
Incorporated Associations and Not for Profit Organisations	The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or The assistance or encouragement for the arts or cultural development; or The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider; or The provision of facilities for the conduct of amateur sport or recreational activities subject to any revenue from licensed premises, entrance fees or membership fees being deemed incidental to the main activity of conducting the sporting or recreational activities.
Property Owners suffering hardship	Property is owner occupied: and Hardship status is confirmed by a financial assessment of the property owner's circumstances.

Concession applicable if Council resolves to allow concession

Eligible Property Owner	Concession
Charities	General Rates Concession of 100%
Incorporated Associations and Not for Profit Organisations	General Rates Concession of 100%
Property Owners suffering hardship	Deferral of liability to pay rates for 6 months. Rates will still accrue over this period to be paid after the deferral period of 6 months.

1.5 Roles and Responsibilities

Council officers in the Rating and Billing Team respond to enquiries and process applications for Concessions in accordance with Policy and Procedure. For approved concessions they make the necessary adjustments to the rates levied.

Divisional Councillors are consulted at the time of application before a recommendation is made to Council if the property the subject of the application is within their Electoral Division.

Recommendations for concessions are presented to Council and do not take effect until Council has resolved to grant the concession.

Council reviews concessions annually and makes a resolution each financial year of the concessions to be applied.

Chief Financial Officer has overall responsibility for delivery of the objectives and compliance with the legislation, Policy and Procedures.

1.6 Definitions

Charity as defined by reference to the *Australian Charities and Not-for-profits Commission, Charities Act 2013* (Commonwealth), *Charitable Funds Act 1958* (Queensland) and the Office of Fair Trading Queensland published information concerning: Associations, Charities and Not for Profits organisations.

A Not for Profit or Incorporated Organisation is an organisation that incorporates in its objectives and constitution that it does not make a profit which is distributed to the directors or principals but is only distributed for the purpose of the continued operation of the organisation. Such an organisation is usually currently registered with the Australian Charities and Not for Profits Commission and the Office of Fair Trading Queensland.

Property owner suffering hardship is a natural person that can demonstrate that payment of rates within the prescribed time period will or has affected the well-being of one or more individuals residing at the property in such a way as to constitute an unreasonable outcome based on present community standards.

1.7 Policy Author

Strategic Client Office Manager is responsible for maintaining of this policy.

Date of Council Resolution: 27 June 2017

Committee Reference and Date: City Management, Finance and Community Engagement Committee No. 2017(06) of 20 June 2017

No. of Resolution: 4

2017-2018 Rebates and concessions granted	Amount (\$)
Council Granted Pensioner Remission	1,237,074
Council Granted Non-Profit/Sporting Bodies Concessions	493,238
Total	1,730,312

PENSIONER REMISSION OF RATES POLICY

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.

Pensioner Remission of Rates Policy

1.1 Objectives

The objective of this policy is to provide officers with a guide to determine which pensioners are eligible for a remission on their rates and how to administer that remission over time.

1.2 Regulatory Authority

Chapter 4 Rates and Charges, Part 10 Concessions of the *Local Government Regulation 2012*

Retirement Village Act 1999, Manufactured Homes (Residential Parks) Act 2003

Ipswich City Council Budget and Rating Resolutions each financial year

Revenue Policy

Revenue Statement.

1.3 Policy Statement

The Pensioner Remission of Rates shall be applied in accordance with Council's Revenue Policy and Budget and Rating Resolutions with the result that eligible pensioners receive a remission on their rates and charges.

1.4 Scope

The core matter addressed by this policy is to define the eligibility requirements to receive the remission or concession.

A. Qualifying Pensions

Remission of part of the General Rate as determined by Council from time to time may be granted to owners in receipt of:

- Age Pension
- Wife Pension
- Widow B Pension
- Disability Support Pension
- Parenting Payment Single
- Carer Payment
- War Widow(er)'s Pension
- Service Pension
- Disability Pension.

B. Conditions

The rate of pension received by any registered owner as shown on the rate record must be the maximum payable for the type of pension received.

Provided all other conditions are met, the proportion of remission applicable to an assessment, where not all owners meet the requirements of this clause, will be equal to the proportion of the property that the qualified owner or owners own.

Subject to evidence satisfactory to the Council, a life tenant of property shall, for the purposes of this policy, be deemed to be the registered owner.

Life tenancy must be created by:

- (i) The last valid will of a deceased owner; or
- (ii) By an order of the Family Court.

A remission may be granted only on the property which is the principal or sole residence of the applicant. Unless otherwise determined by Council, a remission may be granted where the applicant is temporarily residing away from the premises.

The granting of a remission in respect of a pensioner who is in receipt of a pension which is not income-tested is subject to the production of evidence satisfactory to the Council that any additional income would not preclude the pensioner from receiving the maximum Age pension if he/she were an applicant for such pension.

The granting of a remission in respect of a pensioner who is in receipt of a part Australian pension and a part pension from an overseas country is subject to evidence satisfactory to the Council that the sum of the overseas pension and any additional income would not preclude the pensioner from receiving the maximum Age pension if he/she were an applicant for such pension.

Where a pensioner who is in receipt of a part pension and was in receipt of a remission of rates under this Policy, such remission may continue provided the pensioner's total earnings from all sources (including any pensions) do not exceed, by more than 25%, the total of the maximum Australian pension (including pharmaceutical allowance) plus permissible earnings for a pensioner on maximum rate pension.

C. Applications

First application for pension remission of rates must be made on the application form provided. Proof of pension paid must be in the form of a current advice from the pension paying authority provided at the time of application. Proof of pension received must be in the form of an eligible pension card and current advice from the pension paying authority.

For subsequent years confirmation of ongoing entitlement shall be in the form of advice provided by the pension paying authority unless the pension paying authority does not confirm the rate of payment at the maximum rate.

A pensioner who submits an eligible application is entitled to a remission calculated on a pro-rata basis from the date of application to the end of the quarter. The pro-rata adjustment will only apply for the quarter in which the application is made and is not retrospective to a prior quarter. However, where there are extenuating circumstances, Council Remission may be backdated to a maximum of the current year plus the two previous years.

D. Transitional Provision

Notwithstanding C Applications, Council also provisions for pensioners who previously qualified for the extended discount concession under the previous Moreton Shire Council Policy and who would if it were not for this section no longer qualify for remission under the new policy, grant a remission of rates equivalent to the amount of discount which would otherwise be allowed provided the rates and property related debts are paid in full by the due date of the fourth quarter's rate notice and provided the owners are eligible for the state government subsidy.

E. Retirement Villages, Mobile Home Villages or Other Similar Facility

A remission may be granted to a resident of a retirement village, mobile home village or other similar residential facility approved by Council, subject to the applicant meeting the eligibility criteria and conditions defined in this policy and the owner of the land or their agent:

- providing proof to Council that the facility meets the appropriate guidelines in accordance with associated legislation including *Retirement Village Act 1999*, *Manufactured Homes (Residential Parks) Act 2003*
- providing proof that the applicant is the owner of the residential unit or holds tenure in perpetuity or a similar agreement approved by Council
- confirming that the residential unit is the applicant's principle place of residence
- completing the appropriate documentation that binds the owner to pass on the remission to the successful applicant.

Remission will be calculated as 30% of the general rate applicable to each residential unit where an eligible pensioner resides to a maximum of the Remission adopted by Council in the Budget and Rating Resolutions.

F. Others

Where an application falls outside this policy and it is determined that the application requires special consideration by Council, a report with a recommendation to the appropriate Council meeting shall be made.

1.5 Roles and Responsibilities

Customer Service Officers to process applications for Remission from property owners and confirm entitlement annually prior to the commencement of each financial year.

Delegated Officers to authorise backdating of Remissions when requested.

1.6 Definitions

Qualifying Pensions are defined in the schedule 1.4 A. In the event that changes are made by Centrelink or Veterans Affairs to the name of the pension, the equivalent pension or entitlement will be considered a Qualifying Pension.

1.7 Policy Author

Strategic Client Office Manager

Date of Council Resolution: 23 October 2015

Committee Reference and Date: Policy and Administration Board No. 2015(10) of 6 October 2015 – City Management and Finance Committee No. 2015(10) of 13 October 2015

No of Resolution: 3

REVENUE POLICY

1. Revenue Policy

In accordance with legislation, Council has prepared and adopted this revenue policy.

The objective of this revenue policy is to help ensure consistency between the Council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the budget process. It is an intended outcome of the Financial Plan that Council remains in a sound financial position at all times whilst delivering the Financial Plan's objectives.

To achieve this, Council has adopted a set of principles relating to the levying of rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

Council will take account the principles of equity, economic efficiency and simplicity in levying rates and charges and granting concessions for rates and charges.

2. Levying Rates and Charges

In levying rates and charges, Council intends to:

- (a) make the system for paying rates and charges simple and inexpensive to administer
- (b) manage its cash flows from rates and charges by providing for quarterly payments, discounts for payment by the due date and interest on overdue amounts
- (c) provide an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and arrears of any rates or charges.

Council specifically intends to levy differential general

rates on all rateable land in the local government area. It is recognised that a single rate applied to all rateable land in the local government area would result in a substantial disparity in the general rates contributed by each rating category of rateable land.

Council may elect to levy special rates and charges, on a year by year basis, for facilities or services which it considers have a special association with particular land in the local government area. The proceeds of the particular special rate and charge are directed towards the costs of the relevant initiative or facility.

A separate charge will be levied equally on all rateable land within the local government area, to provide for the acquisition and protection of bushland areas and for the provision of facilities for public access to those areas, on the basis that the benefit is shared equally by all parcels of rateable land, regardless of their value. The revenue raised is used to contribute to the costs of acquiring bushland and for providing and managing public access.

Council's waste management utility charges are applied on a per waste management service basis. All costs associated with providing the waste management service are recovered by levying the waste management utility charges.

3. Granting Concessions for Rates and Charges

In accordance with legislation, Council grants a range of concessions for rates and charges to assist the community (subject to conditions).

The purposes for the concession for rates and charges to be granted by the Council are stated in the following table.

Concession for rates and charges	Purpose for the concession
Concession to an eligible pensioner who owns and occupies rateable land.	Acknowledge that pensioners have limited financial capacity.
Concession to an eligible entity which owns rateable land, where the entity's objects do not include making a profit.	Support activities that do not make a profit.
Concession to an eligible entity which owns rateable land, where that entity provides assistance or encouragement for arts or cultural development.	Support activities that assist and encourage arts and cultural development.
Concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges.	Support individuals where the payment of rates and charges will or has affected the wellbeing of the individuals in such a way as to constitute an unreasonable outcome based on present community standards.
Concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.	Support the carrying out of improvement restoration for the mining lease which is exceptional and necessitated by the characteristics of the land.

4. Recovering Overdue Rates and Charges

Council exercises its rate recovery powers in order to reduce the overall rate burden on ratepayers.

Council also intends to charge interest on overdue rates and charges from the day on which they become overdue, however, if the overdue rates and charges are paid within 21 days from their due date, no interest shall be charged.

5. Cost-Recovery Methods

Council has fixed cost-recovery fees under section 97 of the *Local Government Act 2009*. All cost-recovery fees set by the Council are included in the Register of Cost Recovery Fees which is open for inspection at the Council's public office.

DEBT POLICY

In accordance with section 192 of the *Local Government Regulation 2012*, it is Council's intention to borrow only for growth/enhancement capital expenditure and commercial debt structures for its commercial business units. The authority to borrow is drawn from section 34 of the *Statutory Bodies Financial Arrangements Act 1982*.

Borrowings for the organisation are required by both Council departments and business units, each with different roles and therefore different borrowing requirements.

Capital expenditure for the organisation is categorised into two different aspects, growth/enhancement and refurbishment. Borrowings required for growth/enhancement projects are calculated on a net basis. Net basis being the total value of those projects less any external funding such as developer cash contributions, donations, grants and subsidies. In addition to these external funding sources, Council may determine that growth/enhancement projects be funded, in part or in full, from other available cash surplus. The final determination of the borrowing requirements is based on an assessment of existing debt levels and the requirement to maintain a prudent level of cash for operating purposes and employee provisions.

All Council borrowings (including existing loan balances) are on a principal and interest basis and have a maximum term to maturity of 15 years.

Loan borrowings including existing loan balances for strategic asset acquisitions are for projects that are intended to enhance the commercial business centres of the city. Loan borrowings including existing loan balances allocated to Council departments are for growth/enhancement related projects and are required to meet the increasing service needs of Council's customers and the Ipswich community.

All external borrowings are from the Queensland Treasury Corporation (QTC). The rate of payment is dependent upon market conditions and other principles agreed to between QTC and Council.

The overall position of debt for the Council for 2017–2018 is a decrease of \$19.2 million to \$233.6 million from the previous level of \$252.8 million. The table below reflects the actual loan balances and movements for 2017–2018 and the anticipated loan balances and movements for the next nine financial years.

Loan Liabilities	2017-2018 Actual (\$'000)	2018-2019 Estimated (\$'000)	2019-2020 Estimated (\$'000)	2020-2021 Estimated (\$'000)	2021-2022 Estimated (\$'000)	2022-2023 Estimated (\$'000)	2023-2024 Estimated (\$'000)	2024-2025 Estimated (\$'000)	2025-2026 Estimated (\$'000)	2026-2027 Estimated (\$'000)
Opening Balance	252,807	233,568	296,661	347,408	342,139	323,980	317,361	305,174	310,263	317,231
add New Borrowings	-	101,000	92,000	30,000	20,000	35,000	30,000	50,000	55,000	10,000
less Principal Repayments	19,239	37,907	41,253	35,269	38,159	41,619	42,187	44,911	48,032	39,289
Closing Balance	233,568	296,661	347,408	342,139	323,980	317,361	305,174	310,263	317,231	287,942
Borrowing Costs	13,225	14,305	15,182	14,937	13,947	13,126	12,190	11,763	11,502	10,105

RURAL FIRE RESOURCES SPECIAL LEVY

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 Emergency Services Act 1990*, Council levies a special charge for the Rural Fire Brigades Services (also known as a Rural Fire Resources Levy) on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out below.

- 1) Applicable rateable land means the rateable land in the local government area to which the special charge for the Rural Fire Brigades Services applies.

Rural Fire Resources Levy overall plan means the overall plan for the Rural Fire Brigades Services to which the special charge for the Rural Fire Brigades Services applies.

Rural Fire Brigades Services means the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades.

- 2) In accordance with section 94 of the *Local Government Regulation 2012*, the Council adopted the Rural Fire Resources Levy overall plan at its meeting of 27 June 2017.
- 3) Council decided the following under the Rural Fire Resources Levy overall plan:
 - (a) the amount of special charges for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$42.00 per annum
 - (b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- 4) The special charges for the Rural Fire Brigades Services collected by Council are to be forwarded in accordance with Rural Fire Resources Levy overall plan, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

INTERNAL AUDIT

Section 190 of the *Local Government Regulation 2012* 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 a liaison role with the Crime and Corruption Commission (CCC) and where appropriate, it is the intention to investigate and manage 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 Internal Audit Manager who reports:
 - Functionally for operations to the Audit and Risk Management Committee through the Chair
 - Administratively to the Chief Executive Officer
- The Internal Audit Manager 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 the 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
- If, however, an officer of Internal Audit is involved in the detailed development or implementation of a system, then any post implementation review should, as far as possible, be conducted by another officer of the branch or by staff entirely independent of the branch
- 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 Internal Audit Manager
- It is the policy of Council that all audit activities remain free of influence by any organisational elements. This includes such matters as scope of audit programs, the frequency and timing of examinations and the content of audit reports.

Internal Audit's Approach and Coverage

Council's three year Strategic Internal Audit Plan and its Annual Internal Audit Plan are developed on a risk basis that is currently preferred as opposed to a rotational approach. The Executive Leadership Team contributes to the development of the audit plans, which are presented to the Audit and Risk Management Committee for consideration and approval by the Chief Executive Officer.

Reporting

Internal Audit reports are provided to the Audit and Risk Management Committee for their consideration. These reports include the findings and recommendations of the internal auditors, management responses and accountability for implementation, the expected implementation date and a risk ranking for each audit recommendation. Throughout the year, the Audit and Risk Management Committee monitors the implementation of recommendations suggested by Internal Audit and also through External Audit as co-ordinated by the Queensland Audit Office.

Ethics and Values

Internal Audit is attempting 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 because of Internal Audit's exposure to high risk, complex and problem areas. As at 30 June 2018, Internal Audit staff were well qualified and had relevant experience in internal auditing and investigations as well as held 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 Validation was conducted in June 2016 by the IIA Australia of Council's Quality Self-Assessment. The IIA found the branch was "representative of good practice in internal auditing" and was beyond general conformance. Internal Audit was rated to be optimised in eight out of 12 sections in the maturity model with the rest on the second highest level. A further comparison found that the branch provided cost effective services 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 2017-2018 year achieved an average satisfaction rating of 92%.

Future Challenges for the Internal Audit Branch

With the difficult year Council has experienced and the issues still to be faced, expected growth in the region, coupled with the changes in Council's systems, practices and procedures, Internal Audit must now even more position itself as a trusted advisor in providing guidance to management and staff. In dealing with increased demands while staying effective, regardless of its size, the branch will have to continue using an integrated risk-based approach in that it combines aspects of auditing whilst including or excluding any aspect based on risk. The aim will be to re-invent its approach or find innovative ways to serve the organisation for example through the increased use of information technology and assist Council in dealing with related challenges.

Audits performed

Auditable area	Status
Arboriculture	Completed
Change Management – New Building	Postponed to 2018–2019
Community Lease Agreements	In Progress
Construction Quality Verification	In Progress
Corporate Plan (assessment as part of project)	No audit involvement
Cyber Security	Postponed to 2018–2019
Design Certification	In Progress
Enterprise Resource Planning (ERP) Observation/Advice	Completed
Environmental Plan Levy	Completed
ICT Managed Services Implementation	In Progress
Immunisation Program	Completed
Line Marking and Signs	Completed
Objective – Record Storage, Clarification and Retrieval	Postponed to 2018–2019
Penalty Infringement Process	Postponed to 2018–2019
Property Searches	Postponed to 2019–2020
Residential Swimming Pools	Completed
Security and Safety Cameras	Completed
Waste Business Management Systems	Completed
Workshops (Works Parks and Recreation)	Postponed to 2020–2021

The result of the 2017–2018 Audit Program, as at 30 June 2018, is detailed in the following table. The number of audits conducted are a trade-off with the number of investigations done.

Audit and risk management committee related output

	2017–2018	2016–2017
Audit and Risk Management Committee meetings held	5	5
Internal Audit recommendations reviewed and considered finalised	48	54
Internal Audit Reports/Tasks reviewed by the Audit and Risk Management Committee	11	15
External Audit recommendations reviewed and considered finalised	18	14
External Audit Reports reviewed by the Audit and Risk Management Committee	1	1

Other internal audit branch output

Internal Audit was involved in a significant number of special and other investigations including providing advice and assistance.

RISK MANAGEMENT

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 all risks that directly or indirectly impact positively or negatively on Council's ability to achieve the strategic objectives outlined in *Advance Ipswich*, the Corporate Plan 2017–2022 and its annual operational plans.

Enterprise risk management linked to Council's strategic objectives is adopted by management and staff as an integral part of organisational culture in the daily functions and activities in order to assist in protecting and improving Council's overall business and performance.

Council does not want to become a 'risk adverse' organisation, but rather a 'risk aware' organisation. Accordingly, while Council acknowledges that risks occur at the strategic, operational and project/event levels, it is concerned with any risk that is not controlled, particularly extreme or high risks.

Approach to Enterprise Risk Management

Council is committed to the identification and implementation of processes appropriate to the ongoing management of risk and this is achieved by:

- The adoption and continuous review of:
 - Enterprise Risk Management Policy
 - Enterprise Risk Management Framework
 - Risk Assessment Tools

- Adoption of a four year implementation plan to ensure continued development/improvement of the Enterprise Risk Management Program and risk management maturity of Council
- Development, adoption and yearly reviews of Council's Departmental Operational Risk Registers
- Development, adoption and yearly reviews of Council's Strategic Risk Register
- Regular reporting to the Audit and Risk Management Committee
- Training for staff
- Ongoing identification of risk management based business improvement activities/projects in consultation with Council's departments.

Policy and Framework

The following foundational risk management documentation has been adopted by Council:

- **Enterprise Risk Management Policy** is a statement of the overall intentions and directions related to risk management. The objective of the Enterprise Risk Management Policy is to ensure that sound risk management practices and procedures are fully integrated into strategic and operational activities
- **Enterprise Risk Management Framework** promotes a standard and systematic approach to risk management throughout Council in accordance with the principles outlined in ISO 31000:2018 *Risk Management – Guidelines*.

COUNCIL INVITES YOUR FEEDBACK

This document is published by Council in accordance with legislative requirements. Ipswich City Council welcomes any enquiries or comments regarding its 2017–2018 Annual Report.

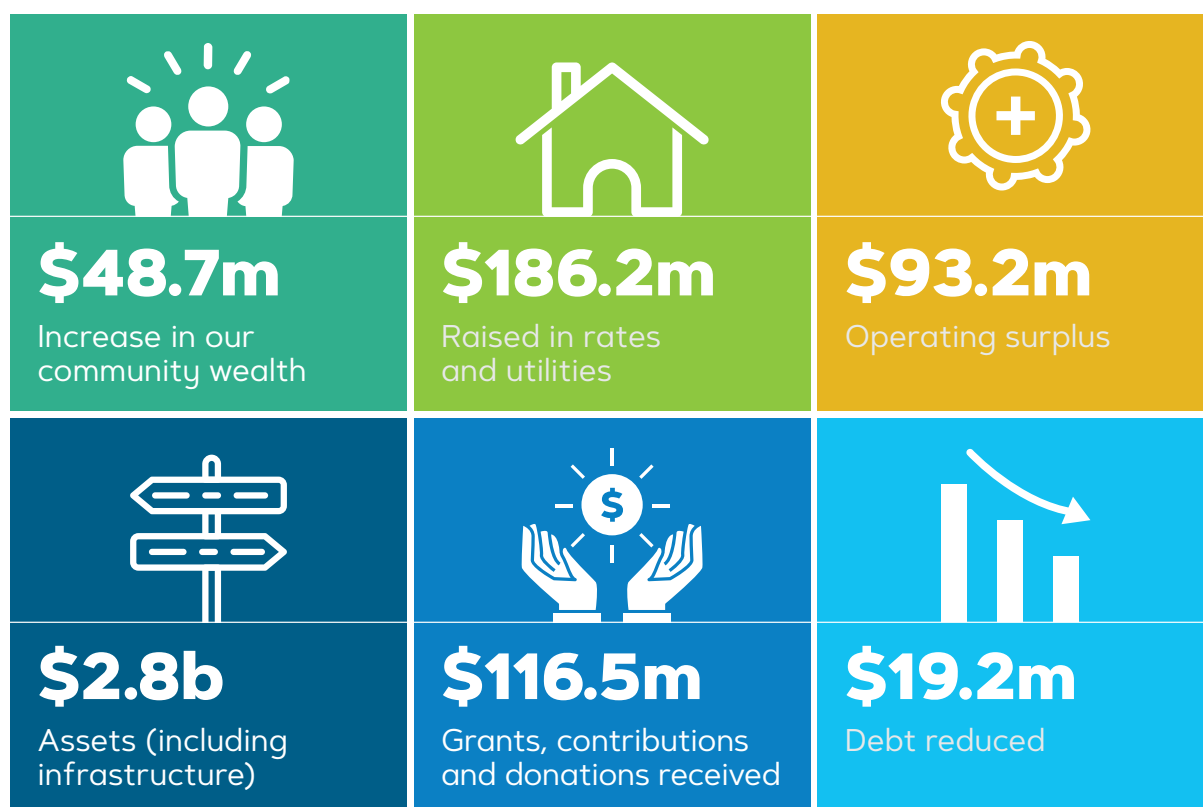
FINANCIAL PERFORMANCE



COMMUNITY FINANCIAL REPORT

Pursuant to section 184 of the *Local Government Regulation 2012*, Council has maintained a financial management strategy over the last five financial years of minimal FTE (full-time equivalents) growth, minimal increases in operational expenses 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 2018–2019 Budget and Long-Term Financial Plan. More information regarding Ipswich City Council's Financial and Planning documents can be accessed at Council's [website](#).

Summary of Financial Statements for 2017–2018



Council completed the financial year with a net surplus of \$93.2 million.

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

	2017–2018 (\$m)	2016–2017 (\$m)	% Change
Revenue	385.2	368.7	+ 4.5%
Expense	291.9	257.1	+ 13.5%
Surplus	93.2	111.6	-16.5%

Revenue

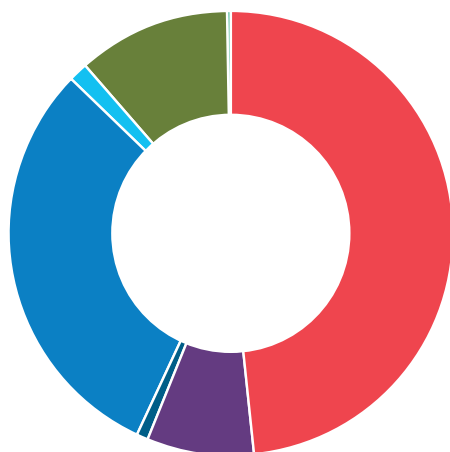
Where did the money come from?

Council received \$385.2 million in revenue. The largest contributor was rates and utility charges of \$186.2 million (after discount and pensioner remissions). Rates and utility charges increased as a result of rate increases and growth in the Ipswich region.

Grants and contributions increased by \$12.3 million to \$116.5 million mainly due to an increase in contributions of physical assets of \$17.9 million. This was offset by a decrease in government grants of \$4.7 million and developer contributions of \$1.6 million.

Other revenue decreased by \$3.1 million to \$43.4 million.

2017–2018 Council Revenue



Type of revenue	Totals (\$'000)
■ Rates, levies and charges	186,234
■ Fees and charges	30,438
■ Sales revenue	3,450
■ Grants and contributions	116,476
■ Interest and investment revenue	5,220
■ Other revenue	43,375
■ Capital income	(25)
Grand Total	385,168

Expenses

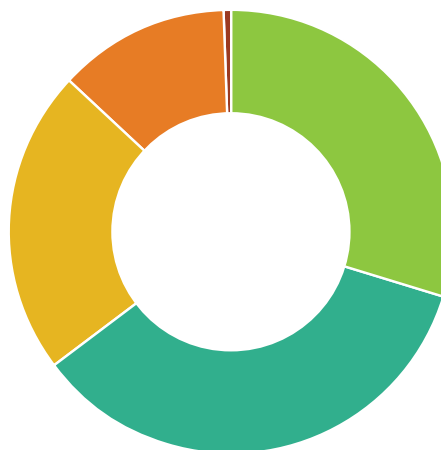
Where was the money spent?

Council's expenditure was \$291.9 million for the financial year.

Expenses increased in materials and services by \$6.1 million to \$102.4 million, mainly due to an increase in goods and services by \$2.9 million to \$16.2 million and general expenses by \$3.5 million to \$5.3 million. There was also an increase in depreciation and amortisation costs by \$4.7 million to \$64.9 million and employee benefits by \$4 million to \$86.8 million. This was offset by a decrease in capital expenses by \$2.1 million to \$1.4 million.

Finance costs increased by \$22.1 million due to the impairment of the loan to Ipswich City Properties Pty Ltd (ICP). The loan to ICP was impaired due to Council's recent decision to wind up ICP (in the short term) which adversely impacts ICP's ability to continue to earn development profits from its assets to repay the loan balance.

2017–2018 Council Expenditure



Type of expense	Totals (\$'000)
■ Employee expenses	86,805
■ Materials and services	102,435
■ Depreciation and amortisation	64,982
■ Finance costs	36,316
■ Capital expenses	1,400
Grand Total	291,938

Assets

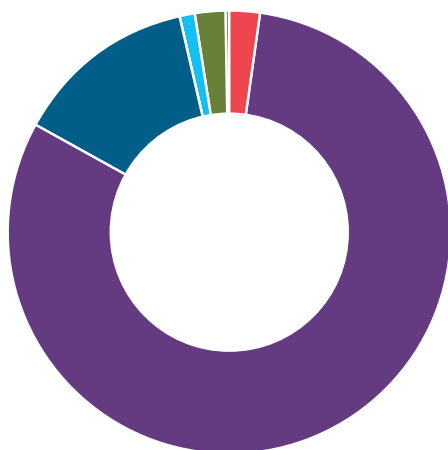
What do we own?

As at the 30 June 2018, Council held \$2.8 billion in assets, \$35.4 million more than the previous year.

Property, plant and equipment increased by \$80.9 million to \$2.3 billion mainly due to asset additions of \$97.3 million and donated assets of \$68.5 million. This was offset by depreciation expense of \$59.2 million and a devaluation of drainage assets by \$48.4 million.

Cash decreased by \$38.2 million to \$70.6 million mainly due to payments relating to Council's investment in infrastructure projects. Investments decreased by \$6 million to \$379.8 million.

2017–2018 Council Assets



Type of revenue	Totals (\$'000)
■ Cash and cash equivalents	70,601
■ Property, plant and equipment	2,276,035
■ Investments	379,800
■ Inventories	956
■ Intangible assets	27,913
■ Receivables	66,314
■ Other financial assets	3,634
Grand Total	2,825,253

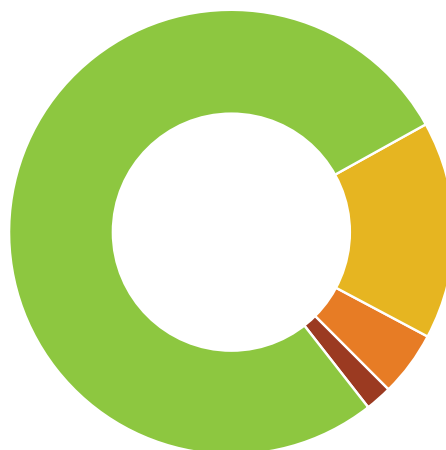
Liabilities

What do we owe?

As at the 30 June 2018, Council had \$300.4 million in liabilities which is a decrease of \$13.3 million when compared to the previous year.

Borrowings decreased by \$19.2 million to \$233.6 million. This was offset by an increase in payables by \$2.6 million to \$46.8 million and other liabilities by \$4.4 million to \$5.5 million.

2017–2018 Council Liabilities



Type of liability	Totals (\$'000)
■ Borrowings	233,568
■ Payables	46,797
■ Provisions	14,488
■ Other liabilities	5,515
Grand Total	300,368

Community Equity

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

Ipswich's community equity (its net worth) as at the 30 June 2018 was \$2.5 billion which is \$48.7 million more than the previous year. Retained surplus increased by \$97.1 million to \$2 billion and the asset revaluation reserve decreased by \$48.4 million to \$484.9 million.

Ipswich's community equity is presented in two parts:

	2017-2018 (\$m)	2016-2017 (\$m)	% Change
Asset Revaluation Reserve	485	533	- 9.00%
Accumulated Surplus	2,040	1,943	+ 4.99%
Total	2,525	2,476	+ 1.98%

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 2017-2018 Council's performance against key financial ratios has improved meeting targets both in the operating surplus and net financial liabilities.

Sustainability Ratio	How the measure is calculated	2017-2018	2016-2017	Target
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-0.88%	11.62%	Between 0-10%
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	62.38%	67.74%	Greater than 90%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	31.20%	61.73%	Not greater than 60%

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018



Table of Contents	Page
1. Primary Financial Statements:	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	6
2. Notes to the Financial Statements	
1 Summary of Significant Accounting Policies	7
2(a) Council Functions - Component Descriptions	9
2(b) Council Functions - Analysis of Results by Function	10
3 Revenue Analysis	11
4 Grants, Subsidies, Contributions and Donations	12
5 Employee Benefits	13
6 Materials and Services	14
7 Finance Costs	14
8 Cash, Cash Equivalents and Investments	15
9 Receivables	16
10 Non-current assets held for distribution to owners	18
11 Investment Property	18
12 Property, Plant and Equipment	19
13 Fair Value Measurements	24
14 Intangible Assets	28
15 Payables	29
16 Borrowings	30
17 Provisions	31
18 Other Liabilities	32
19 Asset Revaluation Surplus	32
20 Commitments for Expenditure	33
21 Contingent Liabilities	34
22 Superannuation	34
23 Associates	36
24 Trust Funds	37
25 Reconciliation of Net Result for the year to Net Cash Inflow (Outflow) from Operating Activities	38
26 Reconciliation of Liabilities arising from Financing Activities	39
27 Correction of Error	39
28 Financial Instruments	41
29 National Competition Policy	44
30 Controlled Entities that have not been Consolidated	45
31 Transactions with Related Parties	46
32 Other Matters including Events Occurring After Balance Date	50
3. Management Certificate	51
4. Independent Auditor's Report	52
5. Current Year Financial Sustainability Statement	55
Certificate of Accuracy - Current Year Financial Sustainability Statement	56
Independent Auditor's Report - Current Year Financial Sustainability Statement	57
6. Unaudited Long Term Financial Sustainability Statement	59
Certificate of Accuracy - Unaudited Long Term Financial Sustainability Statement	62

Ipswich City Council

Statement of Comprehensive Income for the year ended 30 June 2018

		Consolidated		Council	
	Notes	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Income					
Recurrent Revenue					
Rates, Levies and Charges	3a	185,387	178,190	186,234	178,976
Fees and Charges	3b	30,409	30,209	30,438	30,209
Interest and Investment Revenue	3c	5,262	5,501	5,220	5,609
Sales Revenue		4,816	5,389	3,450	3,430
Other Income	3d	24,977	31,005	43,375	46,464
Grants, Subsidies, Contributions and Donations	4a	19,297	22,310	19,297	22,310
Total Recurrent Revenue		270,148	272,604	288,014	286,998
Capital Revenue					
Grants, Subsidies, Contributions and Donations	4b	97,179	81,897	97,179	81,897
Capital Income		(25)	7	(25)	(193)
Total Income		367,302	354,508	385,168	368,702
Expenses					
Recurrent Expenses					
Employee Benefits	5	86,844	83,039	86,805	82,777
Materials and Services	6	106,439	101,026	102,435	96,341
Finance Costs	7	13,781	14,276	36,316	14,276
Depreciation and Amortisation	12 & 14	65,002	60,280	64,982	60,263
Total Recurrent Expenses		272,066	258,621	290,538	253,657
Capital Expenses		2,340	4,088	1,400	3,488
Total Expenses		274,406	262,709	291,938	257,145
Share of Net Result of Associates	23	30,956	35,621	-	-
Net Result		123,852	127,420	93,230	111,557
Other Comprehensive Income					
Amounts which will not be reclassified subsequently to the Net Result					
Increase/(Decrease) in Asset Revaluation Surplus	19	(52,176)	(21,302)	(48,361)	(16,712)
Share of Other Comprehensive Income of Associates	23	65	49	-	-
Total Comprehensive Income		71,741	106,167	44,869	94,845

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

page 2

Ipswich City Council

Statement of Financial Position as at 30 June 2018

		Consolidated		Council	
	Notes	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
ASSETS					
Current Assets					
Cash and Cash Equivalents	8	76,757	114,376	70,601	108,751
Investments	8	69,000	75,000	69,000	75,000
Receivables	9	25,394	27,528	66,314	65,814
Inventories		837	4,221	956	1,070
Other Financial Assets		3,641	3,705	3,634	3,697
Non-Current Assets Held for Distribution to Owners	10	12,750	-	-	-
Total Current Assets		188,379	224,830	210,505	254,332
Non-Current Assets					
Investments	8	409,810	399,053	310,800	310,800
Receivables	9	-	-	-	2,784
Investment Property	11	17,045	2,000	-	-
Property, Plant and Equipment	12	2,277,848	2,221,726	2,276,035	2,195,075
Intangible Assets	14	27,913	26,851	27,913	26,851
Total Non-Current Assets		2,732,616	2,649,630	2,614,748	2,535,510
TOTAL ASSETS		2,920,995	2,874,460	2,825,253	2,789,842
LIABILITIES					
Current Liabilities					
Payables	15	33,166	46,452	46,744	44,141
Borrowings	16	37,907	19,372	37,907	19,372
Provisions	17	12,708	13,863	12,708	13,863
Other Liabilities	18	4,377	513	4,219	496
Total Current Liabilities		88,158	80,200	101,578	77,872
Non-Current Liabilities					
Payables	15	53	74	53	74
Borrowings	16	195,661	233,436	195,661	233,436
Provisions	17	1,780	1,724	1,780	1,724
Other Liabilities	18	1,296	590	1,296	590
Total Non-Current Liabilities		198,790	235,824	198,790	235,824
TOTAL LIABILITIES		286,948	316,024	300,368	313,696
Net Community Assets		2,634,047	2,558,436	2,524,885	2,476,146
COMMUNITY EQUITY					
Asset Revaluation Surplus	19	484,851	546,185	484,851	533,212
Retained Surplus/(Deficiency)		2,149,196	2,012,251	2,040,034	1,942,934
Total Community Equity		2,634,047	2,558,436	2,524,885	2,476,146

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

page 3

Ipswich City Council

Statement of Changes in Equity for the year ended 30 June 2018

Consolidated		Asset Revaluation Surplus \$'000	Retained Surplus \$'000	Total Equity \$'000
	Notes			
2018				
Opening Balance		546,185	2,012,251	2,558,436
Correction Assets Not Previously Recognised	12		3,870	3,870
Revised Opening Balance (as at 1/7/16)		546,185	2,016,121	2,562,306
Net Result		-	123,852	123,852
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(52,176)	-	(52,176)
Share of Other Comprehensive Income of Associates	23	-	65	65
Total Comprehensive Income		(52,176)	123,917	71,741
Transfers from Revaluation Surplus to Retained Surplus for Asset Disposals		(9,158)	9,158	-
Balance as at 30 June 2018		484,851	2,149,196	2,634,047
2017				
Opening Balance		567,487	1,815,973	2,383,460
Correction of Prior Period Error	27	-	68,809	68,809
Revised Opening Balance (as at 1/7/16)		567,487	1,884,782	2,452,269
Net Result		-	117,447	117,447
Correction of Prior Period Error	27	-	9,973	9,973
Revised Net Result for the Year		-	127,420	127,420
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(21,302)	-	(21,302)
Share of Other Comprehensive Income of Associates	23	-	49	49
Total Comprehensive Income		(21,302)	127,469	106,167
Balance as at 30 June 2017		546,185	2,012,251	2,558,436

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

page 4

Ipswich City Council

Statement of Changes in Equity for the year ended 30 June 2018

Council		Asset Revaluation Surplus \$'000	Retained Surplus \$'000	Total Equity \$'000
	Notes			
2018				
Opening Balance		533,212	1,942,934	2,476,146
Correction Assets Not Previously Recognised	12		3,870	3,870
Revised Opening Balance (as at 1/7/16)		533,212	1,946,804	2,480,016
Net Result		-	93,230	93,230
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(48,361)	-	(48,361)
Total Comprehensive Income		(48,361)	93,230	44,869
Balance as at 30 June 2018		484,851	2,040,034	2,524,885
2017				
Opening Balance		549,924	1,762,568	2,312,492
Correction of Prior Period Error	27	-	68,809	68,809
Revised Opening Balance (as at 1/7/16)		549,924	1,831,377	2,381,301
Net Result		-	101,584	101,584
Correction of Prior Period Error	27	-	9,973	9,973
Revised Net Result for the Year		-	111,557	111,557
Other Comprehensive Income				
Increase / (decrease) in Asset Revaluation Surplus	19	(16,712)	-	(16,712)
Total Comprehensive Income		(16,712)	111,557	94,845
Balance as at 30 June 2017		533,212	1,942,934	2,476,146

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

page 5

Ipswich City Council

Statement of Cash Flows

for the year ended 30 June 2018

		Consolidated		Council	
		2018	2017	2018	2017
	Notes	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
Receipts from Customers		234,154	220,938	231,731	232,738
Payments to Suppliers and Employees		(199,565)	(158,991)	(183,045)	(172,712)
		34,589	61,947	48,686	60,026
Receipts:					
Interest and Investment Revenue		5,259	5,344	5,217	5,452
Non Capital Grants, Subsidies, Contributions and Donations		19,297	22,310	19,297	22,310
QUU Tax Equivalents and Participation Return		33,837	33,789	33,837	33,789
Payments:					
Borrowing Costs		(13,820)	(14,367)	(13,820)	(14,367)
Net Cash - Operating Activities	25	79,162	109,023	93,217	107,210
Cash Flows from Investing Activities					
Receipts:					
Proceeds from Property, Plant and Equipment		2,213	2,649	2,213	1,898
Distributions Received from Controlled Entities		-	-	2,441	2,933
Grants, Subsidies, Contributions and Donations		28,609	31,919	28,609	31,919
Payments:					
Net transfer (to) from Cash Investment		6,000	(23,000)	6,000	(23,000)
Purchase of Investment Property		(6,240)	-	-	-
Payments for Property, Plant and Equipment		(123,150)	(93,610)	(121,661)	(92,506)
Payments for Intangible Assets		(4,973)	(6,339)	(4,969)	(6,339)
Contributions Paid to Controlled Entities		-	-	(24,760)	(3,648)
Net Cash - Investing Activities		(97,541)	(88,381)	(112,127)	(88,743)
Cash Flows from Financing Activities					
Proceeds from Borrowings		-	10,000	-	10,000
Repayment of Borrowings		(19,240)	(17,685)	(19,240)	(17,685)
Net Cash Flow - Financing Activities		(19,240)	(7,685)	(19,240)	(7,685)
Net Increase/(Decrease) for the year		(37,619)	12,957	(38,150)	10,782
plus: Cash and Cash Equivalents - beginning		114,376	101,419	108,751	97,969
Cash and Cash Equivalents - closing	8	76,757	114,376	70,601	108,751

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

page 6

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 1. Summary of Significant Accounting Policies

(1.a) Basis of preparation

These general purpose financial statements are for the period 1 July 2017 to 30 June 2018 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.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

(1.b) Statement of Compliance

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), therefore in some instances, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

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

(1.c) Basis of Consolidation

The council and its controlled entities together form the economic entity which is referred to in these financial statements as the consolidated entity.

In the process of reporting the council as a single economic entity, all transactions with entities controlled by the council have been eliminated. In addition the accounting policies of all controlled entities have been adjusted, where necessary, on consolidation to ensure that the financial report of the consolidated entity is prepared using accounting policies that are consistent with those of the council.

The financial results of Ipswich City Properties Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Enterprises Investments Pty Ltd, Ipswich City Developments Pty Ltd and Ipswich Motorsport Park Pty Ltd have been consolidated into these financial statements as the transactions are considered

material. Information about controlled entities that have not been consolidated, because they are not considered material, is included in note 30.

All of Council's controlled entities are audited by the Auditor-General of Queensland.

(1.d) Constitution

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

(1.e) New and Revised Accounting Standards

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

Ipswich City Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

This year Council has applied AASB 2016-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments* to AASB 107 for the first time. As a result, Council has disclosed more information to explain changes in liabilities arising from financing activities ('debt reconciliation'). This information is presented in note 26.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards that may have a material impact upon Council's future financial statements are:

Effective for annual reporting periods beginning on or after 1 July 2018

- AASB 9 *Financial Instruments* This replaces AASB 139 *Financial Instruments: Recognition and Measurement*, and addresses the classification,

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 1. Summary of Significant Accounting Policies (continued)

measurement and disclosure of financial assets and liabilities.

The standard introduces a new impairment model that requires impairment provisions to be based on expected credit losses, rather than incurred credit losses. Based on assessments to date, council expects a small increase to impairment losses however the standard is not expected to have a material impact overall.

Effective for annual reporting periods beginning on or after 1 July 2019

- AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-Profit Entities* and AASB 2016-8 *Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities*

AASB 15 will replace AASB 118 *Revenue*, AASB 111 *Construction Contracts* and a number of Interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 *Contributions*. Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers.

Council has assessed the impact of these accounting standards, if these requirements had been adopted at 30 June 2018 management estimates there would be no impact for the timing of the recognition of grants and donations, an increase in revenue of \$1.01 million for the difference between the fair value and nominal payments of peppercorn leases, and a decrease in revenue of \$3 million as rates paid in advance will no longer be recognised upon receipt.

- AASB 16 *Leases*

Council has some leases that are not in the Statement of Financial Position. These will need to be included when this standard comes into effect. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term. If this requirement had been

adopted at 30 June 2018 management estimate that net assets would have increased by \$1.01 million. This estimate is based on council's current obligations and various market and other assumptions.

(1.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:

- valuation and depreciation of property, plant and equipment (note 13)
- provisions (note 17)
- contingent liabilities (note 21).

(1.g) Rounding and Comparatives

The financial statements are in Australian dollar and have been rounded to the nearest (\$000) unless otherwise stated.

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

(1.h) Taxation

Ipswich City Council has exemption from the payment of Income Tax subject to Section 50.25 of the Income Tax Assessment Act 1997. Council incurs and collects Goods and Services Tax (GST) relating to goods and services, which are utilised and supplied in the normal course of conducting business. Council is also liable to pay Fringe Benefits Tax on applicable activities.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 2(a). Analysis of Results by Function

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

Arts, Social Development and Community Engagement

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.

Economic Development and Marketing

This department's primary objective is to develop, promote and implement innovative economic, marketing, communication, media, tourism and event initiatives.

Infrastructure Services

This department plans, designs and delivers assets to ensure the community is serviced by high quality and effective transport, open space and built environment networks.

Finance and Corporate Services

This department provides administrative, financial, customer service, insurance, business services, procurement and information and communications technology expertise to the departments of Council.

Works, Parks and Recreation

This department's primary objectives is to provide strategic asset management, waste management services and planning for the City's sports, recreation and natural resources environment.

Health, Security and Regulatory Services

This department's objective is to ensure that the health, environment and safety of the City are protected and enhanced.

Planning and Development

This department's objective is to effectively manage growth and development in order to create a socially, ecologically and economically sustainable environment.

Ipswich Waste Services

Ipswich Waste Services is a commercialised Type 2 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.

Office of the Chief Executive Officer

This department provides a support function for Council's internal audit, legal and executive branch.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 2(b). Analysis of Results by Function

Functions	Gross Program Income				Total Income	Total Expenses	Net Result	Total Assets
	Grants		Other					
	Recurrent	Capital						
	\$'000	\$'000						
2018	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Arts, Social Development and Community Engagement	2,525	-	3,198	5,723	(17,995)	(12,272)	7,516	
Economic Development and Marketing	299	-	287	586	(8,559)	(7,973)	9	
Infrastructure Services	-	-	64,565	64,565	(3,205)	61,360	82,099	
Finance and Corporate Services	4,518	-	174,354	178,872	(65,961)	112,911	62,588	
Works, Parks and Recreation	3,420	7,991	55,317	66,728	(137,919)	(71,191)	2,134,380	
Health, Security and Regulatory Services	296	-	4,085	4,381	(13,831)	(9,450)	4,769	
Planning and Development	17	-	16,557	16,574	(12,055)	4,519	1	
Ipswich Waste Services	1	-	35,893	35,894	(24,704)	11,190	13,295	
Office of the Chief Executive Officer	-	-	34,959	34,959	(30,821)	4,138	80	
Elimination of internal transfers	-	-	(23,114)	(23,114)	23,112	(2)	520,516	
Total Council	11,076	7,991	366,101	385,168	(291,938)	93,230	2,825,253	
Elimination of transactions with controlled entities	-	-	13,090	13,090	17,532	30,622	95,742	
Total Consolidated	11,076	7,991	379,191	398,258	(274,406)	123,852	2,920,995	

Functions	Gross Program Income				Total Income	Total Expenses	Net Result	Total Assets
	Grants		Other					
	Recurrent	Capital						
	\$'000	\$'000	\$'000	\$'000				
2017								
Arts, Social Development and Community Engagement	2,503	-	2,929	5,432	(18,117)	(12,685)	6,430	
Economic Development and Marketing	-	-	256	256	(7,753)	(7,497)	11	
Infrastructure Services	-	-	59,013	59,013	(3,455)	55,558	87,923	
Finance and Corporate Services	6,145	-	170,216	176,361	(63,455)	112,906	41,995	
Works, Parks and Recreation	4,914	9,828	45,511	60,253	(131,989)	(71,736)	2,070,080	
Health, Security and Regulatory Services	351	-	4,181	4,532	(12,600)	(8,068)	2,832	
Planning and Development	40	-	16,444	16,484	(12,083)	4,401	1	
Ipswich Waste Services	-	-	34,090	34,090	(23,920)	10,170	13,381	
Office of the Chief Executive Officer	-	-	35,035	35,035	(6,528)	28,507	74	
Elimination of internal transfers	-	-	(22,754)	(22,754)	22,755	1	567,115	
Total Council	13,953	9,828	344,921	368,702	(257,145)	111,557	2,789,842	
Elimination of transactions with controlled entities	-	-	21,427	21,427	(5,564)	15,863	84,618	
Total Consolidated	13,953	9,828	366,348	390,129	(262,709)	127,420	2,874,460	

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Revenue Analysis

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
(a). Rates, Levies and Charges				
General Rates and Charges	164,539	159,210	165,386	159,996
Garbage Charges	27,416	25,430	27,416	25,430
Property Related Charges	3,983	3,706	3,983	3,706
Total rates and utility charges revenue	195,938	188,346	196,785	189,132
Less: Discounts	(8,783)	(8,430)	(8,783)	(8,430)
Less: Pensioner remissions	(1,768)	(1,726)	(1,768)	(1,726)
TOTAL RATES, LEVIES AND CHARGES	185,387	178,190	186,234	178,976

Rates are recognised as revenue at the start of the rating period. If a ratepayer pays their rates before the start of the rating period, they are recognised as revenue when they are received.

(b). Fees and Charges

Town Planning and Development Charges	16,012	16,016	16,030	16,016
Traffic Regulation Fees and Charges	2,390	2,318	2,390	2,318
Waste Disposal Fees and Charges	6,780	6,566	6,791	6,566
Health Regulation, Animal Control and Cemeteries	2,488	2,482	2,488	2,482
Other Administrative Charges	1,874	2,019	1,874	2,019
Change of Ownership Charges	664	646	664	646
Civic Centre Services	177	123	177	123
Library Fees and Fines	24	39	24	39
TOTAL FEES AND CHARGES	30,409	30,209	30,438	30,209

Fees and charges are recognised upon unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

(c). Interest and Investment Revenue

Interest from Investments	4,724	5,048	4,591	4,831
Penalty Interest from Overdue Rates and Utility Charges	538	453	538	453
Interest on Loans to controlled entities	-	-	91	325
TOTAL INTEREST AND INVESTMENT REVENUE	5,262	5,501	5,220	5,609

Interest on term deposits is accrued over the term of the investment.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 3. Revenue Analysis (continued)

	Notes	Consolidated		Council	
		2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
(d). Other Income					
Dividend Revenue		120	187	120	187
Resourcing Fees		2,166	5,687	2,166	5,687
Other Sundry Receipts		8,018	10,462	6,152	5,770
Rental of Facilities		1,100	1,031	1,100	1,031
QUU Participation Return *	23	-	-	20,264	20,151
QUU Tax Equivalents Revenue *	23	13,573	13,638	13,573	13,638
<u>TOTAL OTHER INCOME</u>		<u>24,977</u>	<u>31,005</u>	<u>43,375</u>	<u>46,464</u>

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

* Queensland Urban Utilities (QUU)

Note 4. Grants, Subsidies, Contributions and Donations

(a) Recurrent

General Purpose Government Grants	7,300	10,336	7,300	10,336
State Government Grants and Subsidies	3,776	3,617	3,776	3,617
Developer Contributions - for Operational Purposes	8,221	8,357	8,221	8,357
<u>TOTAL RECURRENT GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS</u>	<u>19,297</u>	<u>22,310</u>	<u>19,297</u>	<u>22,310</u>

(b) Capital

State Government Subsidies and Grants	6,472	4,663	6,472	4,663
Commonwealth Government Subsidies and Grants	1,519	5,165	1,519	5,165
Developer Contributions - for Capital Purposes	20,618	22,091	20,618	22,091
Contributions of Physical Assets	68,503	50,545	68,503	50,545
Refund to Developer - Contributions of Physical Assets	67	(567)	67	(567)
<u>TOTAL CAPITAL GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS</u>	<u>97,179</u>	<u>81,897</u>	<u>97,179</u>	<u>81,897</u>

Grants subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them.

Physical assets contributed to Council by developers in the form of land, road works, stormwater and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 5. Employee Benefits

	Notes	Consolidated		Council	
		2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Wages and Salaries		77,923	74,545	77,884	74,315
Annual, Sick and Long Service Leave Entitlements		9,851	9,132	9,851	9,132
Superannuation	22	9,828	9,477	9,827	9,449
Workers Compensation Insurance		1,091	1,096	1,091	1,096
Fringe Benefits Tax (FBT)		367	389	367	385
Councillors Remuneration		1,355	1,348	1,355	1,348
		<u>100,415</u>	<u>95,987</u>	<u>100,375</u>	<u>95,725</u>
Less: Capitalised Employee Expenses		(13,571)	(12,948)	(13,570)	(12,948)
<u>TOTAL EMPLOYEE BENEFITS</u>		<u>86,844</u>	<u>83,039</u>	<u>86,805</u>	<u>82,777</u>

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Additional information:

Total Employees at year end:

Administration Staff	694	681	694	681
Depot and Outdoors Staff	384	379	384	379
Elected Members	11	10	11	10
<u>Total full time equivalent employees</u>	<u>1,089</u>	<u>1,070</u>	<u>1,089</u>	<u>1,070</u>

The Mayor and Councillors were dismissed on the 22 August 2018 when Queensland Parliament passed the Local Government (Dissolution of Ipswich City Council) Bill 2018. Refer to Note 32 for further details.

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

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 6. Materials and Services

	Consolidated		Council	
	2018	2017	2018	2017
Notes	\$'000	\$'000	\$'000	\$'000
Advertising and Marketing	2,567	2,253	2,254	2,192
Audit Fees	443	301	404	256
Communications	1,428	1,255	1,428	1,255
Consultants	4,557	4,351	4,275	3,170
Contractors	38,306	41,172	38,286	41,172
Donations Paid	2,073	2,424	2,073	2,424
Council's Insurance Premiums	1,238	1,148	1,186	1,140
Repairs and Maintenance	8,097	7,180	7,972	7,159
Operating Leases - Rentals	933	914	932	914
Goods and Services	18,220	16,676	16,190	13,232
Legal	2,042	2,071	2,032	2,001
Materials	8,386	7,828	8,386	7,828
Utilities	11,416	9,471	9,883	9,413
Rentals	1,920	1,929	1,672	1,780
General Expenses	4,626	1,432	5,280	1,803
Bad Debts Written off	17	45	12	26
Less: Capitalised Expenses	170	576	170	576
<u>TOTAL MATERIALS AND SERVICES</u>	<u>106,439</u>	<u>101,026</u>	<u>102,435</u>	<u>96,341</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2017-18 financial statements are \$362,500 for Council and \$433,700 for the group. While in 2017, total audit fees were \$275,000 for Council and \$284,500 for the group.

Note 7. Finance Costs

Finance costs - Queensland Treasury Corporation	13,225	13,904	13,225	13,904
Bank Charges	550	358	550	358
Finance Costs associated with the present value of provisions	6	14	6	14
Impairment of inter-entity loan	-	-	22,100	-
Write-down of inter-entity loan	-	-	435	-
<u>TOTAL FINANCE COSTS</u>	<u>13,781</u>	<u>14,276</u>	<u>36,316</u>	<u>14,276</u>

Refer to Note 9 for details about impairment of inter-entity loan.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 8. Cash, Cash Equivalents and Investments

	Consolidated		Council	
	2018	2017	2018	2017
Notes	\$'000	\$'000	\$'000	\$'000
(a) Cash and Cash Equivalents				
Cash at Bank and on Hand	17,189	16,072	11,033	10,447
Cash Equivalent Assets				
- Deposits at Call	59,568	98,304	59,568	98,304
Total Cash and Cash Equivalents	76,757	114,376	70,601	108,751
(b) Investments				
Current				
Term Deposits	69,000	75,000	69,000	75,000
Total Current Investments	69,000	75,000	69,000	75,000
Non-Current				
Shares in Controlled Entities and Other Entities	100	100	510	510
Participation Rights in QUU 23	409,710	398,953	310,290	310,290
Total Non-Current Investments	409,810	399,053	310,800	310,800
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	555,567	588,429	450,401	494,551
Restricted Cash and Cash Equivalents				
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	198	279	198	279
Total External Restrictions	198	279	198	279
Internally imposed Expenditure Restrictions at the reporting date:				
Future Recurrent Expenditure	3,199	3,334	3,199	3,334
Total Internal Restrictions	3,199	3,334	3,199	3,334
Total Unspent Restricted Cash and Cash Equivalents	3,397	3,613	3,397	3,613

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 8. Cash, Cash Equivalents and Investments (continued)

Cash assets are held in domestic currency denomination and are disclosed at fair value.

Cash, deposits at call and investments are held with financial institutions with a credit rating AA+ to BBB+.

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.

Council holds an equity investment in Queensland Urban Utilities (QUU) which pays participant returns and these are recognised as revenue on receipt. These long term investments are unquoted and there is no active market. As a result, the fair value of these investments cannot be reliably measured therefore they are measured at cost. Refer to Note 23 for further details.

Note 9. Receivables

	Consolidated		Council	
	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000
Current				
Rateable Revenue and Utility Charges	4,270	3,184	4,270	3,184
Trade Debtors	16,957	20,530	16,514	19,662
GST Recoverable	3,249	3,033	2,935	3,170
Accrued Interest Revenues				
- Interest on Investments	462	459	462	459
- Interest on Debts	503	366	503	366
Loan to Ipswich City Properties Pty Ltd	-	-	63,777	39,017
Impairment - Loan to Ipswich City Properties Pty Ltd	-	-	(22,100)	-
Impairment - Trade Debtors	(47)	(44)	(47)	(44)
Total	25,394	27,528	66,314	65,814
TOTAL CURRENT RECEIVABLES	25,394	27,528	66,314	65,814
Non-Current				
Loan to Ipswich City Developments Pty Ltd	-	-	-	2,334
Loan to Ipswich Motorsport Park Pty Ltd	-	-	-	450
Total	-	-	-	2,784
TOTAL NON-CURRENT RECEIVABLES	-	-	-	2,784

page 16

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 9. Receivables (continued)

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Movement in Impairment of Receivables				
Opening balance at 1 July	44	39	44	39
Add				
Impairments recognised	144	379	22,244	379
Less				
Impairment debts written off during the year	(35)	(39)	(35)	(20)
Impairments reversed	(106)	(335)	(106)	(354)
Balance at the end of the year	47	44	22,147	44

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

Receivables

Not past due	22,297	25,521	85,317	66,588
Past due:				
- Less than 30 days overdue	173	109	173	109
- 31 to 60 days overdue	47	20	47	20
- 61 to 90 days overdue	22	40	22	40
- Greater than 90 days overdue	2,902	1,882	2,902	1,882
- Impaired	(47)	(44)	(22,147)	(44)
Total	25,394	27,528	66,314	68,595

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.

Because Council is empowered under the provisions of the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

Interest is charged on outstanding rates at a rate of 11% 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.

Loans and advances are initially recognised at fair value. As no active market exists for these receivables their fair value cannot be reliably measured therefore they are measured at cost. Interest is charged as it accrues based on the rate established for each loan. The loan to Ipswich City Properties Pty Ltd does not have a principal repayment schedule or minimum monthly repayment and functions similar to a line of credit facility. The Ipswich City Development Pty Ltd loan receivable, including all accrued interest, was repaid in full during the year. Also, Council reconsidered its involvement and associated investment in the motorsport precinct at Willowbank resulting in Ipswich Motorsport Park Ltd Pty ceasing all initiatives and activities. Accordingly, the outstanding loan receivable from Ipswich Motorsport Park Ltd Pty has been written down to nil.

The loan to Ipswich City Properties Pty Ltd (ICP) was impaired to its anticipated recoverable amount due to Council's recent decision to wind up ICP (in the short term) which adversely impacts ICP's ability to continue to earn development profits from its assets to repay the loan balance.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 10. Non-current assets held for distribution to owners

		Consolidated		Council	
	Notes	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Non-current assets held for distribution to owners					
Land		12,750	-	-	-
Total Non-current assets held for distribution to owners - Classified as current		12,750	-	-	-
Reconciliation of non-current assets held for distribution to owners					
Opening Balance		-	-	-	-
plus New Transfer in:					
Assets held for distribution to owners from Property, Plant and Equipment	12	12,750	-	-	-
Closing Balance of held for sale Non-Current Assets		12,750	-	-	-

Ipswich City Properties Pty Ltd plan to sell 23 Ipswich City Mall (Civic Area) and 1 Union Place Mall (Administration Building) to Ipswich City Council within one year.

Note 11. Investment Property

Fair value at beginning of financial year		2,000	2,000	-	-
Revaluation adjustment to the income account		(940)	-	-	-
Transfers from/(to) Property, Plant and Equipment	12	9,745	-	-	-
Acquisitions		6,240	-	-	-
TOTAL INVESTMENT PROPERTY		17,045	2,000	-	-

During the 2017-2018 financial period, Ipswich City Properties Pty Ltd (ICP) purchased 2 Bell Street Ipswich. ICP transferred the Ipswich City Square: 163 Brisbane Street Ipswich, 24 Ipswich City Mall, 25 Ipswich City Mall, 27 Ipswich City Mall, Lot 25, Brisbane St Ipswich and 5 Union Place (Murphy's Pub) from freehold land to investment properties.

The fair value model is applied for the investment properties. The difference between the fair value of the investment properties and the carrying amount is included in capital expense in the statement of comprehensive income as loss on revaluation of the investment property.

All investment properties were independently valued by JLL Mortgage Service on 30 June 2018. The process involved a desktop valuation approach.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 12. Property, Plant and Equipment

Consolidated - 30 June 2018																		
	Capital Work in Progress	Land	Land Improvements		Buildings and Structures		Plant and Equipment		Roads, Bridges and Footpaths		Flooding and Drainage		Artworks		Total			
			\$'000	Cost	\$'000	Fair Value	\$'000	Cost	\$'000	Fair Value	\$'000	Fair Value	\$'000	Fair Value				
Measurement Basis	Note																	
Opening Gross Balance		88,687	297,349	27,328	475,309	119,837	1,149,465	862,059	3,800	3,023,834								
Additions*		-	3,784	3,679	9,825	14,619	55,035	10,370	17	97,329								
Contributed Assets		-	18,414	1,414	7,041	-	24,845	16,626	163	68,503								
Assets not previously recognised		-	-	-	-	-	-	-	-	-								
Disposals		-	-	-	-	(9,100)	-	-	-	(9,100)								
Write-offs		-	-	-	(58)	(3,220)	(1,855)	(814)	-	(5,947)								
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	(3,815)	-	-	-	-	(66,982)	-	(70,797)								
Assets classified as held for distribution to owners	10	-	(12,750)	-	-	-	-	-	-	(12,750)								
Transfer to Investment Property	11	-	(9,745)	-	-	-	-	-	-	(9,745)								
Capital expenditure during the year		196,671	-	-	-	-	-	-	-	196,671								
Transfer from capital expenditure to additions and contributed assets		(165,833)	-	-	-	-	-	-	-	(165,833)								
Capital expenditure written off to expense		(6,907)	-	-	-	-	-	-	-	(6,907)								
Total Consolidated Gross Value of Property, Plant and Equipment		112,618	293,237	32,421	492,117	122,138	1,227,490	825,754	3,978	3,109,753								
Opening Accumulated Depreciation		-	-	-	196,652	62,191	334,761	208,504	-	802,108								
Depreciation Expense		-	-	-	13,146	10,619	25,518	9,917	2	59,202								
Assets not previously recognised		-	-	-	-	-	-	626	-	626								
Disposals		-	-	-	-	(6,862)	-	-	-	(6,862)								
Write-offs		-	-	-	(34)	(3,141)	(1,069)	(304)	-	(4,548)								
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	-	-	-	(18,621)	-	(18,621)								
Transfers between classes		-	-	-	-	2	-	-	(2)	-								
Total Consolidated Accumulated Depreciation of Property, Plant and Equipment		-	-	-	209,772	62,801	359,210	200,122	-	831,905								
Total Consolidated Net Book Value of Property, Plant and Equipment			112,618	293,237	32,421	282,345	59,337	868,280	625,632	3,978	2,277,848							
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			-	-	-	4,661	-	25,143	500	-	30,304							
Other Additions			-	22,198	5,093	12,205	14,619	54,737	30,991	180	140,023							
Total Asset Additions			-	22,198	5,093	16,866	14,619	79,880	31,491	180	170,327							

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 12. Property, Plant and Equipment (continued)

Consolidated - 30 June 2017		Capital Work in Progress	Land	Land Improvements	Buildings and Structures	Plant and Equipment	Roads, Bridges and Footpaths	Flooding and Drainage	Artworks	Total
	Note	\$'000 Cost	\$'000 Fair Value	\$'000 Cost	\$'000 Fair Value	\$'000 Cost	\$'000 Fair Value	\$'000 Fair Value	\$'000 Fair Value	\$'000
Measurement Basis										
Opening Gross Balance		51,716	293,948	23,990	415,909	115,510	1,165,346	845,371	3,705	2,915,495
Additions*		-	803	2,217	11,051	18,630	19,126	5,646	42	57,515
Contributed Assets		-	-	998	5,956	113	23,684	13,514	69	50,546
Disposals		-	(350)	-	-	(5,963)	-	-	-	(6,313)
Write-offs		-	-	-	(870)	(5,391)	(3,073)	(1,179)	(17)	(10,530)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	(4,590)	-	(15,640)	-	(54,549)	(1,293)	-	(21,299)
Transfers between classes		-	(124)	123	58,903	(3,062)	-	-	1	(1)
Capital expenditure during the year		147,374	-	-	-	-	-	-	-	147,374
Transfer from capital expenditure to additions and contributed assets		(108,495)	-	-	-	-	-	-	-	(108,495)
Capital expenditure written off to expense		(1,908)	-	-	-	-	-	-	-	(1,908)
Assets classified as held for sale		-	1,450	-	-	-	-	-	-	1,450
Total Consolidated Gross Value of Property, Plant and Equipment		88,687	297,349	27,328	475,309	119,837	1,149,465	862,059	3,800	3,023,834
Opening Accumulated Depreciation		-	-	-	158,253	62,956	337,256	200,526	12	759,003
Depreciation Expense		-	-	-	13,725	10,358	21,794	8,586	2	54,465
Disposals		-	-	-	-	(3,872)	-	-	-	(3,872)
Write-offs		-	-	-	(369)	(5,287)	(995)	(380)	(11)	(7,042)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	3	-	-	-	-	3
Transfers between classes		-	-	-	25,040	(1,964)	(23,294)	(228)	(3)	(449)
Total Consolidated Accumulated Depreciation of Property, Plant and Equipment		-	-	-	196,652	62,191	334,761	208,504	-	802,108
Total Consolidated Net Book Value of Property, Plant and Equipment		88,687	297,349	27,328	278,657	57,646	814,704	653,555	3,800	2,221,726
Other Information										
Range of Estimated Useful Life (years)		Not depreciated	Not depreciated	Not depreciated	3-100 years	1-40 years	1.5-100 years	15-100 years	Not depreciated	
*Asset Additions Comprise										
Asset Renewals		-	-	-	1,849	-	27,801	223	-	29,873
Other Additions		-	7,015	3,215	15,158	18,743	15,009	18,937	111	78,188
Total Asset Additions		-	7,015	3,215	17,007	18,743	42,810	19,160	111	108,061

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 12. Property, Plant and Equipment (continued)

Council - 30 June 2018		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	
Measurement Basis		Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Fair Value	Fair Value		
Opening Gross Balance		88,458	271,039	27,328	475,230	119,784	1,149,465	862,059	3,800	2,997,163	
Additions*		-	3,784	3,679	9,825	14,619	55,035	10,370	17	97,329	
Contributed Assets		-	18,414	1,414	7,041	-	24,845	16,626	163	68,503	
Assets not previously recognised		-	-	-	-	-	-	4,495	-	4,495	
Disposals		-	-	-	-	(9,100)	-	-	-	(9,100)	
Write-offs		-	-	-	(58)	(3,219)	(1,855)	(814)	-	(5,945)	
Revaluation Adjustment to Equity (Asset Revaluation Surplus)		-	-	-	-	-	-	(66,982)	(2)	(66,982)	
Transfers between classes		-	-	-	-	2	-	-	-	195,178	
Capital expenditure during the year		195,178	-	-	-	-	-	-	-	(165,833)	
Transfer from capital expenditure to additions and contributed assets		(165,833)	-	-	-	-	-	-	-	(6,907)	
Capital expenditure written off to expense		(6,907)	-	-	-	-	-	-	-	(6,907)	
Total Council Gross Value of Property, Plant and Equipment		110,896	293,237	32,421	492,038	122,086	1,227,490	825,754	3,978	3,107,900	
Opening Accumulated Depreciation		-	-	-	196,642	62,181	334,761	208,504	-	802,088	
Depreciation Expense		-	-	-	13,146	10,599	25,518	9,917	2	59,182	
Assets not previously recognised		-	-	-	-	-	-	626	-	626	
Disposals		-	-	-	-	(6,862)	-	-	-	(6,862)	
Write-offs		-	-	-	(34)	(3,141)	(1,069)	(304)	-	(4,548)	
Revaluation Adjustment to Equity (Asset Revaluation Surplus)		-	-	-	-	-	-	(18,621)	-	(18,621)	
Transfers between classes		-	-	-	-	2	-	-	(2)	-	
Total Council Accumulated Depreciation of Property, Plant and Equipment		-	-	-	209,754	62,779	359,210	200,122	-	831,865	
Total Council Net Book Value of Property, Plant and Equipment		110,896	293,237	32,421	282,284	59,307	868,280	625,632	3,978	2,276,035	
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		-	-	-	4,661	-	25,143	500	-	30,304	
Other Additions		-	22,198	5,093	12,205	14,619	54,737	30,991	180	140,023	
Total Asset Additions		-	22,198	5,093	16,866	14,619	79,880	31,491	180	170,327	

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 12. Property, Plant and Equipment (continued)

Council - 30 June 2017		Capital Work in Progress	Land	Land Improvements	Buildings and Structures	Plant and Equipment	Roads, Bridges and Footpaths	Flooding and Drainage	Artworks	Total
	Note	\$'000 Cost	\$'000 Fair Value	\$'000 Cost	\$'000 Fair Value	\$'000 Cost	\$'000 Fair Value	\$'000 Fair Value	\$'000 Fair Value	\$'000
Measurement Basis										
Opening Gross Balance		52,354	263,048	23,990	415,830	115,492	1,165,346	845,371	3,705	2,885,136
Additions*		-	803	2,217	11,051	18,595	19,126	5,646	42	57,480
Contributed Assets		-	-	998	5,956	113	23,684	13,514	69	50,546
Disposals		-	6,212	-	-	(5,963)	-	-	-	(5,963)
Write-offs		-	-	-	(870)	(5,391)	(3,073)	(1,179)	(17)	(10,530)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	(15,640)	-	(54,549)	(1,293)	-	(16,709)
Transfers between classes		-	(124)	123	58,903	(3,062)	-	-	1	(1)
Capital expenditure during the year		146,507	-	-	-	-	-	-	-	146,507
Transfer from capital expenditure to additions and contributed assets		(108,495)	-	-	-	-	-	-	-	(108,495)
Capital expenditure written off to expense		(1,908)	-	-	-	-	-	-	-	(1,908)
Assets classified as held for sale		-	1,100	-	-	-	-	-	-	1,100
Total Council Gross Value of Property, Plant and Equipment		88,458	271,039	27,328	475,230	119,784	1,149,465	862,059	3,800	2,997,163
Opening Accumulated Depreciation		-	-	-	158,251	62,955	337,256	200,526	12	759,000
Depreciation Expense		-	-	-	13,717	10,349	21,794	8,586	2	54,448
Disposals		-	-	-	-	(3,872)	-	-	-	(3,872)
Write-offs		-	-	-	(369)	(5,287)	(995)	(380)	(11)	(7,042)
Revaluation Adjustment to Equity (Asset Revaluation Surplus)	19	-	-	-	3	-	-	-	-	3
Transfers between classes		-	-	-	25,040	(1,964)	(23,294)	(228)	(3)	(449)
Total Council Accumulated Depreciation of Property, Plant and Equipment		-	-	-	196,642	62,181	334,761	208,504	-	802,088
Total Council Net Book Value of Property, Plant and Equipment		88,458	271,039	27,328	278,588	57,603	814,704	653,555	3,800	2,195,075
Other Information										
Range of Estimated Useful Life (years)		Not depreciated	Not depreciated	Not depreciated	3-100 years	1-40 years	1.5-100 years	15-100 years	Not depreciated	
*Asset Additions Comprise										
Asset Renewals		-	-	-	1,849	-	27,801	223	-	29,873
Other Additions		-	7,015	3,215	15,158	18,708	15,009	18,937	111	78,153
Total Asset Additions		-	7,015	3,215	17,007	18,708	42,810	19,160	111	108,026

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 12. Property, Plant and Equipment (continued)

(a). Recognition

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.

(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.

(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 and land improvements 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 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.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 12. 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 deletions. The valuer then determines suitable indices to apply to each of these assets.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus to that asset class. On revaluation, accumulated depreciation is restated proportionately to the change in the carrying amount of the asset and any charge in the estimate of remaining useful life.

Note 13. Fair Value Measurements

AASB 13 requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

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

Level 2: Inputs that are directly or indirectly observable for the asset or liability, such as prices for similar assets.

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.

Valuation techniques used to derive fair value

Land (level 2)

Land was revalued during 2015 by Cardno (QLD) Pty Ltd using the fair market value approach. The fair value of land was valued using land indices which are derived from Cardno's assessment of movement in land prices based on sales evidence over the past 12 months. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

In the intervening years between formal valuations Cardno undertakes a desktop valuation. A desktop valuation for land was performed by Cardno as at the 30 June 2018. The result of the desktop valuation was not significant and therefore no indexation was applied.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 13. Fair Value Measurements (continued)

Buildings and Structures (level 3)

Buildings and structures were revalued formally using the current replacement cost method (including physical inspection) for the year ended 30 June 2017 as determined by Cardno (QLD) Pty Ltd valuers. Cardno (QLD) Pty Ltd's valuation methodology for buildings and structures included site visits and condition assessment on all buildings, except for a residential building at 812 Riverside Drive Pine Mountain, Rosewood Depot building, Rosewood Depot stores and the Rosewood Depot works office. A desktop valuation for buildings and structures was performed by Cardno as at the 30 June 2018. The result of the desktop valuation was not significant and therefore no indexation was applied.

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 Cardno's unit rate model with rates derived from Cardno 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. Cardno also assessed the remaining useful life of buildings and structures with calculations based on recent condition data collected by Cardno.

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, 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.

Infrastructure assets (level 3)

Infrastructure assets capitalised in the current financial year are recognised at cost as Council believes this approximates the fair value of these assets at reporting date. Donated and contributed infrastructure assets are recorded at fair value. Council carried out an external valuation of roads, bridges and footpath assets based on current replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2016. The current replacement cost is based on Cardno's unit rate model.

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

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. 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.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 13. Fair Value Measurements (continued)

The unit rates (labour and materials) and quantities applied to determine the current replacement cost (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 below.

Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost

Roads and Footpaths

Current replacement cost (CRC)

Council categorises its road infrastructure into urban and rural roads and the 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 250m, while rural roads are managed in approximately 500m segments. All road segments are then componentised into formation, pavement and seal. Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on Cardno's unit rate model with rates derived from Cardno databases, Rawlinson's rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets, cost curves derived by Cardno, and recent contract and tender data. 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. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on construction cost.

Council carried out an external valuation of road and footpath assets based on current replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2016. In valuing roads Cardno has adopted the condition assessments as provided by Council engineers and valuations have been undertaken for different categories based on road type such as sealed and unsealed. A desktop valuation for roads and footpaths was performed by Cardno as at the 30 June 2018. The result of the desktop valuation was not significant and therefore no indexation was applied.

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.

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, such as the National Association of Australian State Road Authorities (NAASRA) roughness count, percentage of the seal area cracked, percentage of the seal area with wide cracks, percentage of the seal area potholed, mean rut depth in millimetre, and percentage of the seal area ravelled.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 13. Fair Value Measurements (continued)

Bridges

Current replacement cost (CRC)

A full valuation of bridge assets was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2016. In valuing bridges Cardno 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. A desktop valuation for bridges was performed by Cardno as at the 30 June 2018. The result of the desktop valuation was not significant and therefore no indexation was applied.

The inspections of the condition of both vehicular and pedestrian bridges were carried out by a qualified engineering consulting firm (Pitt and Sherry) in June 2016 and July 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.

Flooding and Drainage

Current replacement cost (CRC)

A full valuation of flooding and drainage assets was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2018. Flooding and drainage assets are segmented from pit (structure) to pit (structure) regardless of length.

CRC is based on Cardno's unit rate model with rates derived from Cardno 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.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to roads.

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.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 14. Intangible Assets

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Intangible Assets are as follows;				
Software and Intellectual Property				
Opening Gross Carrying Value	45,878	39,539	45,878	39,539
Acquisitions	4,973	6,339	4,969	6,339
Asset Written off	(6,962)	-	(6,962)	-
Closing Gross Carrying Value	<u>43,885</u>	<u>45,878</u>	<u>43,885</u>	<u>45,878</u>
Opening Accumulated Amortisation	(24,179)	(18,363)	(24,179)	(18,363)
Amortisation charges	(5,800)	(5,815)	(5,800)	(5,815)
Asset Written off	6,962	-	6,962	-
Closing Accumulated Amortisation	<u>(23,017)</u>	<u>(24,179)</u>	<u>(23,017)</u>	<u>(24,179)</u>
Opening Software and Intellectual Property WIP	5,152	6,678	5,152	6,678
WIP Expenditure	6,859	6,302	6,862	6,302
Transfer to Additions	(4,969)	(6,339)	(4,969)	(6,339)
Written off to expense	-	(1,489)	-	(1,489)
Closing Software and Intellectual Property WIP	<u>7,045</u>	<u>5,152</u>	<u>7,045</u>	<u>5,152</u>
<u>TOTAL INTANGIBLE ASSETS - NET BOOK VALUE</u>	<u><u>27,913</u></u>	<u><u>26,851</u></u>	<u><u>27,913</u></u>	<u><u>26,851</u></u>

Intangible assets with a cost or other value exceeding \$5,000 are recognised as intangible assets in the financial statements, items with a lessor value are expensed. Impairment is assessed annually. Intangible assets have an estimated useful life of up to 10 years. Straight line amortisation has been used with no residual value.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 15. Payables

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Current				
Accrued Interest Expense	595	634	595	634
Creditors and Accruals	26,359	39,824	39,938	37,513
Annual Leave	6,128	5,846	6,128	5,846
Accrued Wages and Salaries	(6)	25	(7)	25
Retention Allowances	90	123	90	123
<u>TOTAL CURRENT PAYABLES</u>	<u>33,166</u>	<u>46,452</u>	<u>46,744</u>	<u>44,141</u>
Non-current				
Retention Allowances	53	74	53	74
<u>TOTAL NON-CURRENT PAYABLES</u>	<u>53</u>	<u>74</u>	<u>53</u>	<u>74</u>

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.

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. As council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Retention bonus is an incentive clause to encourage completion of the term of a fixed term employment contract to employees who normally have as a minimum level of responsibility, the management of a branch in Council which is significant in size.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 16. Borrowings

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Current				
Loans - Queensland Treasury Corporation	37,907	19,372	37,907	19,372
<u>TOTAL CURRENT BORROWINGS</u>	<u>37,907</u>	<u>19,372</u>	<u>37,907</u>	<u>19,372</u>
Non-current				
Loans - Queensland Treasury Corporation	195,661	233,436	195,661	233,436
<u>TOTAL NON-CURRENT BORROWINGS</u>	<u>195,661</u>	<u>233,436</u>	<u>195,661</u>	<u>233,436</u>
Reconciliation of Loan Movements for the year				
Opening Balance at 1 July	252,807	260,492	252,807	260,492
Loans Raised	-	10,000	-	10,000
Principal Repayments	(19,240)	(17,685)	(19,240)	(17,685)
Closing Balance at 30 June	<u>233,567</u>	<u>252,807</u>	<u>233,568</u>	<u>252,807</u>

The Queensland Treasury Corporation (QTC) loan market value at the reporting date was \$256,550,691. 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 December 2026 to 15 June 2032. Principal and interest repayments are made quarterly in arrears.

All loans are unsecured except for the loan to finance the activities of Ipswich City Properties Pty Ltd in which Council has provided security of real property with a collective net fair value of \$64.5m for the original \$50m loan between Council and Queensland Treasury Corporation. Specific Council properties provided as security were land and buildings located at 50 South Street Ipswich, 56 South Street Ipswich, 40 South Street Ipswich, 116 Brisbane Street Ipswich, 50 Nicholas Street Ipswich and 37 South Street Ipswich. Council undertook this loan to finance the activities of Ipswich City Properties Pty Ltd in acquiring and redeveloping the Ipswich City Square. This redevelopment will be a significant contribution towards the revitalisation of the Central Business District (CBD) under the Ipswich Regional Centre Strategy. The loan cap is currently \$75m. Further loan details disclosed in Note 31 (f) Transactions with Related Parties.

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

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 17. Provisions

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Current				
Long Service Leave	12,708	12,809	12,708	12,809
Provision for Restoration Costs	-	1,054	-	1,054
<u>TOTAL CURRENT PROVISIONS</u>	<u>12,708</u>	<u>13,863</u>	<u>12,708</u>	<u>13,863</u>
Non-current				
Long Service Leave	1,690	1,644	1,690	1,644
Provision for Perpetual Care Fund	90	80	90	80
<u>TOTAL NON-CURRENT PROVISIONS</u>	<u>1,780</u>	<u>1,724</u>	<u>1,780</u>	<u>1,724</u>
Long Service Leave				
Opening Balance at 1 July	14,453	14,896	14,453	14,896
Additional Provision	2,365	2,212	2,365	2,212
Decrease due to Payments	(2,359)	(2,420)	(2,359)	(2,420)
Remeasurement due to Discounting	(61)	(235)	(61)	(235)
Closing Balance at 30 June	<u>14,398</u>	<u>14,453</u>	<u>14,398</u>	<u>14,453</u>

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.

Refuse restoration

The provision for refuse restoration includes the estimated cost of dismantling and removing the asset and restoring the site on which it is located. The provision recognised for the landfill site is reviewed at least annually and updated based on the facts and circumstances available at the time and if material, restated in present values. In 2016/17 amounts were provided for future restoration costs of Whitwood Road, however during 2017/18 the restoration of the Whitwood Road land fill site was finalised.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 18. Other Liabilities

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Current				
Unearned Revenue	575	361	417	344
Refunds	3,802	152	3,802	152
<u>TOTAL CURRENT OTHER LIABILITIES</u>	<u>4,377</u>	<u>513</u>	<u>4,219</u>	<u>496</u>
Non-Current				
Other Liabilities	1,296	590	1,296	590
<u>TOTAL NON-CURRENT OTHER LIABILITIES</u>	<u>1,296</u>	<u>590</u>	<u>1,296</u>	<u>590</u>

Note 19. Asset Revaluation Surplus

Movements in the asset revaluation surplus:

Balance at beginning of financial year	546,185	567,487	533,212	549,924
Net adjustment to non-current assets at end of period to reflect a change in current fair value:				
Land	(3,815)	(4,590)	-	-
Buildings and Structures	-	(15,643)	-	(15,643)
Roads, Bridges and Footpaths	-	(1,069)	-	(1,069)
Flooding and Drainage	(48,361)	-	(48,361)	-
	(52,176)	(21,302)	(48,361)	(16,712)
Other movements:				
Tfr to Retained Surplus for Asset Disposals	(9,158)	-	-	-
<u>Balance at end of financial year</u>	<u>484,851</u>	<u>546,185</u>	<u>484,851</u>	<u>533,212</u>

Asset revaluation surplus analysis

The closing balance of the Asset Revaluation Surplus comprises the following asset categories:

Land	103,370	116,343	103,370	103,370
Buildings and Structures	75,089	75,089	75,089	75,089
Flooding and Drainage	305,793	354,154	305,793	354,154
Artworks	599	599	599	599
<u>Balance at end of financial year</u>	<u>484,851</u>	<u>546,185</u>	<u>484,851</u>	<u>533,212</u>

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 20. Commitments for Expenditure

	Consolidated		Council	
	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000

(a) Capital Commitments (exclusive of GST)

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

Property, Plant and Equipment

Corporate Finance - IT Infrastructure	3,503	-	3,503	-
Infrastructure Services - Infrastructure	-	16,161	-	16,161
Works Parks and Recreation - Infrastructure	9,530	1,165	9,530	1,165
Total Capital Commitments	13,033	17,326	13,033	17,326

These expenditures are payable as follows:

Within the next year	4,954	14,885	4,954	14,885
Later than one year and not later than 5 years	8,079	2,441	8,079	2,441
Total Payable	13,033	17,326	13,033	17,326

(b) Operating leases (Non Cancellable)

Minimum lease payments in relation to non-cancellable operating leases are as follows:

Within one year	572	856	572	856
One to five years	553	760	553	760
Later than five years	45	-	45	-
	1,170	1,616	1,170	1,616

(c) Contractual commitments

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

Corporate Finance - Services Agreement #	4,550	3,806	4,550	3,806
Corporate Finance - IT Service Agreement	16,275	1,554	16,275	1,554
Community and Cultural - Event Management #	-	263	-	263
Corporate Services - Recruitment	-	1,410	-	1,410
Health, Security and Regulatory Services - Operations	7,510	1,705	7,510	1,705
Works Parks and Recreation - Operations	25,094	13,360	25,094	13,360
Works Parks and Recreation - Waste Disposal	11,771	3,845	11,771	3,845
Total Contractual Commitments	65,200	25,943	65,200	25,943

These expenditures are payable as follows:

Within the next year	18,065	15,619	18,065	15,619
Later than one year and not later than 5 years	41,720	10,324	41,720	10,324
Later than 5 years	5,415	-	5,415	-
Total Payable	65,200	25,943	65,200	25,943

Further commitment details disclosed in Note 31 (g) Transactions with Related Parties.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 21. 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.

As at 30 June 2017 the financial statements 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 \$1,737,685 (2017: \$1,863,090).

Note 22. Superannuation

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 a defined benefit plan, however Council is not able to account for it as a defined benefit plan in accordance with AASB119 because LGIASuper is unable to account for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

Technically Ipswich City Council can 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.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 22. Superannuation (continued)

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2015. The actuary indicated that "At the valuation date of 1 July 2015, 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 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.

Another actuarial investigation is being conducted as at 1 July 2018. At the time of signing these financial statements this investigation is still in progress.

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.

There are currently 63 entities contributing to the scheme and any changes in contribution rates would apply equally to all 63 entities. Ipswich City Council made 4.83% of the total contributions to the plan in the 2017-18 financial year.

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Superannuation contributions made to the Regional Defined Benefits Fund	9,381	9,477	9,381	9,449
Other superannuation contributions for employees	446	-	446	-
Total superannuation contributions paid by Council for employees	<u>9,827</u>	<u>9,477</u>	<u>9,827</u>	<u>9,449</u>
			Consolidated 2019 \$'000	Council 2019 \$'000
Contributions council expects to make to the Regional Defined Benefits Fund for 2018-19			<u>10,837</u>	<u>10,837</u>

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 23. Associates

Council has incorporated the following Associates into its consolidated Financial Statements.

Net Carrying Amounts - Council's Share

Name of Entity	Nature of Relationship	Measurement Method	Principal Place of Business	Council's Share in %
Queensland Urban Utilities (QUU)	Associate	Equity	Brisbane	12.222%

Council holds participation rights of 12.222% in QUU which is a minority interest. Council is considered to have a significant influence over QUU and as such these assets are considered to be an investment in an associate. In applying the equity method the investment in QUU is initially recognised in the statement of financial position at cost and adjusted thereafter to recognise Council's share of the net profit and other comprehensive income of QUU. (Refer to Note 8.) Developer contributions for water and sewerage are held in trust and forwarded to QUU at month end.

	Consolidated		Council	
	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000
Reconciliation of the Carrying Amount				
Opening balance at 1 July	398,953	383,434	310,290	310,290
Share of Profit for the period	30,956	35,621	-	-
Share of Other Comprehensive Income	65	49	-	-
Dividends received and accrued	(20,264)	(20,151)	-	-
Closing balance at 30 June	409,710	398,953	310,290	310,290

	Queensland Urban Utilities	
	2018	2017
	\$'000	\$'000
Extract from the associate's statement of comprehensive income		
Revenue	1,348,322	1,382,101
Net Profit	253,281	291,449
Other Comprehensive Income	533	399
Total Comprehensive Income	253,814	291,848

	Queensland Urban Utilities	
	2018	2017
	\$'000	\$'000
Extract from the associates' statements of financial position		
Current Assets	332,971	389,964
Non-Current Assets	5,569,303	5,410,712
Current Liabilities	301,705	307,127
Non-Current Liabilities	2,248,337	2,229,329

	2018	2017
	\$'000	\$'000
Net Assets	3,352,232	3,264,220
Share of associates net assets	409,710	398,953

Transactions with Associate

	2018	2017
	\$'000	\$'000
Amounts received or receivable by Council from associate	15	87
Amounts paid or payable by Council to associate	3,092	3,433
Tax received and receivable (QUU operates under a tax equivalent regime)	13,573	13,638
Participation returns received and accrued	20,264	20,151
Water and sewerage contributions held in trust and forwarded to QUU at month end	8,026	7,408

All amounts are exclusive of GST.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 24. Trust Funds

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Trust funds held for outside parties				
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	8,715	8,344	8,715	8,344
Security Deposits	13,180	13,446	13,180	13,446
	<u>21,895</u>	<u>21,790</u>	<u>21,895</u>	<u>21,790</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, election nomination and sign fees, proceeds from the sale of land for arrears of rates and unclaimed monies resulting from unpresented cheques.

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.

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018Note 25. Reconciliation of Net Result for the year to Net
Cash Inflow/(Outflow) from Operating Activities

	Consolidated		Council	
	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000
Net result	123,852	127,420	93,230	111,557
Non-cash items				
Depreciation and Amortisation	65,002	60,280	64,982	60,263
Non Cash Capital Grants and Contributions	(68,503)	(50,545)	(68,503)	(50,545)
	<u>(3,501)</u>	<u>9,735</u>	<u>(3,521)</u>	<u>9,718</u>
Losses/(Gains) recognised on fair value re-measurements through the P&L				
Investment Properties	940	-	-	-
Non-current Assets Held for Distribution to Owners	-	600	-	-
	<u>940</u>	<u>600</u>	<u>-</u>	<u>-</u>
Investing and development activities				
Net Losses/(Gains) on Disposal of Assets	25	(7)	25	193
Loss on Write-Off of Assets	1,400	3,488	1,400	3,488
Cash Capital Grants and Contributions	(28,609)	(31,919)	(28,609)	(31,919)
Share of Net (Profits)/Losses of Associates	(10,692)	(15,470)	-	-
Write-down of loan receivable to IMP Pty Ltd	-	-	435	-
	<u>(37,876)</u>	<u>(43,908)</u>	<u>(26,749)</u>	<u>(28,238)</u>
Changes in operating assets and liabilities:				
(Increase)/Decrease in Receivables	2,132	161	2,065	467
Increase/(Decrease) in Provision for Impairment	3	5	22,103	5
(Increase)/Decrease in Inventories	3,384	(613)	114	(173)
(Increase)/Decrease in Prepayments	64	(375)	63	(383)
Increase/(Decrease) in Payables	(13,495)	15,523	2,582	13,802
Increase/(Decrease) in Other Liabilities	4,758	911	4,429	891
Increase/(Decrease) in Provisions	(1,099)	(436)	(1,099)	(436)
	<u>(4,253)</u>	<u>15,176</u>	<u>30,257</u>	<u>14,173</u>
Net cash provided from/(used in) Operating Activities from the Statement of Cash Flows	<u>79,162</u>	<u>109,023</u>	<u>93,217</u>	<u>107,210</u>

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 26. Reconciliation of Liabilities arising from Financing Activities

	As at 30-Jun-17 \$'000	Cashflows \$'000	Non-Cash Changes (New Leases) \$'000	As at 30-Jun-18 \$'000
Loans	252,808	(19,240)	-	233,568
	<u>252,808</u>	<u>(19,240)</u>	<u>-</u>	<u>233,568</u>

Note 27. Correction of Error

	Consolidated		Council	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000

Correction of error/s relating to a Previous Reporting Period

In applying the requirements of *AASB Interpretation 18 Transfer of Assets from Customers*, Council originally determined that when a developer paid contributions there was a present obligation for Council to construct infrastructure assets in accordance with Council's priority infrastructure plan (PIP). During 2017-2018 Council undertook a review of accounting policies relating to revenue. As a result, Council identified an error in the application of *AASB Interpretation 18 Transfer of Assets from Customers* for developer contribution revenue as Council's PIP did not create a sufficiently specific obligation so no liability should be recognised, hence developer contribution revenue should be recognised immediately.

The correction of the error was applied retrospectively in accordance with *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* which resulted in eliminating the liability of \$78.8m and recognising this as prior period revenue by adjusting the accumulated surplus.

These amounted to the following Equity Adjustments:

- Adjustments to Opening Equity - 1/7/16 (relating to adjustments for the 30/6/16 reporting year end and prior periods)	-	68,809	-	68,809
- Adjustments to Closing Equity - 30/6/17 (relating to adjustments for the 30/6/17 year end)	-	9,973	-	9,973
Total Prior Period Adjustments - Correction of Error	<u>-</u>	<u>78,782</u>	<u>-</u>	<u>78,782</u>

Ipswich City Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 27. Correction of Error (continued)

	Previous 30-Jun-17 \$'000	Correction	Restated 30-Jun-17 \$'000
Correction of error/s relating to a Previous Reporting Period			
Reconciliation of Restated Comparatives			
Financial Report Line Item / Balance affected			
Statement of Comprehensive Income			
Grants, Subsidies, Contributions and Donations	71,925	9,973	81,897
Total Comprehensive Income	84,872	9,973	94,845
Statement of Financial Position			
Other Liabilities	5,496	(5,000)	496
Total Current Liabilities	82,872	(5,000)	77,872
Other Liabilities	74,372	(73,782)	590
Total Non-Current Liabilities	309,606	(73,782)	235,824
TOTAL LIABILITIES	392,478	(78,782)	313,696
Net Community Assets	2,397,364	78,782	2,476,146
Retained Surplus	1,864,152	78,782	1,942,934
Total Community Equity	2,397,364	78,782	2,476,146

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 28. Financial Instruments

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

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar State/Commonwealth bodies or financial institutions in Australia, in line with the requirements of the Statutory Bodies Financial Arrangements Act 1982.

No collateral is held as security relating to the financial assets held by the Council, except for the loan to finance the activities of Ipswich City Properties Pty Ltd. (Refer to Note 16.)

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period:

	Consolidated		Council	
	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000
Financial Assets				
Cash and Cash Equivalents	76,757	114,376	70,601	108,751
Investment	478,810	474,053	379,800	385,800
Receivables - Rates	4,270	3,184	4,270	3,184
Receivables - Other	21,124	24,344	62,044	65,414
Total	580,961	615,957	516,715	563,149

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 28. Financial Instruments (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.

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 8.

The following table sets out the liquidity risk in relation to financial liabilities held by the Council. It represents the remaining contractual cashflows (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
Consolidated - 2018					
Payables	33,166	53	-	33,219	33,219
Loans - QTC	32,379	129,515	135,461	297,355	233,568
	<u>65,545</u>	<u>129,568</u>	<u>135,461</u>	<u>330,574</u>	<u>266,787</u>
Consolidated - 2017					
Payables	46,452	74	-	46,526	46,526
Loans - QTC	32,375	129,515	167,840	329,730	252,808
	<u>78,827</u>	<u>129,589</u>	<u>167,840</u>	<u>376,256</u>	<u>299,334</u>
Council - 2018					
Payables	46,744	53	-	46,797	46,797
Loans - QTC	32,379	129,515	135,461	297,355	233,568
	<u>79,123</u>	<u>129,568</u>	<u>135,461</u>	<u>344,152</u>	<u>280,365</u>
Council - 2017					
Payables	44,141	74	-	44,215	44,215
Loans - QTC	32,375	129,515	167,840	329,730	252,808
	<u>76,516</u>	<u>129,589</u>	<u>167,840</u>	<u>373,945</u>	<u>297,023</u>

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.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 28. Financial Instruments (continued)

Market Risk

Market risk is the risk that changes in market prices, 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 Queensland Treasury Corporation 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.

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

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net Carrying Amount \$'000	Profit/Loss		Equity	
		1% increase \$'000	1% decrease \$'000	1% increase \$'000	1% decrease \$'000
Consolidated					
2018					
Financial Asset	98,476	985	(985)	985	(985)
Net	98,476	985	(985)	985	(985)
2017					
Financial Asset	136,183	1,362	(1,362)	1,362	(1,362)
Net	136,183	1,362	(1,362)	1,362	(1,362)
Council					
2018					
Financial Asset	92,319	923	(923)	923	(923)
Net	92,319	923	(923)	923	(923)
2017					
Financial Asset	130,558	1,306	(1,306)	1,306	(1,306)
Net	130,558	1,306	(1,306)	1,306	(1,306)

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 29. National Competition Policy

Business activities to which the code of competitive conduct is applied

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

Building Certification Roads and Drainage

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. The 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.

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

	Roads and Drainage 2018 \$'000	Roads and Drainage 2017 \$'000	Building Certification 2018 \$'000	Building Certification 2017 \$'000
Revenue for services provided to external clients	3,492	3,509	104	141
Community service obligations	-	-	170	123
	3,492	3,509	274	264
Less : Expenditure	(3,167)	(2,838)	(231)	(229)
Surplus/(Deficit)	325	671	43	35

Description of CSO's provided to business activities:

Activities	CSO Description	Actual 2018 \$'000	Actual 2017 \$'000
Planning and Development - Building Certification	Concession for building certification services for approved community groups	170	123

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 30. Controlled Entities that have not been Consolidated

Council has 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 2018 follows:

Controlled Entities - Financial Results:

Controlled Entity

2018	Interest in Ownership	Revenue	Expenses	Profit	Assets	Liabilities
	%	\$'000	\$'000	\$'000	\$'000	\$'000
Ipswich Arts Foundation	100	72	27	45	80	8
Ipswich Arts Foundation Trust	100	220	242	(22)	652	8
IA Foundation Limited	100	-	-	-	-	-
Cherish the Environment Foundation Limited	50	883	675	208	3,799	565
		<u>1,175</u>	<u>944</u>	<u>231</u>	<u>4,531</u>	<u>581</u>

Controlled Entity

2017	Interest in Ownership	Revenue	Expenses	Profit	Assets	Liabilities
	%	\$'000	\$'000	\$'000	\$'000	\$'000
Ipswich Arts Foundation	100	90	466	(376)	39	12
Ipswich Arts Foundation Trust	100	577	159	418	676	10
IA Foundation Limited	100	-	-	-	-	-
Cherish the Environment Foundation Limited	50	1,268	525	743	4,413	1,387
		<u>1,935</u>	<u>1,150</u>	<u>785</u>	<u>5,128</u>	<u>1,409</u>

Ipswich Arts Foundation

Ipswich Arts Foundation was established for the purpose of securing funds for the construction of Ipswich Art Gallery and associated ongoing program development, the enhancement of cultural relations between the Ipswich City Council and the community and the continued development of cultural facilities within the Ipswich region.

Ipswich Arts Foundation Trust

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.

A management deed between the Ipswich Arts Foundation and the Trust provides for the Foundation to administer the Trust.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 30. Controlled Entities that have not been Consolidated (continued)

IA Foundation Limited

The Ipswich Arts Foundation and Ipswich Arts Foundation Trust will be amalgamated into a single entity. The IA Foundation Limited was established as the new trustee of the Ipswich Arts Foundation Trust and the entity is currently dormant.

Cherish the Environment Foundation Limited

Cherish the Environment Foundation Limited was established to protect and enhance the natural environment and provide information or education or the carrying on of research about the natural environment.

Note 31. Transactions with Related Parties

(a) Subsidiaries (ie. Entities and Operations controlled by Council)

Name of Operation/Entity	Interests in Subsidiary
Ipswich City Properties Pty Ltd	100% Ownership
Ipswich City Developments Pty Ltd	100% Ownership
Ipswich City Enterprises Pty Ltd	100% Ownership
Ipswich City Enterprises Investments Pty Ltd	100% Ownership
Ipswich Motorsport Park Pty Ltd	100% Ownership
Ipswich Arts Foundation	100% Ownership
Ipswich Arts Foundation Trust	100% Ownership
IA Foundation Ltd	100% Ownership
Cherish the Environment Foundation Ltd	50% Ownership

Refer to Note 32 for further details.

All amounts are exclusive of GST.

Transactions with Subsidiaries

	2018 \$000	2017 \$000
Amounts received or receivable by Council from subsidiaries		
Administration, rental and other services provided.	1,164	726
Donated artworks from the Art Foundation Trust	213	115
Licence fee and sale of office furniture.	-	842
Total	1,377	1,683
Amounts paid or payable by Council to subsidiaries		
Payment for construction services related to the Ipswich CBD redevelopment.	14,406	-
Contribution, donation and other services.	427	52
Release of bond.	-	38
Total	14,833	90

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

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 31. Transactions with Related Parties (continued)

(b) Other Related Parties

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

Transactions with Other Related Parties

	2018 \$000	2017 \$000
Amounts received or receivable by Council from other related parties		
Administration services provided to Services Queensland.	2,553	5,663
Services provided to Ipswich Events Corporation.	51	69
Reimbursements	12	32
Total	2,616	5,764

Services Queensland and Ipswich Events Corporation were related entities of Council. Services Queensland ceased trading on 6 November 2017 and the Partnership Agreement expired on 7 November 2017. While, Ipswich Events Corporation ceased trading on the 1 July 2018.

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

Transactions with Other Related Parties

	2018 \$000	2017 \$000
Amounts paid or payable by Council to other related parties		
Customer and administration services provided by Queensland Partnership Group.	3,805	10,199
Event management services provided by Ipswich Events Corporation.	972	1,256
Purchase parcel of land for Linear Park Link project from related party of key management personnel on a commercial basis.	-	880
Purchase parcel of land for Ipswich Rivers Improvement Trust from related party of key management personnel to be used for open space.	128	-
Contributions, sponsorship and donations.	32	186
Employee expenses for close family members of key management personnel.	146	111
Total	5,083	12,632

Purchases of services and land from other related parties were at arm's length, on normal terms and conditions and were in the normal course of Council's operations.

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. The Council employs 1,089 staff of which only 3 are close family members of key management personnel.

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 31. Transactions with Related Parties (continued)

	2018	2017
	\$000	\$000

(c) Associates

For details refer to Note 23 Associates.

(d) Key Management Personnel

Transactions with Key Management Personnel

Key management personnel consists of former councillors, (including former mayor), chief executive officer, chief financial officer and chief operating officers who report directly to the CEO.

The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	3,756	3,756
Post-Employment Benefits	421	415
Long-Term Benefits	52	56
Termination Benefits	54	-
Total	4,283	4,227

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

(e) Outstanding Balances

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

Receivables Aging	Related Entity	2018 Receivables \$000	2017 Receivables \$000
31-60 days	Ipswich City Properties Pty Ltd	44	15
More than 90 days	Ipswich City Properties Pty Ltd	-	11
Total		44	26

Ipswich City Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 31. Transactions with Related Parties (continued)

	2018 \$000	2017 \$000
(f) Loans and Guarantees to/from Related Parties		
Loan facility limit - Ipswich City Properties Pty Ltd	75,000	75,000
Loan facility limit - Ipswich City Development Pty Ltd	-	10,000
Loan facility limit - Ipswich Motorsport Park Pty Ltd	-	5,000
Total	75,000	90,000

For details of loans to related parties refer to Note 9 Receivables. Council does not receive loans from related parties. No guarantees have been provided.

	2018 Commitments \$000	2017 Commitments \$000
(g) Commitments to/from Other Related Parties		
Queensland Partnership Group - Shared Services Support Centre	4,550	3,806
Ipswich Events Corporation	-	263
Total	4,550	4,069

(h) 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 district. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Use of Councils 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.

Ipswich City Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 32. Other Matters including Events Occurring After Balance Date

During the financial year the Crime and Corruption Commission (CCC) has continued its investigation into Ipswich City Council (Operation Windage) which has resulted in 15 people being charged with 86 criminal offences. Of the 15 people charged, seven are either former or current council employees or councillors and includes two former mayors, two former Chief Executive Officers and a former Chief Operating Officer.

The CCC's report titled Culture and corruption risks in Local Government: Lessons learned from an investigation into Ipswich City Council (Operation Windage) was tabled in State Parliament on 14 August 2018.

To the best of Council's knowledge at the date of this financial report, there is no material impact in relation to the matters identified through the CCC investigations, on this financial report.

The Mayor and Councillors were dismissed on the 22 August 2018 after the Queensland Parliament passed the Local Government (Dissolution of Ipswich City Council) Bill 2018. On the 23 August 2018 Mr Greg Chemello was appointed Interim Administrator along with an interim management committee of five experts in the area of governance, risk, business, finance and community engagement.

The respective boards of Ipswich City Developments Pty Ltd, Ipswich City Enterprises Pty Ltd and Ipswich City Enterprises Investments Pty Ltd passed a resolution on the 20 August 2018 recommending to the members that the winding up and ultimately deregistration of the companies occurs through a Members Voluntary Liquidation. The board for Ipswich Motorsports Park Pty Ltd resolved on the 27 June 2018 that the company be voluntarily deregistered and the company was deregistered by ASIC on 3 September 2018. On 16 October 2018, the Council resolved to endorse the winding up and ultimately deregistration of Ipswich City Properties Pty Ltd and the integration of Ipswich City Properties Pty Ltd assets and operations into Council.

Ipswich City Council

General Purpose Financial Statements

for the year ended 30 June 2018

Management Certificate

for the year ended 30 June 2018

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulations) 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 Regulations 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 2 to 50, including the matters disclosed in Note 32 Other Matters including Events Occurring After Balance Date, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's and the Consolidated Entities transactions for the financial year and financial position at the end of the year.



Greg Chemello

INTERIM ADMINISTRATOR

28 November 2018



Charlie Dill

ACTING CHIEF EXECUTIVE OFFICER

28 November 2018

INDEPENDENT AUDITOR'S REPORT

To the Interim Administrator of Ipswich City Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich City Council (the council) and its controlled entities (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the council's and group's financial position as at 30 June 2018, and of their 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 statements of financial position as at 30 June 2018, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Interim Administrator and Acting Chief Executive Officer.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 and group 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 of Queensland Auditing Standards*.

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

Key audit matters

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

Risks associated with charges made by the Crime and Corruption Commission against current and former employees and councillors

Refer to note 32 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Note 32 of the financial report describes that the Crime and Corruption Commission (CCC) has charged current and former council employees and councillors with criminal offences. The criminal charges included fraud, official corruption and misconduct in public office. It is acknowledged that these pending charges are allegations only unless and until the allegations are proven.</p> <p>The CCC tabled a report in the Queensland state parliament on 14 August 2018 titled 'Culture and corruption risks in local government: Lessons learned from an investigation into Ipswich City Council'. This report outlines the corruption risks from governance failures and cultural issues in local government.</p> <p>The governance failures outlined in the CCC report and criminal charges against former councillors and former senior council staff, significantly increased my assessment of the risk of misstatement of Council's accounts due to fraud, that required audit emphasis.</p> <p>The council was dismissed on 22 August 2018 and an Interim Administrator, supported by an Interim Management Committee, was appointed on 23 August 2018.</p>	<p>I approached this audit with increased professional scepticism as a result of the criminal charges and CCC report. My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> Identifying the people with increased potential to misuse council funds. Performing additional testing, on a sample basis, of transactions involving these individuals and their related parties. This included detailed analysis of purchase requisition data and payments made to assess their reasonableness and appropriateness. Assessing the reasonableness and completeness of material related party disclosures and challenging undisclosed related party relationships and transactions. Analysing the completeness and accuracy of revenue received from developers. Reviewing fee variations provided to developers for consistency of treatment. Targeted testing of journals for appropriateness and reasonableness. <p>At the date of this report, legal proceedings regarding these charges are ongoing. If further charges arise, I will investigate them as part of my next audit.</p> <p>Issues relating to internal control enhancements and financial statement disclosures identified during the course of my audit have been reported to the council.</p>

Other information

Other information comprises the information included in Ipswich City Council's annual report for the year ended 30 June 2018, but does not include the financial report and my auditor's report thereon. At the date of this auditor's report, the other information was the current year financial sustainability statement, long-term financial sustainability statement and annual report.

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 expressed 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 council for the financial report

The council is 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 council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The council is also responsible for assessing the council's and group'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 group.

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 expressing an opinion on the effectiveness of the council's or group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Conclude on the appropriateness of the council's and group'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 or group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. 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 or group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the group. I remain solely responsible for my audit opinion.

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 2018:

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



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

Ipswich City Council

Current Year Financial Sustainability Statement

for the year ended 30 June 2018

	Actual Consolidated 2018	Actual Council 2018	Target 2018
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Measures of Financial Sustainability

Council's performance at 30 June 2018 against key financial ratios and targets.

Performance Indicators

1. Operating Surplus Ratio

Net Result (excluding capital items) ⁽¹⁾	9.64%	-0.88%	0 - 10%
Total Operating Revenue (excluding capital items) ⁽²⁾			

An indicator of which 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) ⁽³⁾	62.38%	62.38%	more than 90%
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	36.49%	31.20%	less than 60%
Total Operating Revenue (excluding capital items) ⁽²⁾			

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 2018.

Ipswich City Council

Current Year Financial Sustainability Statement
for the year ended 30 June 2018

Certificate of Accuracy
for the year ended 30 June 2018

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.


Greg Chemello

INTERIM ADMINISTRATOR

28 November 2018


Charlie Dill

ACTING CHIEF EXECUTIVE OFFICER

28 November 2018

INDEPENDENT AUDITOR'S REPORT

To the Interim Administrator 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 2018, comprising the statement, explanatory notes, and the certificate of accuracy given by the Interim Administrator and the Acting Chief Executive Officer.

In accordance with section 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 2018 has been accurately calculated.

Basis of opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland 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 the information included in Ipswich City Council's annual report for the year ended 30 June 2018, but does not include the current year financial sustainability statement and my auditor's report thereon. At the date of this auditor's report, the other information was the general purpose financial statements, long-term financial sustainability statement and annual report.

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 council for the current year financial sustainability statement

The council is responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The council's responsibility also includes such internal control as the council determines 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 accounting policies 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement prepared as at 30 June 2018

	Target 2018	Actual 2018	2019	2020	2021	2022	2023	2024	Forecast 2025	2026	2027	2028
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Measures of Financial Sustainability

Council's performance at 30 June 2018 against key financial ratios and targets.

Performance Indicators - Consolidated

1. Operating Surplus Ratio

Net Result (excluding capital items) ⁽¹⁾

Total Operating Revenue (excluding capital items) ⁽²⁾

0 - 10%	9.64%	1.30%	2.10%	4.29%	6.67%	8.69%	10.50%	11.97%	13.30%	14.97%	16.31%
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An indicator of which 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) ⁽³⁾

Depreciation Expense

> 90%	62.38%	67.17%	70.25%	77.48%	84.37%	91.06%	90.44%	92.29%	93.63%	95.20%	94.51%
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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) ⁽²⁾

< 60%	36.49%	110.01%	124.99%	116.23%	105.79%	96.02%	88.76%	84.62%	79.67%	66.58%	56.18%
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An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement (continued)
prepared as at 30 June 2018

	Target 2018	Actual 2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Measures of Financial Sustainability (continued)												
Performance Indicators - Council												
1. Operating Surplus Ratio												
Net Result (excluding capital items) ⁽¹⁾												
Total Operating Revenue (excluding capital items) ⁽²⁾	0 - 10%	-0.88%	1.30%	2.10%	4.29%	6.67%	8.69%	10.50%	11.97%	13.30%	14.97%	16.31%
An indicator of which 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) ⁽³⁾	> 90%	62.38%	67.17%	70.25%	77.48%	84.37%	91.06%	90.44%	92.29%	93.63%	95.20%	94.51%
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	< 60%	31.20%	110.01%	124.99%	116.23%	105.79%	96.02%	88.76%	84.62%	79.67%	66.58%	56.18%
Total Operating Revenue (excluding capital items) ⁽²⁾												
An indicator of the extent to which the net financial liabilities can be serviced by its operating revenue.												

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement (continued) prepared as at 30 June 2018

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.

Notes

- (1) Includes only Recurrent Revenue and Recurrent Expenditure disclosed in the Income Statement. Excludes Capital Revenue Grants, Contributions, Donations and Subsidies received for capital acquisitions, Capital Income items such as Profit from the Sale of: Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties, and any Capital Expenditure such as Write Off of Assets, movements in Provisions for Restoration and Rehabilitation and Revaluation Decrements that hit the Statement of Comprehensive Income.
- (2) Includes only Recurrent Revenue disclosed in the Income Statement. Excludes Capital Revenue Grants, Contributions Donations and Subsidies received for capital acquisitions. Also excludes any Capital Income items such as Profit from the Sale of: Property, Plant and Equipment, Financial Assets, Real Estate and Investment Properties.

These ratios are the relevant measures of financial sustainability required to be reported under section 178(1) of the *Local Government Regulation 2012*.

Definitions are sourced from the Financial Management (Sustainability) Guideline issued by the Department of Local Government, Racing and Multicultural Affairs.

Ipswich City Council

Unaudited Long-Term Financial Sustainability Statement

Certificate of Accuracy

for the unaudited long-term financial sustainability statement prepared as at 30 June 2018

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.



Greg Chemello

INTERIM ADMINISTRATOR

28 November 2018



Charlie Dill

ACTING CHIEF EXECUTIVE OFFICER

28 November 2018

APPENDIX



LEGISLATIVE INDEX

The table below references the statutory requirements for a Queensland local government's annual report with the relevant page number within this report.

LOCAL GOVERNMENT ACT 2009

Requirement	Requirement Description	Section	Page
Beneficial enterprises	Listing of beneficial enterprises	41	79
Significant business activities	(a) Listing of all business activities (b) Identification of significant business activities (c) Statement on the application of the competitive neutrality principle (d) Statement on whether significant business activities were conducted	45	86
Remuneration	1 (a) Senior management remuneration 1 (b) Senior management in each band of remuneration	201	53

LOCAL GOVERNMENT REGULATION 2012

Requirement	Requirement Description	Section	Page
Financial Statements	(a) General purpose financial statement for the financial year audited by the Auditor-General (b) Current year financial sustainability statement audited by the Auditor-General (c) Long-term financial sustainability statement for the financial year (d) Auditor General's audit reports about the general purpose financial statements and the current year sustainability statement	183	106
Community financial report	Inclusion of a community financial report for the financial year	184	102
Particular resolutions	Inclusion of resolutions under: (a) s250(1) – expenses reimbursement policy (b) s206(2) – non-current physical assets	185	88
Councillors	(a) Remuneration (b) Expenses incurred and facilities provided (c) Local government meetings attended (d) Number of orders (e) Misconduct (f) Complaints	186	40 42 46 41 41 41
Administrative action complaints	1 (a) – 2(b) Statements, process and number of administration action complaints	187	88
Overseas travel	1 (a) – 1(b) Inclusion of official overseas travel made by a councillor or local government employee	188	45
Expenditure on grants to community organisations	(a) Inclusion of grants to community organisations (b) Inclusion of expenditure from councillor's discretionary funds	189	89



Requirement	Requirement Description	Section	Page
Other contents	1 (a) Assessment of progress towards implementing the five year corporate plan and annual operational plan	190	57
	1 (b) Assessment of operations and performance in the financial year		8
	1 (c) Operations report on commercial business units		82
	1 (d) Service, facility or activity supplied by another local government		89
	1 (e) Invitations to change tenders under S228(7)		89
	1 (f) List of the registers		90
	1 (g) Summary of rates and charges concessions		90
	1 (h) Internal audit report		97
	1 (i) Investigation notice summary under s49 for competitive neutrality complaints		86
	1 (j) Competitive neutrality complaint responses		86
	2 (a) – 2(d) Operations report for a commercial business unit		82

PUBLIC SECTOR ETHICS ACT 1994

Requirement	Requirement Description	Section	Page
Reporting	1 (a) Code of conduct - implementation statement	23	53

GLOSSARY

Term	Definition
Advocacy	Support and action by individuals, organisations, groups and other community members in support of or against a particular issue or policy.
Advance Ipswich	Council's long-term plan for the city, built on community desires for the city's future and reflecting the actions that Council and the community need to progress to realise this vision. The plan responds to the current and future changes in the city and the related opportunities and challenges. Advance Ipswich builds on the programs and strategies in the previous i2020 and i2031 Community Plans. The document is publically available on Council's website.
Annual Operational Plan	The <i>Local Government Regulation 2012</i> requires Council to annually adopt an operational plan. Council's adopted Operational Plan for 2017-2018 identified the key activities that Council needed to undertake during the financial year to achieve the longer-term outcomes of the 2017-2022 Corporate Plan. The plan for 2018-2019 is publically available on Council's website.
Annual Report	Legislatively required to be produced annually, the report details Council's financial performance and progress with the implementation of the city's vision as reflected in Advance Ipswich and the Corporate Plan 2017-2022. The report is publically available on Council's website.
Arts and Cultural Strategy 2018-2026	The strategy (Framing our City's Future) will guide investment in building community cultural capacity and assist Council in responding to community requirements, building upon its strengths and cementing Council's commitment to arts and culture into the future.
Asset	Tangible and intangible holdings, possessions, capital or resources belonging to and controlled by Council.
Audit	Inspection and/or examination of an organisation's systems, processes, procedures, statements, records and stated performance claims.
Beautiful Ipswich	A Council initiative aiming to beautify major thoroughfares and streetscapes, create attractive parks and recreational pathways and improve waterways throughout time-honoured suburbs.
Budget (annual)	Outlines revenue and planned capital and operational expenditure approved for a financial year. The budget document is publically available on Council's website.
Business Planning	Organisational planning focusing on the local government's direction, objectives, strategies and projected actions in order to achieve its longer-term goals.
Capital Works Program	The 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.
City	The City of Ipswich
Code of Conduct - Councillor	The adopted Code of Conduct provides guiding principles on a councillor's role, obligations and behavioural standards and demonstrates Council's commitment to conducting its business with integrity, honesty and fairness.
Commercial Business Unit	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	Ipswich's residents, ratepayers, businesses, investors, visitors and tourists.
Community Engagement	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.
Competitive Neutrality	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.
Council	Ipswich City Council
Council of Mayors (SEQ)	Australia's largest regional local government advocacy group involving ten local governments across South East Queensland including Toowoomba Regional Council. The organisation strives to deliver better regional funding, policy and collaborative outcomes for the local governments and communities of South East Queensland.
Corporate Plan 2017-2022	This legislative requirement documents Council's key strategic objectives and the steps towards their realisation over the plan's five-year life. The Corporate Plan 2017-2022 identifies five themes which align with the overarching Advance Ipswich' goals. The plan is publically available on Council's website.
Culture	Culture defines who Council is – it is the underlying beliefs, assumptions, values and ways of interacting that contribute to the uniqueness of Council.



Term	Definition
Department	Council has seven operational departments each headed by a Chief Operating Officer - Arts Social Development and Community Engagement, Economic Development and Marketing, Finance and Corporate Services, Health Security and Regulatory Services, Infrastructure Services, Planning and Development and Works Parks and Recreation.
Executive Leadership Team (ELT)	Council's executive management team consists of the Chief Executive Officer, the seven departmental heads and the City Solicitor. The ELT oversee organisational performance and the delivery of Council's direction as reflected in key vision and planning documentation.
Fire Station 101	Fire Station 101 is an innovation hub that assists startups, entrepreneurs and innovators to create and grow their business ideas. It is located within the former Ipswich Fire Station at Limestone Street Ipswich.
Financial Year	A twelve month reporting period which for this annual report is the period from 1 July 2017 to 30 June 2018.
Governance	Council's process by which it makes and implements decisions, is controlled and managed, is directed and reviewed.
Governance Review	A 2017 consultancy focusing on the interaction of elected members with the administrative organisation which resulted in 19 recommendations.
Health and Amenity (HAP) Plan	The annual plan's purpose is to provide members of the Ipswich community with an understanding of Council's approach to the education and enforcement of activities under Council's control e.g. animal management and parking. The plan is available on Council's website.
IGO Public Transport Advocacy and Action Plan	The Ipswich Transport Plan (iGO) that outlines Council's aspirations to advance Ipswich's transport system and guide future transport policy, resourcing and investment decision making.
Ipswich First	Ipswich First is a newsfeed initiative delivering city and community news to inboxes three times per week.
Ipswich Heritage Program	The program's objective is the identification of places of cultural heritage significance within Ipswich and encouragement of their conservation for present and future generations.
Key Performance Indicators	Also known as KPIs, these indicators exist as objective evidence on the extent of, or progress towards, achievement of a desired outcome. For Ipswich Waste Services an example of a KPI, the % waste diverted from landfilling at the recycling and refuse centres.
Koala Conservation and Habitat Management Plan	Identifies the important koala habitat areas and corridors for koala conservation and recommends actions to reduce the impact of key threats and to support the management of priority habitat areas.
Line of Sight	The program designed to empowering Council staff so they feel recognised, acknowledged and valued in their service delivery to the Ipswich community. Line of Sight has a strong focus on culture change.
Local Government Act 2009	The principal legislation which provides the legal framework for Queensland's local government sector.
Local Government Area (LGA)	An administrative division of the State of Queensland for which Council is responsible for managing. In Ipswich the LGA has an area of 1090 square kilometres.
Local Government Regulation 2012	Subordinate legislation to the <i>Local Government Act 2009</i> .
Ipswich Planning Scheme	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> .
Policies	Formally adopted high-level definitive statements which confirm Council's intent, commitment or position to achieve an objective and which provides a decision-making.
Queensland Audit Office (QAO)	Council's auditor
Recycle 4	Council's new recycling program launched in May 2018.
Risk management	The processes and activities relating to the identification, evaluation and controlling of an organisation with regard to risk as outlined in the Australian Standard <i>AS/NZS ISO 31000:2009 Risk management: principles and guidelines</i> .
Smart City Program	Smart City sets the framework for embracing new ways of working and service delivery through technology adoption.
South East Queensland Regional Plan 2017	A Queensland Government Plan (also known as <i>ShapingSEQ</i>) which provides a regional framework for growth management, and sets planning direction for sustainable growth, global economic competitiveness and the quality of life.
Strategic Planning	The overarching continuous and systematic process Council uses to identify future outcomes and how these outcomes will be achieved and their success measured.

Term	Definition
Strategies	To deliver against the five themes of Advance Ipswich, Council identified a number of strategies in the plan to guide the organisational direction. These strategies assist Council in preparing prioritised action plans over a periods of time with the intention of achieving the desired outcomes.
Sustainability Strategy	The strategy's focus is about managing the growth of Ipswich by working with the community, industry and other levels of government to protect and enhance the city's environment and its liveability for current and future generations. The strategy is available on Council's website.
Target	A quantifiable performance level for attainment by a future date. Target setting is important in driving improvements in service delivery across Council. For Ipswich Waste Services as an example, the following KPI - % waste diverted from landfilling at the recycling and refuse centres has a target of >40% by 30 June 2018.

CONTACT INFORMATION

Mailing address:

PO Box 191
IPSWICH QLD 4305

Phone:

General Enquiries (07) 3810 6666
Emergencies All Hours (07) 3810 6666

Fax:

(07) 3810 6731

Email:

council@ipswich.qld.gov.au

CUSTOMER SERVICE CENTRE

143 Brisbane Street
IPSWICH QLD 4305
(top of the Ipswich City Mall)

Administration Building
45 Roderick Street
IPSWICH QLD 4305

COMMUNITY OFFICES

DIVISION 1

Cnr Commercial Drive & Woodcrest Way
SPRINGFIELD QLD 4300

Phone: (07) 3818 3100

DIVISION 2

1/18 Queen Street
GOODNA QLD 4300

Phone: (07) 3818 6900

DIVISION 3

Level 3 Redbank Plaza
1 Collingwood Drive
REDBANK QLD 4301

Phone: (07) 3288 5899

DIVISION 4

Shop 2, 38 South Station Road
BOOVAL QLD 4304

Phone: 3816 2444

DIVISION 5

Shop 1 Jacaranda Centre
2 & 3 Jacaranda Street
EAST IPSWICH QLD 4305

Phone: (07) 3281 8700

DIVISION 6

Shop 38A, Brassall Shopping Centre
68 Hunter Street
BRASSALL QLD 4305

Phone: (07) 3810 6556

DIVISION 7

WG Hayden Humanities Centre
56 South Street
IPSWICH QLD 4305

Phone: (07) 3810 6224

DIVISION 8

Leichhardt Village Court
Cnr Samford and Toongarra Roads
LEICHHARDT QLD 4305

Phone: (07) 3282 9600

DIVISION 9

Shop 1, 31 Orion Springfield Central
1 Main Street
SPRINGFIELD CENTRAL QLD 4300

Phone: (07) 3470 0077

DIVISION 10

Shop 5 & 6 Rosewood Plaza
20-22 John Street
ROSEWOOD QLD 4340

Phone: (07) 5464 1088

COMMUNITY GRANTS

CITYWIDE COMMUNITY DONATIONS				
DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
Citywide	Cr Antonioli	Access Community Services	Multicultural Community Easter BBQ	\$180
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$500
		Artsconnect Ipswich Inc	Entertainment for Ipswich Festival Street Party 2018	\$250
		Auscongo Network	Gift Wrapping Materials for Community Fundraiser	\$200
		B.R.T Home Owner's Association Inc	Village Fair Fundraiser	\$500
		Blair State School P&C Association	Visual Arts/Carols by Candlelight Evening	\$1,600
		Booval 50 Years & Over Club Inc	Renewal of PL Insurance	\$685
		Bravehearts Foundation Ltd	Garden Party High Tea Fundraiser	\$500
		Breast Cancer Network Australia (BCNA)	Fundraising for Breast Cancer Network Australia	\$200
		Bremer State High School	2018 Japan Study Tour	\$500
		Bremer State High School	34th Annual Great Bremer Canoe Race	\$200
		Brothers Football Club Ipswich Inc.	Fielding of a Senior Women's Rugby League Team	\$1,500
		Brothers Leagues Club Ipswich	2017 Sports Star of the Year	\$500
		Brothers Social Bowls Club Ipswich	2018 Annual Open Day Event	\$250
		Bushwalking Queensland Inc.	2018 Clean Up Australia Day Morning Tea	\$250
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$300
		Cabanda Care Inc.	Multi-draw Christmas Raffle	\$175
		Camira Scout Group	2019 Scout Jamboree	\$100
		Camira State School P&C	Trivia Night	\$500
		Cancer Council Qld	Relay for Life Fundraiser	\$250
		Cancer Council Qld Ipswich Branch	Casa Mia High Tea	\$200
		Cancer Council Queensland	2017 Relay for Life - Melbourne Cup Luncheon	\$200
		Cancer Council Queensland	Glen Stower Memorial Race Day Fundraiser	\$250
		Central Districts Cricket Club	State Carnival in Rockhampton	\$250
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$500
		Churchill State School P&C Association	Year 5 Excursion to Brisbane	\$200
		Cityhope Care	"A New Thing" Initiative Care Packs	\$1,000
		Collingwood Park State School P&C Association	Lighting for Christmas Event	\$750
		Compassion for Animals Society	Inaugural 2018 Gala Ball Fundraiser	\$500
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$300
		Faith Lutheran College Plainland	Western Ranges District School Sport team jerseys	\$5,000
		Fight Wright Boxing Club	Boxing Tournament	\$250
		FSG Australia	Christmas Celebration Lunch	\$250
		Gandhi Salt March Limited	Power of Peace Festival	\$2,000
		Goodna Street Life Inc	Housing Support Program	\$500
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$250
		Great Mercy Christian Church	Christmas Celebration - Hall Hire & Catering	\$200
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$1,000



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Grumpy Grandpas	Replacement of machinery	\$500
		Hymba Yumba Community Hub	Black, Bold & Beautiful Indigenous Women's Luncheon	\$220
		ICON Toastmasters	Continuation of Service	\$500
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$200
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$250
		Ipswich Assist	Two Industrial Three-Door Fridges	\$3,818
		Ipswich Association for Community Art and Culture Inc	Laos New Year Celebration	\$500
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$525
		Ipswich Bowls Club Inc	Annual Easter Cup Event	\$200
		Ipswich Bowls Club Inc	Ladies Invitation Pairs & Patron's Party Day Fours	\$500
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Old Championships	\$500
		Ipswich Cavy Club	2018 Show Season	\$200
		Ipswich Community Care Fund Inc.	Volunteer Christmas Luncheon	\$100
		Ipswich Eagles Australian Football Club Inc	Club costs	\$2,000
		Ipswich East State School P&C Assoc	2017 Christmas Hamper Raffle	\$100
		Ipswich Gateball Club Inc	Promotion of Club	\$1,000
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$500
		Ipswich Girls Grammar School	125th Anniversary - Spring Soiree	\$500
		Ipswich Girls Grammar School	IGGS Speech Night Prize	\$120
		Ipswich Hospice Care	QT Charity Golf Day Fundraiser	\$300
		Ipswich Hospital Foundation	2018 Ipswich 100 Bike Ride	\$2,500
		Ipswich Indoor Bowls Assoc.	Engraving of Trophies & Certificates	\$250
		Ipswich Indoor Sports Centre	National Indoor Cricket League	\$250
		Ipswich Kindergarten Association Inc	80th Anniversary Community Fete	\$700
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$3,000
		Ipswich Prostate Cancer Support Group	Offsetting Organisational Administration Fees	\$350
		Ipswich Railway Sub Branch RSL Inc (Women's Auxiliary)	ANZAC Day Morning Tea	\$500
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$1,000
		Ipswich Show Society Inc	2018 Ipswich Show	\$1,000
		Ipswich Softball Association	State Titles for Softball Teams	\$750
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$200
		Ipswich State High School	2017 Academic Awards Night	\$500
		Ipswich Switches Junior Speedway Club	Purchase of Security System & Equipment	\$250
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$600
		Ipswich Vigoro Association Inc	2018 Pink Stump Day Fundraiser	\$250
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$250
		Kambu Warriors Sports	Registration and Accommodation Costs	\$250
		Lanka Lions Australia	Sri Lankan New Year Eve Festival 2018	\$500
		Life Without Barriers	Foster & Kinship Care Week 2018	\$250
		Lions Club of Ipswich Inc	Continuation of Service	\$500
		Lions Club of rosewood	Rosewood Christmas Decorations	\$20,000

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Liworaji Aboriginal Corporation	Rent for Organisation Premises	\$3,667
		Lowood Show Society	2018 Lowood Annual Agricultural Show	\$200
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$250
		Marburg & District Residents Association	Advertising of Event and Event Expenses	\$1,000
		Mater Foundation	Noah's Mater Charity Event	\$275
		Mirraboopa Aboriginal Cultural Services Inc	Equipment and Uniforms for Softball Carnival	\$500
		MND & ME Foundation	Golf Day Fundraiser	\$250
		Movember Foundation	Movember Fundraiser	\$200
		Music Heritage Group Ipswich Inc.	Festival Gala 2018	\$700
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$200
		Musketeers Sports Club Inc	Club Training Shirts	\$500
		National Council of Women of Queensland Inc	Educational Bursaries	\$4,000
		Naval Association Of Australia Ipswich & West Moreton Sub Section Inc	Bus Hire for Travel to Competition	\$660
		Naval Association Of Australia Ipswich & West Moreton Sub Section Inc	Trip to Maryborough	\$250
		Northern Suburbs Old Boys Association	Club Expenses	\$200
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$100
		Occasionals Vigoro Club	Registration and Club Shirts	\$200
		Operation PTSD Support Inc	PTSD Support Retreat	\$500
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$250
		Our Lady of the Southern Cross Catholic Parish	Construction of Main Entry Sail and Columbarium	\$50,000
		Purga Wagtails Aboriginal Corporation	2017 Arthur Beetson Murri Rugby League Carnival	\$500
		QCU Ipswich	2018 Labour Day	\$750
		Old Railway Retired Employees Association	CEO Christmas Luncheon	\$100
		Queensland Cadet Bushman	Public Liability Insurance	\$150
		Queensland Pathways State College	School Holiday Program	\$500
		Queensland Railway Institute Social Bowls Club	Hiring of Humanities Centre Meeting Room	\$150
		Raiders Softball Club	2017 Old Murri Women's Softball Tournament	\$500
		Raiders Softball Club	Competing Costs for National Softball Tournaments	\$200
		Redbank Plains RSL Sub Branch	2018 ANZAC Day Memorial Event	\$250
		Redbank Plains Scout Group	Scout Jamboree	\$300
		Redbank Plains State High School	New Bike for Pedal Prix Program	\$1,000
		Redbank State School P&C Association	Continuation of Establishing Garden Club	\$750
		Rivers of Life Christian Church	Community Christmas Event	\$1,000
		Riverview Good News Church	Catering for Annual Christmas Dinner	\$400
		Rosewood Bowls Club Inc.	Bendigo Bank Open Men's Fours Carnival	\$250
		Rosewood Bowls Club Inc.	Replacing Team Shirts Bearing Support from Former Mayor	\$500
		Rosewood Golf Club	Breast Cancer Fundraiser Golf Day	\$250
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$500
		Rotary Club of Ipswich North Inc	2017 Pride of Workmanship Awards	\$575
		RSL Ipswich Sub Branch	2018 ANZAC Day Memorial Service	\$700



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Rugby League Ipswich Ltd	Mentoring & Coaching Program 2018	\$10,000
		Sacred Heart Primary School P&F Association	School Fete	\$500
		Scripture Union Queensland	Continuation of Pastoral Care	\$250
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$100
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$2,000
		Silkstone State School P&C Association	Annual Trophy Presentation	\$200
		Silkstone State School P&C Association	Charity Car Show	\$750
		South East Redbacks Cricket Club	Training Gear	\$250
		Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shield Indigenous Cricket Carnival	\$250
		Springfield Basketball League	Season 4 Launch Event	\$100
		St Augustine's College	QISSN Cup & CONFRO Comp	\$400
		St Edmunds College	Carols on the Green Event	\$2,500
		St Edmunds College	Student Participation in 2017 Rugby League Carinival	\$900
		St Josephs & St Thomas Visiting Committee	Seniors Christmas Morning Tea	\$200
		St Marys College	2017 Year 12 Awards Presentation	\$100
		St Peter Claver College	2018 Qld Independant Secondary Schools Netball Competition	\$500
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$375
		Swich On Inc	Swichette's Race Day	\$200
		Swifts Bowls Club - (Includes Ladies Section)	Nationwide Bowls Competition - Premier League	\$500
		Swifts Hockey Club	Race Day Event	\$300
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$400
		Swifts Rugby League Football Club Inc	Administration of Club	\$250
		TAFE Queensland South West Region	2018 RA Wearne Memorial Student Award	\$250
		Thaai Tamil School Queensland	2018 Pongal Festival	\$1,000
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$500
		The Salvation Army Bundamba	Browns Park Christmas Party for The Homeless	\$100
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$1,000
		The Salvation Army Riverview Farm	Fundraising for Equipment and Materials	\$250
		United Bowls Club	2017 Ladies Section Party Day	\$200
		Variety Qld Inc	2018 Variety Bash	\$200
		We Care	Emergency Kits for Elders	\$250
		We Care	Ugarapul Traditional Owners Gathering	\$200
		Weight Reduction Club Ipswich Evening	Club Shirts	\$743
		West Moreton Anglican College	2017 Presentation Night	\$200
		West Moreton Dart Association & Allsports Inc	Club Tables and Chairs	\$1,000
		Western Pride Football Club	Junior Trophy Presentations	\$250
		Western Pride Football Club	WPFC Sportsman's Lunch	\$500
		Westside Community Care	2017 Christmas Hamper and Voucher Appeal	\$500
		White Ribbon Australia	Miss Teen Diamond Australia 2018 Fundraising Event	\$100
		Willowbank Area Group	WAG Operational Costs	\$2,000

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Woodlinks State School P&C Association	Annual Harvest Festival	\$500
		Woogaroo & District Meals On Wheels Inc.	Christmas Parcels to Clients	\$100
		Woogaroo & District Meals On Wheels Inc.	Client Meal Service Fees	\$500
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$500
CR ANTONIOLLI TOTAL				\$174,318
	Cr Tully	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$450
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$200
		Anglican Parish of Goodna	120 year celebration dinenr & activities	\$500
		Augusta Parkway Project	Internal Project Cost	\$18,424
		Bethany Lutheran Primary School	Purchase of Netball shirts & bibs	\$450
		Black Dog Institute	Fundraising	\$250
		Blair State School P&C	Movies in the Park	\$1,000
		Blue Care - Brassall Retirement Village	Christmas Gifts	\$400
		Bravehearts Inc	Garden High Tea Party fundraiser	\$500
		Brisbane Super Kings Cricket Club Inc	2017 T20 Cricket Tournament	\$200
		Buddhist Compassion Relief Tzu Chi Foundation Australia Inc	Continuation of Service	\$10,000
		Camira Friends & Neighbours Club Inc.	Bus Trip and Luncheon	\$250
		Childhood Cancer Support Inc	2017 Memorial Golf Day	\$500
		Church Street Kindergarten & Preschool Assoc.	Assistance for Fundraising Event	\$2,000
		Churchill State School P & C Association	Assistance with School Fun Day	\$750
		Congolese United for Peace and Reconciliation in Australia	Official Opening & Assembly Events	\$500
		Divine Mercy Church	R.U.N Multicultural Festival	\$2,000
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$900
		Down Syndrome Association	Education Programs	\$250
		Footprints in the Park	A-Frame Sign Costs	\$1,087
		Footprints in the Park	Insurance and Auditing Costs	\$500
		Footprints in the Park	Outdoor Furniture and Generator	\$500
		Goodna & Districts Rugby League Football Club	Annual Sportsmans' Luncheon	\$2,500
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$5,000
		Goodna Community Association Inc	Goodna Jacaranda Festival 50th year	\$1,000
		Goodna State School P & C Association	2017 Fundraising Endeavours	\$2,500
		GOPIO Queensland	2017 India Day Fair	\$500
		Greater Springfield Basketball League	Season 3 Opening event	\$200
		Ipswich & District Athletics Club	36th Annual Track & Field Carnival	\$1,500
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$200
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$1,000
		Ipswich Girls' Grammar School	Basketball uniforms	\$900
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$275
		Ipswich Hospice Care	Ipswich Hospice Jacaranda Dinner	\$750
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$5,500
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$250
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$10,000



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich Show Society	Construction of Retaining Wall	\$20,000
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$250
		Life Without Barriers	Transition from Care Event	\$250
		Liworaji Aboriginal Corporation	Traditional Indigenous Games Kit	\$1,000
		Poetry Feast Contribution	Annual Poetry Feast	\$300
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$250
		Qld Railway Retired Employees Association	Christmas in July	\$200
		Queensland African Communities Council	Employment and Training Access	\$3,000
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$1,000
		Queensland Pit Game Fowl Club Inc	Show running costs	\$200
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Redbank Plains Bears Rugby League Football Club	Girls Rugby League Carnival	\$500
		Redbank State School	Good Behaviour Program	\$1,000
		Redbank State School	Native Garden	\$500
		Redlands Ladies Probus Club Inc	Tour Guide and Catering for Ipswich Visit	\$260
		Riverview Good News Church	Fathers Day Dnner	\$250
		Rosewood Festival Inc	Rosewood Festival	\$1,000
		Rosewood State High School	2017 Awards Night	\$200
		Rosies Youth Mission Inc. Ipswich Branch	Ipswich Calendar Fundraiser	\$500
		Rotary Club Of Goodna	Picture Books for Children	\$3,000
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$2,050
		Rugby League Ipswich	Volunteers Morning Tea	\$200
		Sacred Heart Parish	Marian Valley travel costs	\$2,000
		Silkstone Baptist Church	Construction of Child Safety Fence	\$5,000
		Silkstone Baptist Soccer Club	Representing Player for State Carnival	\$500
		Souths Diamondbacks Aboriginal Corporation	Accommodation Costs for Competition	\$250
		Springfield Brumbies Basketball Club	Equipment and Formal Training	\$250
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$500
		St Edmunds College	Preserve & archive 125 years of history for display	\$5,000
		St Francis Xavier Parish School P & F Association	Biennial School Fete	\$2,375
		St Marys College	2017 Social Justice trip to Cambodia	\$475
		St Vincent de Paul	2017 sleepout fundraiser	\$2,000
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$500
		Swifts Bowls Club - (Includes Ladies Section)	2017 Fiesta ladies Bowls Day	\$500
		Swordsmen Martial Arts	Travel costs to World Championships for Derek & Blake Murray	\$200
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$200
		The Salvation Army Bundamba	Inter-state Basketball Carnival	\$200
		The Scout Association Of Australia Qld Branch - Goodna Scout Group	Purchase of Honour boards	\$3,027
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$375
		The Springfield Anglican College	Basketball Scholarship for Student	\$200
		Trail to Triumph	Trail to Triumph Run	\$250

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$100
		Western Pride Football Club	Nerima & Tokyo Trip	\$10,000
		Westside Community Care (QLD) Limited	2016 Christmas Appeal	\$600
		Westside Community Care (QLD) Limited	2017 Family Fun Day	\$500
		Westside Community Care (QLD) Limited	Seeds Fundraising Dinner	\$500
		Whitehill Church of Christ	2017 Soccer Season Carnival	\$1,130
		Woodlinks State School P&C Association	Art Show and Wine & Cheese Night	\$500
		World Harmony Society	Festival	\$3,500
		Youth Alive QLD	Event sound & lighting costs	\$500
CR TULLY TOTAL				\$150,828
	Cr Wendt	Brothers Cricket Club Inc	Construction of Shed & Purchase of Equipment	\$10,000
		Church Street Kindergarten and Preschool Association Inc.	Fashion Parade Luncheon Fundraiser	\$250
		Churchill State School	Year 6 Camp	\$500
		Divine Mercy Church Inc.	R.U.N. Multicultural Festival	\$50
		Domestic Violence Action Centre	Schools Education Program	\$1,000
		Gateebil Gurrung Aboriginal Corporation	Murri Women's Softball Tournament	\$100
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$250
		Hannah's House	Furnishings for Multipurpose Area	\$2,000
		Ipswich & District Rifle Club Inc	Purchase of Furniture & Appliances	\$1,000
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$500
		Ipswich Minister's Christian Fellowship	Monthly Fellowship Meetings	\$200
		Ipswich Netball Association	Netball Qld Premier League Competition	\$500
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$250
		Ipswich Woodcrafts Club Inc	Annual Bribie Island/Ipswich Woodcrafts Competition	\$500
		Ipswich Woodcrafts Club Inc	Robert Sorby Tour	\$500
		Leukaemia Foundation	World's Greatest Shave - Bruce Beasley	\$100
		LifeSwich Community Seventh Day Adventist Company	LifeSwich Kids Club School Holiday Program	\$300
		Lions Club of Ipswich Inc	2018 Ipswich Hospital Graduate Nurse of the Year	\$400
		Redbank Plains Scout Group	2019 Scout Jamboree	\$250
		Redbank Plains State High School	Big Band Blast Weekend	\$250
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$500
		Scout Association - Moreton Region	Limestone Scout Revue	\$400
		Silkstone State School	Under 8's Day	\$250
		St Augustine's College P&F Association	Biennial Fete	\$250
		The Children's Hospital Foundation	2018 Kid's Ride Fundraiser	\$200
		Variety Qld	Equipment and Service provision	\$500
		Woodlinks State School P&C	Purchase of equipment	\$500
CR WENDT TOTAL				\$21,500
CITYWIDE TOTAL				\$346,646



DIVISIONAL COMMUNITY DONATIONS				
DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
Division 1	Cr Morrison	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$150
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$100
		Anglican Parish of Springfield	Food and Materials for Marriage Courses	\$2,000
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$100
		Breast Cancer Network Australia (BCNA)	Fundraising for Breast Cancer Network Australia	\$50
		Breast Friends Limited	Fundraising for Charities	\$200
		Bremer State High School	2018 Japan Study Tour	\$150
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$100
		C & K Community Kindergarten Camira	Costs of Annual Open Day Fete	\$1,000
		Camira Friends & Neighbours Club Inc	Community Crafts Group	\$250
		Camira Friends & Neighbours Club Inc.	Bus Trip and Luncheon	\$250
		Camira Scout Group	2019 Scout Jamboree	\$200
		Camira State School P&C	2017 Sportsperson of the Year Award	\$135
		Camira State School P&C	Trivia Night	\$500
		Camira State School P&C Association	Fundraising Events	\$500
		Cancer Council Queensland	2017 Relay for Life - Melbourne Cup Luncheon	\$100
		Cancer Council Queensland	Glen Stower Memorial Race Day Fundraiser	\$100
		Central Districts Cricket Club	State Carnival in Rockhampton	\$100
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$500
		Church Street Kindergarten and Preschool Association Inc.	Fashion Parade Luncheon Fundraiser	\$200
		Cityhope Care	"A New Thing" Initiative Care Packs	\$100
		Compassion for Animals Society	Inaugural 2018 Gala Ball Fundraiser	\$100
		Congolese United for Peace and Reconciliation in Australia	Official Opening & Assembly Events	\$100
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$100
		Divine Mercy Church	R.U.N Multicultural Festival	\$100
		Divine Mercy Church Inc.	R.U.N. Multicultural Festival	\$200
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$100
		Down Syndrome Association	Education Programs	\$100
		Eastern Cobras RLFC	Purchase of Training Equipment	\$250
		Footprints in the Park	Insurance and Auditing Costs	\$100
		FSG Australia	Christmas Celebration Lunch	\$100
		Gatebil Gurrung Aboriginal Corporation	Murri Women's Softball Tournament	\$150
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$300
		Goodna Springfield Probus Club Inc.	Annual Christmas Party	\$125
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$250
		Goodna Street Life Inc	Housing Support Program	\$200
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$100
		Great Mercy Christian Church	Christmas Celebration - Hall Hire & Catering	\$200
		Greater Springfield Basketball League	Awards Trophy	\$250
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$5,000
		Greater Springfield Lions Club	Support of Alyce Stephenson	\$200

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Grumpy Grandpas	Replacement of machinery	\$250
		Humpty Dumpty Foundation	Kids Charity Bike Ride Fundraiser	\$250
		Hymba Yumba Community Hub	Black, Bol & Beautiful Indigenous Women's Luncheon	\$230
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$100
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$100
		Ipswich & District Athletic Club	37th Annual Winter Carnival	\$500
		Ipswich & Redbank First Aid Volunteers	First Aid Treatment at Ipswich Community Events	\$4,744
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$100
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$100
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$500
		Ipswich Community Care Fund Inc.	Volunteer Christmas Luncheon	\$100
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$100
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$250
		Ipswich Historical Society Inc	Volunteer Working Bee	\$150
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$100
		Ipswich Hospice Care	QT Charity Golf Day Fundraiser	\$300
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$250
		Ipswich Indoor Sports Centre	National Indoor Cricket League	\$100
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$100
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$250
		Ipswich Minister's Christian Fellowship	Monthly Fellowship Meetings	\$200
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$500
		Ipswich Netball Association	Netball Qld Premier League Competition	\$200
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$200
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$250
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$500
		Ipswich Show Society Inc	2018 Ipswich Show	\$350
		Ipswich Softball Association	State Titles for Softball Teams	\$100
		Ipswich Switches Junior Speedway Club	Purchase of Security System & Equipment	\$100
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$200
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$100
		Ipswich Vigoro Association Inc	2018 Pink Stump Day Fundraiser	\$100
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$100
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$100
		Kambu Warriors Sports	Registration and Accommodation Costs	\$100
		Lanka Lions Australia	2018 Sri Lankan New Year Eve Festival	\$274
		Life Without Barriers	Foster & Kinship Care Week 2018	\$100
		Life Without Barriers	Transition from Care Event	\$100
		Lions Club of Ipswich Inc	2018 Ipswich Hospital Graduate Nurse of the Year	\$100
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$100
		Marburg Pacing Assoc	Marburg Pacing Easter Trots	\$200



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		MND & ME Foundation	Golf Day Fundraiser	\$150
		Movember Foundation	Movember Fundraiser	\$250
		Multiple Sclerosis Society Of Queensland	Brookwater Charity Golf Day	\$480
		Music Heritage Group Ipswich Inc.	Festival Gala 2018	\$150
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$100
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$100
		Occasionals Vigoro Club	Registration and Club Shirts	\$100
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$200
		Poetry Feast	Ipswich Poetry Feast Contribution	\$300
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$150
		Purga Wagtails Aboriginal Corporation	2017 Arthur Beetson Murri Rugby League Carnival	\$100
		Queensland Cadet Bushman	Public Liability Insurance	\$150
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$250
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Raiders Softball Club	2017 Qld Murri Women's Softball Tournament	\$100
		Raiders Softball Club	Competing Costs for National Softball Tournaments	\$100
		Redbank Plains RSL Sub Branch	2018 ANZAC Day Memorial Event	\$200
		Redbank Plains State High School	New Bike for Pedal Prix Program	\$200
		Rivers of Life Christian Church	Community Christmas Event	\$250
		Rotary Club of Greater Springfield	RYPEN Program	\$600
		Rotary Club of Greater Springfield Inc	Golf Day Fundraiser	\$250
		Rotary Club of Ipswich City	Fundraiser for Ipswich Cares	\$125
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$200
		RSL Ipswich Sub Branch	2018 ANZAC Day Memorial Service	\$100
		Rugby League Ipswich	RLI Administrative Costs	\$1,000
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$500
		Silkstone Baptist Church	Construction of Child Safety Fence	\$500
		Souths Diamondbacks Aboriginal Corporation	Accommodation Costs for Competition	\$100
		Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shield Indigenous Cricket Carnival	\$100
		Southside Stingers Softball Club	U15 Softball Tournament	\$150
		Springfield Basketball League	Season 4 Launch Event	\$100
		Springfield Brumbies Basketball Club	Equipment and Formal Training	\$500
		Springfield Central State High School	2017 Community Week	\$100
		Springfield Central State High School	Prizes for 2017 Sports Awards	\$150
		Springfield Lakes State School	2017 Year 6 Mystery Tour	\$250
		Springfield Malayalee Association Inc	Cultural Events	\$250
		Springfield Malayalee Association Inc	Postage of Ipswich Calendars to Members	\$200
		Springfield Runners Group	Lighting vests	\$500
		Springfield United Football Club	Costs for End of Season Gifts	\$500
		St Andrew's Springfield	Alpha & Marriage Courses	\$2,000
		St Augustine College P&F Association	Triva Night Fundraiser	\$250

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		St Augustine's College	QISSN Cup & CONFRO Comp	\$100
		St Augustine's College P&F Association	Biennial Fete	\$250
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$100
		St Edmunds College	Carols on the Green Event	\$100
		St Marys College	2017 Social Justice trip to Cambodia	\$100
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$100
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$100
		Swifts Rugby League Football Club Inc	Administration of Club	\$100
		Swordsmen Martial Arts	Travel costs to World Championships for Derek & Blake Murray	\$100
		Thaai Tamil School Queensland	2018 Pongal Festival	\$200
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$100
		The Children's Hospital Foundation	2018 Kid's Ride Fundraiser	\$100
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$100
		The Salvation Army Bundamba	Browns Park Christmas Party for The Homeless	\$100
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$200
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$100
		The Springfield Anglican College	Basketball Scholarship for Student	\$250
		The Springfield Anglican College	Sports Presentation Evening	\$800
		Trail to Triumph	Trail to Triumph Run	\$600
		V.I.T.A.L. ProJeX	Charity Golf Day	\$500
		Variety Qld	Equipment and Service provision	\$250
		Variety Qld Inc	2018 Variety Bash	\$100
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$100
		VITAL ProJeX	Charity Golf Day Fundraiser	\$275
		We Care	Emergency Kits for Elders	\$200
		We Care	Ugarapul Traditional Owners Gathering	\$100
		West Moreton Dart Association & Allsports Inc	Club Tables and Chairs	\$200
		Western Pride Football Club	Fundraising Event	\$1,000
		Western Pride Football Club	Nerima & Tokyo Trip	\$1,800
		Western Pride Football Club	WPFC Sportsman's Lunch	\$500
		Westside Community Care (QLD) Limited	2016 Christmas Appeal	\$100
		Westside Community Care (QLD) Limited	Seeds Fundraising Dinner	\$500
		White Ribbon Australia	Miss Teen Diamond Australia 2018 Fundraising Event	\$100
		Woodcrest State College	2018 Sports Award	\$200
		Woogaroo & District Meals On Wheels Inc.	Christmas Parcels to Clients	\$200
		Youth Alive QLD	Event sound & lighting costs	\$100
		Zonta Club of Greater Springfield	International Womens Day Breakfast	\$250
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$100
CR MORRISON TOTAL				\$49,438
DIVISION 1 TOTAL				\$49,438



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
Division 2	CR TULLY	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$250
		Access Community Services	Multicultural Community Easter BBQ	\$180
		African Double Orphan Association	Mowing & Cleaning of Properties	\$500
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$100
		Anglican Parish of Goodna	120 year celebration dinner & activities	\$500
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$200
		Augusta State School	Year 6 Graduation and Awards Night	\$300
		Auscongo Network	Gift Wrapping Materials for Community Fundraiser	\$200
		B.R.T Home Owner's Association Inc	Village Fair Fundraiser	\$500
		Black Dog Institute	Fundraising	\$250
		Breast Cancer Network Australia (BCNA)	Fundraising for Breast Cancer Network Australia	\$100
		Bremer State High School	2018 Japan Study Tour	\$200
		Brisbane Super Kings Cricket Club Inc	2017 T20 Cricket Tournament	\$100
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$200
		Camira Scout Group	2019 Scout Jamboree	\$150
		Cancer Council Qld	Fundraiser - Jennifer Rooks	\$500
		Central Districts Cricket Club	State Carnival in Rockhampton	\$200
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$500
		Church Street Kindergarten & Preschool Assoc.	Assistance for Fundraising Event	\$1,500
		Church Street Kindergarten and Preschool Association Inc.	Fashion Parade Luncheon Fundraiser	\$500
		Congolese United for Peace and Reconciliation in Australia	Official Opening & Assembly Events	\$500
		Cure Brain Cancer Foundation	Walk4brain Cancer 2018	\$250
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$100
		Divine Mercy Church	R.U.N Multicultural Festival	\$500
		Divine Mercy Church Inc.	R.U.N. Multicultural Festival	\$250
		Down Syndrome Association	Education Programs	\$250
		Fight Wright Boxing Club	Boxing Tournament	\$500
		FSG Australia	Christmas Celebration Lunch	\$100
		Gailes Community House	2017 Christmas on Karina Event	\$500
		Gateebil Gurrnung Aboriginal Corporation	Murri Women's Softball Tournament	\$400
		Goodna & Districts Rugby League Football Club	Annual Sportsmans' Luncheon	\$2,500
		Goodna & Districts Rugby League Football Club	Bill Bowtell Memorial Event	\$250
		Goodna & Districts Rugby League Football Club	Fundraising Event	\$300
		Goodna Bowls Club	Club Administration Costs	\$1,500
		Goodna Bowls Club	Green Keeper's Amenities	\$7,340
		Goodna Community Association	Goodna Jacaranda Festival 2018	\$4,000
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$2,500
		Goodna Community Association Inc	Goodna Jacaranda Festival 50th year	\$1,000
		Goodna RSL Sub Branch	Christmas Party for Veterans	\$500
		Goodna Rugby Union Club	Purchase of equipment	\$4,807
		Goodna Special School	School E Newsletter	\$1,000
		Goodna Springfield Probus Club Inc.	Annual Christmas Party	\$125

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Goodna State School	Semi-Commercial Worm Farm	\$1,250
		Goodna State School P & C Association	2017 Fundraising Endeavours	\$2,500
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$250
		Goodna Street Life Inc	Housing Support Program	\$1,000
		Great Mercy Christian Church	Christmas Celebration - Hall Hire & Catering	\$200
		Greater Springfield Basketball League	Awards Trophy	\$250
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$250
		Greater Springfield Lions Club	Support of Alyce Stephenson	\$100
		Grumpy Grandpas	Replacement of machinery	\$250
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$200
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$100
		Ipswich & District Athletic Club	37th Annual Winter Carnival	\$500
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$100
		Ipswich Association for Community Art and Culture Inc	Laos New Year Celebration	\$500
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$250
		Ipswich Community Care Fund Inc.	Food and Toy Hampers	\$500
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$450
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$250
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$3,200
		Ipswich Hospice Care	Ipswich Hospice Jacaranda Dinner	\$250
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$250
		Ipswich Kindergarten Association Inc	80th Anniversary Community Fete	\$100
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$250
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$500
		Ipswich Minister's Christian Fellowship	Monthly Fellowship Meetings	\$200
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$2,000
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$250
		Ipswich Show Society Inc	2018 Ipswich Show	\$400
		Ipswich Softball Association	State Titles for Softball Teams	\$150
		Ipswich State High School	*Met West State Championships - Rugby Union	\$900
		Ipswich Suns Women's Indoor Cricket Team	Accommodation and Travelling	\$500
		Ipswich Switches Junior Speedway Club	Purchase of security system and equipment	\$250
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$250
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$250
		Kruger State School P&C	Kruger's Got Talent Fundraising Event	\$2,000
		Lanka Lions Australia	Sri Lankan New Year Eve Festival 2018	\$200
		Leukaemia Foundation	World's Greatest Shave - Bruce Beasley	\$100
		Life Without Barriers	Foster & Kinship Care Week 2018	\$150
		LifeSwich Community Seventh Day Adventist Company	LifeSwich Kids Club School Holiday Program	\$300
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$200
		Mater Foundation	Noah's Mater Charity Event	\$100



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Mirraboopa Aboriginal Cultural Services Inc	Equipment and Uniforms for Softball Carnival	\$250
		MND & ME Foundation	Golf Day Fundraiser	\$500
		Movember Foundation	Movember Fundraiser	\$1,000
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$100
		Naval Association Of Australia Ipswich & West Moreton Sub Section Inc	Trip to Maryborough	\$100
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$200
		Occasionals Vigoro Club	Registration and Club Shirts	\$100
		Order of Malta Queensland	Coats for the Homeless	\$1,584
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$1,000
		Poetry Feast	Annual Poetry Feast	\$1,200
		Poetry Feast (internal transfer)	Annual Poetry Feast	\$1,000
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$250
		QCU Ipswich	2018 Labour Day	\$750
		Qld Railway Retired Employees Association	Christmas in July	\$200
		Queensland African Communities Council	Employment and Training Access	\$500
		Queensland Cadet Bushman	Public Liability Insurance	\$350
		Queensland Pathways State College	School Holiday Program	\$500
		Queensland Police Citizens Youth Welfare Association	Project Boogah Ipswich	\$1,000
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Raiders Softball Club	Competing Costs for National Softball Tournaments	\$100
		Redbank Plains Bears JRLFC	Laurie Spinner Shield U11s Townsville	\$200
		Redbank Plains Bears Rugby League Football Club	Girls Rugby League Carnival	\$500
		Redbank Plains RSL Sub Branch	2018 ANZAC Day Memorial Event	\$250
		Redbank Plains Scout Group	2019 Scout Jamboree	\$2,050
		Redbank Plains Scout Group	Scout Jamboree	\$250
		Redbank State School	Good Behaviour Program	\$1,000
		Redbank State School	Native Garden	\$500
		Redbank State School P&C	Debutante Ball	\$500
		Redbank State School P&C Association	Continuation of Establishing Garden Club	\$805
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$250
		Rivers of Life Christian Church	Community Christmas Event	\$200
		Riverview Good News Church	Fathers Day Dinner	\$100
		Rotary Club Of Goodna	Picture Books for Children	\$500
		Rotary Club of Goodna Inc	Dolly Parton Imagination Library	\$3,000
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$100
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$200
		RSL of Australia Qld, Goodna Sub Branch Inc	Purchase of memorial plaque	\$1,000
		Rugby League Ipswich	Volunteers Morning Tea	\$200
		Scout Association - Moreton Region	Limestone Scout Revue	\$200
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$5,500
		Shiloh Church (Shiloh Christian Family Centre)	Western Gateway Christmas Carols	\$10,000
		Silkstone Baptist Soccer Club	Representing Player for State Carnival	\$250
		Souths Diamondbacks Aboriginal Corporation	Accommodation Costs for Competition	\$250
		Springfield Basketball League	Season 4 Launch Event	\$100
		Springfield Brumbies Basketball Club	Equipment and Formal Training	\$250
		Springfield Malayalee Association Inc	Cultural Events	\$500
		Springfield Runners Group	Lighting vests	\$500
		St Augustine's College P&F Association	Biennial Fete	\$250
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$200
		St Edmunds College	Carols on the Green Event	\$300
		St Francis Xavier P&F Association	National Walk to School Day Breakfast	\$500
		St Francis Xavier Parish School P & F Association	Biennial School Fete	\$2,375
		St Francis Xavier Parish School P&F Association	Representation of Student in Sport	\$635
		St Josephs & St Thomas Visiting Committee	Seniors Christmas Morning Tea	\$200
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$200
		Swich On Inc	Swichette's Race Day	\$100
		Swifts Rugby League Club Inc	2018 NRL Masters	\$200
		Swordsmen Martial Arts	Travel costs to World Championships for Derek & Blake Murray	\$200
		Thaai Tamil School Queensland	2018 Pongal Festival	\$200
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$200
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$300
		The Salvation Army Riverview Farm	Fundraising for Equipment and Materials	\$250
		The Springfield Anglican College	Basketball Scholarship for Student	\$200
		Trail to Triumph	Trail to Triumph Run	\$250
		Variety Qld	Equipment and Service provision	\$2,050
		Variety Qld Inc	2018 Variety Bash	\$100
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$100
		We Care	Emergency Kits for Elders	\$500
		We Care	Ugarapul Traditional Owners Gathering	\$500
		West Moreton Dart Association & Allsports Inc	Club Tables and Chairs	\$250
		Western Pride Football Club	Junior Trophy Presentations	\$250
		Westside Christian College	College Annual Magazine Production	\$250
		Westside Community Care (QLD) Limited	Seeds Fundraising Dinner	\$500
		Woodlinks State School	Mother's Day High Tea	\$200
		Woodlinks State School P&C Association	Art Show and Wine & Cheese Night	\$200
		Woogaroo & District Meals On Wheels Inc.	Christmas Parcels to Clients	\$200
		Woogaroo Swim Club	Club Presentation & Trophy Night	\$1,000
CR TULLY TOTAL				\$110,501
DIVISION 2 TOTAL				\$110,501



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
Division 3	Cr Silver	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$250
		Access Community Services	Multicultural Community Easter BBQ	\$450
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$250
		Auscongo Network	Gift Wrapping Materials for Community Fundraiser	\$200
		Auscongo Network	Tables and Chairs for Fundraising Event	\$322
		Bremer State High School	2018 Japan Study Tour	\$250
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$200
		Cancer Council Queensland	2017 Relay for Life - Melbourne Cup Luncheon	\$100
		Central Districts Cricket Club	State Carnival in Rockhampton	\$100
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$500
		Cityhope Care	"A New Thing" Initiative Care Packs	\$1,000
		Collingwood Park Primary School P&C Association	Twilight Picnic	\$800
		Collingwood Park State School	2017 school yearbook	\$1,000
		Collingwood Park State School	Flag Pole	\$640
		Collingwood Park State School P&C Association	Lighting for Christmas Event	\$1,250
		Congolese United for Peace and Reconciliation in Australia	Official Opening & Assembly Events	\$200
		CRI Network	Resources for Collingwood Park State School	\$500
		Down Syndrome Association	Education Programs	\$250
		FSG Australia	Christmas Celebration Lunch	\$250
		Gateebil Gurrnung Aboriginal Corporation	Community Engagement Program	\$500
		Gateebil Gurrnung Aboriginal Corporation	Murri Women's Softball Tournament	\$150
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$1,000
		Goodna Street Life Inc	Housing Support Program	\$500
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$250
		Great Mercy Christian Church	Christmas Celebration - Hall Hire & Catering	\$200
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$250
		Grumpy Grandpas	Replacement of machinery	\$400
		Hymba Yumba Community Hub	Black, Bol & Beautiful Indigenous Women's Luncheon	\$250
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$200
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$200
		Ipswich & District Rifle Club Inc	Purchase of Furniture & Appliances	\$1,385
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$200
		Ipswich Association for Community Art and Culture Inc	Laos New Year Celebration	\$250
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$250
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$250
		Ipswich Cavy Club	2018 Show Season	\$100
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$430
		Ipswich Grammar School	Support of Student at Met West	\$250
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$500
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$200
		Ipswich Indoor Sports Centre	National Indoor Cricket League	\$100

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich Kindergarten Association Inc	80th Anniversary Community Fete	\$100
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$250
		Ipswich Multicultural Projects Inc.	Organisational Administration Costs	\$325
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$1,500
		Ipswich Netball Association	Netball Qld Premier League Competition	\$100
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$1,000
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$250
		Ipswich Show Society Inc	Muscle in Maculata	\$500
		Ipswich Softball Association	State Titles for Softball Teams	\$200
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$200
		Ipswich Switches Junior Speedway Club	Purchase of Security System & Equipment	\$150
		Ipswich Switches Junior Speedway Club	Restock of Canteen	\$1,000
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$250
		Ipswich Veteran & Vintage Vehicle Club Inc	October 2017 Swap Meet	\$300
		Ipswich Vigoro Association Inc	2018 Pink Stump Day Fundraiser	\$250
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$200
		Kamakuzzies Team	Assistance with fees	\$500
		Kambu Warriors Sports	Registration and Accommodation Costs	\$1,000
		Lanka Lions Australia	Sri Lankan New Year Eve Festival 2018	\$200
		Leukaemia Foundation	Worlds Greatest Shave	\$500
		Leukaemia Foundation	World's Greatest Shave - Jasmine Coates	\$250
		Life Without Barriers	Foster & Kinship Care Week 2018	\$150
		Liworaji Aboriginal Corporation	Organisation's Rent	\$3,667
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$100
		Marburg Mt Crosby Thunder Cricket Club	Cricket Carnival Costs	\$250
		Marburg Pacing Association	Marburg Pacing Easter Trots	\$250
		Mater Foundation	Noah's Mater Charity Event	\$100
		Mirraboopa Aboriginal Cultural Services Inc	Equipment and Uniforms for Softball Carnival	\$500
		Mirraboopa Aboriginal Cultural Services Inc	Softball Equipment for Carnival	\$1,271
		Music Heritage Group Ipswich Inc.	Laos New Year Celebration	\$250
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$100
		Newro Foundation	Support for Neurology Oriented Pursuits	\$200
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$100
		Occasionals Vigoro Club	Registration and Club Shirts	\$500
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$250
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$250
		QCU Ipswich	2018 Labour Day	\$500
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$1,700
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Redbank Palms Residents Association	Furniture for Recreational Area	\$2,114
		Redbank Plains Bears Rugby League Football Club	Girls Rugby League Carnival	\$500



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Redbank Plains RSL Sub Branch	ANZAC Day Breakfast/Lunch	\$750
		Redbank Plains Scout Group	Scout Jamboree	\$350
		Redbank Plains State High School	Choices Not Chances Program	\$788
		Redbank Plains State High School	New Bike for Pedal Prix Program	\$1,200
		Redbank Plains State High School	Transport for Students to Competition	\$500
		Redbank State School P&C Association	Continuation of Establishing Garden Club	\$250
		Rivers of Life Christian Church	Community Christmas Event	\$500
		Riverview Good News Church	Catering for Annual Christmas Dinner	\$400
		Riverview Good News Church	Fathers Day Dnner	\$250
		Riverview Neighbourhood House	Construction of 3-Bay Garage	\$12,816
		Riverview Neighbourhood House	Security Screen doors	\$5,604
		Riverview Neighbourhood House Ass. Inc.	Fundraising Dinner	\$500
		Riverview Neighbourhood Watch	Muscle in Maculata	\$650
		Riverview State School	Gold Club Reward Day	\$1,000
		Riverview State School	Offsetting Year 6 Graduation Costs for Parents	\$600
		Riverview State School	Soccer Skills Program	\$643
		Rotary Club of Ipswich City	Fundraiser for Ipswich Cares	\$125
		Rugby League Ipswich	Volunteers Morning Tea	\$250
		Scout Association - Moreton Region	Limestone Scout Revue	\$250
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$1,000
		Souths Diamondbacks Aboriginal Corporation	Accommodation Costs for Competition	\$250
		Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shield Indigenous Cricket Carnival	\$250
		Springfield Central State High School	2017 Community Week	\$1,000
		Springfield Malayalee Association Inc	Cultural Events	\$250
		St Edmunds College	Carols on the Green Event	\$500
		St Francis Xavier Parish School P & F Association	Biennial School Fete	\$250
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$200
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$200
		Swich On Inc	Swichette's Race Day	\$250
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$150
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$200
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$200
		The Salvation Army Bundamba	Browns Park Christmas Party for The Homeless	\$250
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$500
		The Salvation Army Bundamba	Inter-state Basketball Carnival	\$200
		The Salvation Army Riverview Farm	Fundraising for Equipment and Materials	\$250
		The Salvation Army Riverview Old Boys	Old Boys Reunion	\$500
		Trail to Triumph	Trail to Triumph Run	\$100
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$100
		We Care	Emergency Kits for Elders	\$750

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		We Care	Ugarapul Traditional Owners Gathering	\$1,000
		West Moreton Dart Association & Allsports Inc	Club Tables and Chairs	\$2,000
		West Moreton Hospital & Health Service	Yarning Circle	\$5,000
		Western Pride Football Club	Nerima & Tokyo Trip	\$500
		Westminster Warriors Soccer Club	U16 Rep for QCSA Qld.	\$500
		White Ribbon Australia	Miss Teen Diamond Australia 2018 Fundraising Event	\$100
		Woodlinks State School	Housing Support Program	\$1,300
		Woodlinks State School P&C	Purchase of equipment	\$569
		Woodlinks State School P&C Association	Animal Farm Under 8's Day	\$428
		Woodlinks State School P&C Association	Annual Harvest Festival	\$1,000
		Woodlinks State School P&C Association	Art Show and Wine & Cheese Night	\$1,000
		Woodlinks State School P&C Association	Equipment for Woodlinks Rangers	\$600
		Woodlinks State School P&C Association	Implementation of Recycling Program	\$180
		Woodlinks State School P&C Association	School Hats for Prep Transition Program	\$500
		Youth Alive QLD	Event sound & lighting costs	\$250
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$500
CR SILVER TOTAL				\$88,556
DIVISION 3 TOTAL				\$88,556
Division 4	Cr Stoneman	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$500
		12th Ipswich Girls Brigade	Stage 3 Leadership Development Camp	\$350
		Aberdare Amateur Fishing Club	Offsetting of Fundraising Costs	\$350
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$200
		Artsconnect Ipswich Inc	Exhibition - "Having a Voice"	\$500
		Artsconnect Ipswich Inc	Exhibition - "Seniors Week"	\$500
		Bindarra Children's Day Care Centre	Nature Playgroup	\$315
		Bindarra Daycare	Upgrading and Replacement of Beds	\$1,000
		Blackstone District Girl Guides	Guides Camp Costs	\$400
		Bremer State High School	2018 Japan Study Tour	\$500
		Brisbane Super Kings Cricket Club Inc	2017 T20 Cricket Tournament	\$100
		Brothers Football Club Ipswich Inc.	Fielding of a Senior Women's Rugby League Team	\$2,500
		Brothers Leagues Club Ipswich	2017 Sports Star of the Year	\$500
		Brothers Social Bowls Club Ipswich	2018 Annual Open Day Event	\$100
		Bundamba State School	Biannual Musical Production "Men In Black"	\$2,500
		Bundamba State School	Transport costs for History Excursions	\$600
		Bundamba State Secondary College	Mental Health Awareness Morning Tea	\$300
		Bundamba State Secondary College	Upgrade Pedal Prix Vehicles	\$200
		Bundamba State Secondary College	Year 12 Mystery Tour	\$1,000
		Bundamba State Secondary College	2017 Student Awards Night	\$1,000
		Bundamba State Secondary College	Installation of Rubber Gym Floor Matting	\$3,977
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$100
		Cancer Council Queensland	Glen Stower Memorial Race Day Fundraiser	\$100



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Centacare Community Services	International Men's Day Event	\$250
		Childhood Cancer Support Inc	2017 Memorial Golf Day	\$100
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$200
		Compassion for Animals Society	Inaugural 2018 Gala Ball Fundraiser	\$100
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$100
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$500
		Domestic Violence Action Centre	Schools Education Program	\$500
		Down Syndrome Association	Education Programs	\$100
		Fine Iron Rod & Custom Car Club Inc	ANZAC Day Gunfire Breakfast	\$400
		Fine Iron Rod & Custom Car Club Inc	ANZAC Day Service	\$400
		First Faatuatua Christian Church in Australia	Purchase of Musical Instruments	\$1,864
		Footprints in the Park	Insurance and Auditing Costs	\$300
		Goodna Street Life Inc	Housing Support Program	\$200
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$100
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$200
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$100
		Ipswich & District Lapidary Club Inc	Printing Fliers for Advertisement of Event	\$325
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$200
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$200
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Queensland Championships	\$100
		Ipswich Cavy Club	2018 Show Season	\$100
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$500
		Ipswich Genealogical Society Inc	Promotional Banner	\$319
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$500
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$250
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$200
		Ipswich Hospice Care	QT Charity Golf Day Fundraiser	\$200
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$500
		Ipswich Knights Soccer Club Inc	Fees & Kits for Refugee players	\$1,000
		Ipswich Knights Soccer Club Inc	Supply of Fireworks	\$3,000
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$250
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$500
		Ipswich Men's Shed Inc	Gift of a Gown Program	\$250
		Ipswich Multicultural Projects Inc.	Organisational Administration Costs	\$200
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$2,000
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$1,000
		Ipswich Show Society Inc	2018 Ipswich Show	\$3,400
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$900
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$250
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$200
		Kambu Warriors Sports	Registration and Accommodation Costs	\$100

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Life Without Barriers	Foster & Kinship Care Week 2018	\$100
		Life Without Barriers	Transition from Care Event	\$100
		Mirraboopa Aboriginal Cultural Services Inc	Equipment and Uniforms for Softball Carnival	\$100
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$100
		Occasionals Vigoro Club	Registration and Club Shirts	\$100
		Pink Diva's Breast Cancer Support Group Ipswich & West Moreton	Christmas Break-up	\$300
		Poetry Feast	Annual Poetry Feast	\$300
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$300
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$1,700
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Raceview State School P & C	Fundraising for Computer Cab	\$500
		Raiders Softball Club	2017 Qld Murri Women's Softball Tournament	\$100
		Raiders Softball Club	Competing Costs for National Softball Tournaments	\$100
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$100
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$200
		Rugby League Ipswich	Volunteers Morning Tea	\$100
		Sacred Heart Primary School P&F	School Fete	\$500
		Salvation Army Bundamba (Bundamba ANZAC Observance Committee)	ANZAC & Remembrance Day activities	\$2,000
		Scout Association - Moreton Region	Limestone Scout Revue	\$400
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Silkstone Baptist Church	Construction of Child Safety Fence	\$5,000
		Silkstone Eisteddfod - Glebe Rd Uniting Church	Eisteddfod Awards and Adjudicators Fees	\$3,625
		Silkstone State School P&C Association	Annual Trophy Presentation	\$100
		Souths Diamondbacks Aboriginal Corporation	Accommodation Costs for Competition	\$460
		Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shield Indigenous Cricket Carnival	\$250
		Springs Social Club	Purchase of Croquet equipment	\$1,100
		St Edmunds College	Carols on the Green Event	\$300
		St Marys College	2017 Social Justice trip to Cambodia	\$100
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$150
		Swich On Inc	Swichette's Race Day	\$200
		The Bremer Community Child Care Centre	Fundraising Sausage Sizzle	\$350
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$200
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$200
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$2,000
		The Salvation Army Bundamba	Inter-state Basketball Carnival	\$400
		The Salvation Army Riverview Farm	Fundraising for Equipment and Materials	\$200
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$200
		The Seniors Entertainment Troupe, Living Life @The Springs	Lights and Sound Equipment	\$2,000
		United Welsh Church Blackstone Incorporated	Fundraising for Window Refurbishments	\$1,000
		Variety Qld Inc	2018 Variety Bash	\$100
		Vision Christian Family	Annual Sunday Funday	\$2,000



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		We Care	Emergency Kits for Elders	\$200
		West Moreton Dart Association & Allsports Inc	Club Tables and Chairs	\$500
		Westside Community Care (QLD) Limited	2016 Christmas Appeal	\$100
		YMCA Vocational School	Kokoda Challenge	\$500
		YMCA Vocational School	Senior Formal	\$2,000
		Zonta Club of Ipswich	International Women's Day Breakfast	\$500
CR STONEMAN TOTAL				\$70,534
DIVISION 4 TOTAL				\$70,534
Division 5	Cr Wendt	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$250
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$200
		Alara QLD Limited	Training Equipment	\$1,000
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$500
		Breast Cancer Network Australia (BCNA)	Fundraising for Breast Cancer Network Australia	\$100
		Bremer State High School	34th Annual Great Bremer Canoe Race	\$100
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$250
		Cancer Council Queensland	2017 Relay for Life - Melbourne Cup Luncheon	\$200
		Cancer Council Queensland	Glen Stower Memorial Race Day Fundraiser	\$100
		Central Presbyterian Church Ipswich	Streetlinks Event	\$2,000
		Childhood Cancer Support Inc	2017 Memorial Golf Day	\$250
		Christian Religious Instruction Network (CRI) Ltd	Fundraising Dinner	\$1,000
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$500
		Cityhope Care	"A New Thing" Initiative Care Packs	\$1,000
		Compassion for Animals Society	Inaugural 2018 Gala Ball Fundraiser	\$200
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$200
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$500
		Domestic Violence Action Centre	Schools Education Program	\$500
		Down Syndrome Association	Education Programs	\$250
		Footprints in the Park	Insurance and Auditing Costs	\$250
		FSG Australia	Christmas Celebration Lunch	\$150
		Glebe Road Community Kindergarten	Water Pump Connections and Top Soil	\$1,500
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$500
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$250
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$100
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$250
		Greater Springfield Lions Club	Springfield Region Community Carols 2017	\$100
		Grumpy Grandpas	Replacement of machinery	\$200
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$200
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$250
		Ipswich & District Athletic Club	37th Annual Winter Carnival	\$500
		Ipswich Assist	Two Industrial Three-Door Fridges	\$3,818
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$200
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$250

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich Cavy Club	2018 Show Season	\$100
		Ipswich Community Care Fund Inc.	Volunteer Christmas Luncheon	\$100
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$1,000
		Ipswich East State School	Installation of Fan in Hall	\$7,000
		Ipswich East State School P&C Assoc	2017 Christmas Hamper Raffle	\$100
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$500
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$250
		Ipswich Hospice Care	QT Charity Golf Day Fundraiser	\$200
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$275
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$250
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$1,000
		Ipswich Netball Association	Netball Qld Premier League Competition	\$250
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$1,000
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$250
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$1,000
		Ipswich Show Society Inc	2018 Ipswich Show	\$200
		Ipswich Softball Association	State Titles for Softball Teams	\$500
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$200
		Ipswich Switches Junior Speedway Club	Replacement of machinery	\$100
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$100
		Ipswich Vigoro Association Inc	2018 Pink Stump Day Fundraiser	\$250
		Ipswich Vigoro Association Inc	Facilities Maintenance	\$2,000
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$250
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$100
		Karalee State School	Opti-minds 2017 State Final	\$2,000
		Karalee Twin Rivers Junior Rugby League Club	Club Jerseys 2018	\$1,800
		Karalee Twin Rivers Junior Rugby League Club	Installation of Security Camera	\$1,000
		Leukaemia Foundation	World's Greatest Shave - Bruce Beasley	\$100
		Life Without Barriers	Foster & Kinship Care Week 2018	\$150
		Life Without Barriers	Transition from Care Event	\$250
		Lions Club of Ipswich Inc	2018 Ipswich Hospital Graduate Nurse of the Year	\$100
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$100
		Marburg Mt Crosby Thunder Cricket Club	Cricket Carnival Costs	\$250
		Mater Foundation	Noah's Mater Charity Event	\$200
		Movember Foundation	Movember Fundraiser	\$250
		Musketeers Sports Club Inc	Club Training Shirts	\$500
		Naval Association Of Australia Ipswich & West Moreton Sub Section Inc	Trip to Maryborough	\$100
		Northern Suburbs Old Boys Association	Club Expenses	\$100
		Northern Suburbs Senior RLFC Ipswich	Club Expenses	\$2,000
		Northern Suburbs Senior Rugby League Football Club	Continuation of Service	\$2,000



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$100
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$100
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$300
		Qld Railway Retired Employees Association	CEO Christmas Luncheon	\$100
		Queensland African Communities Council	Employment and Training Access	\$500
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$500
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Raiders Softball Club	Competing Costs for National Softball Tournaments	\$200
		Redbank Plains Scout Group	2019 Scout Jamboree	\$250
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$250
		Rivers of Life Christian Church	Community Christmas Event	\$7,000
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$250
		RSL Ipswich Sub Branch	2018 ANZAC Day Memorial Service	\$250
		RSL Raemus Rover	Veterans Rehabilitative Program	\$2,000
		Rugby League Ipswich	Junior Club Coaching Co-ordinator	\$5,000
		Rugby League Ipswich	Volunteers Morning Tea	\$200
		Scout Association - Moreton Region	Limestone Scout Revue	\$200
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$250
		Silkstone Baptist Church	Construction of Child Safety Fence	\$500
		Silkstone State School P&C Association	Annual Trophy Presentation	\$100
		Springfield Basketball League	Season 4 Launch Event	\$100
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$200
		St Edmunds College	Carols on the Green Event	\$300
		St Josephs & St Thomas Visiting Committee	Seniors Christmas Morning Tea	\$100
		St Marys College	2017 Social Justice trip to Cambodia	\$250
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$200
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$200
		Swich On Inc	Swichette's Race Day	\$150
		Swifts Bowls Club - (Includes Ladies Section)	Nationwide Bowls Competition - Premier League	\$500
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$200
		Swifts Rugby League Football Club Inc	Administration of Club	\$250
		Thaai Tamil School Queensland	2018 Pongal Festival	\$100
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$200
		The Children's Hospital Foundation	2018 Kid's Ride Fundraiser	\$200
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$100
		The Salvation Army Bundamba	Food and Toy Hampers	\$1,000
		The Salvation Army Riverview Farm	Fundraising for Equipment and Materials	\$250
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$500
		Tigers Softball Club Inc.	Softball Equipment and Junior and Senior Presentation	\$2,000

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Tivoli Social Enterprises	Fundraiser for Goodna Helping Hands	\$200
		Tivoli Social Enterprises Limited	Business & Government Leaders Breakfast Function	\$500
		Tivoli State School P&C	140 School Anniversary	\$500
		Tivoli State School P&C	Laptops for Student Use	\$2,500
		Trinity Ipswich Uniting Church in Australia	Lighting, Printing and Supper for Community Christmas Activities	\$500
		United Bowls Club	2017 Ladies Section Party Day	\$200
		United Bowls Club	Mens October Fours	\$600
		United Bowls Club Inc	Ladies Fours Game	\$300
		United Bowls Club Inc	The Malayan Memorial Trophy (Cup)	\$400
		V.I.T.A.I. ProJeX	Charity Golf Day	\$300
		Variety Qld Inc	2018 Variety Bash	\$200
		White Ribbon Australia	Miss Teen Diamond Australia 2018 Fundraising Event	\$100
		Woogaroo & District Meals On Wheels Inc.	Christmas Parcels to Clients	\$100
		Youth Alive QLD	Event sound & lighting costs	\$250
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$200
CR WENDT TOTAL				\$77,443
DIVISION 5 TOTAL				\$77,443
Division 6	Cr Bromage	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$100
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$200
		Blue Care - Brassall Retirement Village	Christmas Presents for Residents	\$1,350
		Bremer State High School	2018 Japan Study Tour	\$100
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$50
		Catalyst Church	Church Programs	\$7,500
		Central Districts Cricket Club	State Carnival in Rockhampton	\$100
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$6,000
		Church Street Kindergarten and Preschool Association Inc.	Fashion Parade Luncheon Fundraiser	\$200
		Cityhope Church	Youth Group Activities	\$8,000
		Collegians Hockey Club Inc	Club Equipment	\$500
		Collegians Hockey Club Inc	Trophies and End-Of-Season Break	\$500
		Dancetime Studio	Clean-up after Brassall Christmas in the Park to assist with 2018 Trip to America	\$800
		Days for Girls	Fundraiser - Fashion Parade	\$250
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$100
		Down Syndrome Association	Education Programs	\$100
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$500
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$100
		Goodna Street Life Inc	Housing Support Program	\$100
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$500
		Greater Springfield Lions Club	Support of Alyce Stephenson	\$100
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$100
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$100



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich & Redbank Railway First Aid Committee	First Aid for Brassall Christmas in the Park	\$250
		Ipswich And District Heart Walkers	Breakfast for Walking Group	\$100
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$50
		Ipswich Association for Community Art and Culture Inc	Laos New Year Celebration	\$100
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$200
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$100
		Ipswich Cavy Club	2018 Show Season	\$50
		Ipswich Community Band Inc.	Music Equipment and Music Charts	\$4,000
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$50
		Ipswich Gateball Club Inc	Promotion of Club	\$1,000
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$100
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$100
		Ipswich Horticultural Society Inc.	2018 Autumn & Spring Show	\$800
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$100
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$100
		Ipswich Indoor Sports Centre	National Indoor Cricket League	\$50
		Ipswich Jets Football Club	Junior Development Program	\$10,000
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$100
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$500
		Ipswich Pigeon Specialist Club Inc	Annual Pigeon Show	\$500
		Ipswich Seventh Day Adventist Church	Community Seniors Event	\$2,000
		Ipswich Show Society Inc	2018 Ipswich Show	\$650
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$100
		Ipswich State High School	2017 Academic Awards Night	\$500
		Ipswich Switches Junior Speedway Club	Purchase of Security System & Equipment	\$100
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100
		Ipswich Triathlon Club Inc	Junior Coaching & Recruitment Camp	\$10,000
		Ipswich Veterans & Associates Bowls Club	Club costs	\$600
		Ipswich Woodcrafts Club Inc	Annual Open Day	\$500
		Jubilee Ranger Guides	Food Costs for End-of-Year Camp	\$1,000
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$100
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$50
		Leukaemia Foundation	World's Greatest Shave - Bruce Beasley	\$50
		Life Without Barriers	Foster & Kinship Care Week 2018	\$50
		Life Without Barriers	Transition from Care Event	\$50
		Lions Club of Ipswich Inc	2018 Ipswich Hospital Graduate Nurse of the Year	\$50
		Marburg & District Agricultural & Industrial Assoc Inc	Marburg Show 2018	\$100
		Marburg Pacing Association	Marburg Pacing Easter Trots	\$200
		MND & ME Foundation	Golf Day Fundraiser	\$100
		Movember Foundation	Movember Fundraiser	\$100
		Naval Association Of Australia Ipswich & West Moreton Sub Section Inc	Trip to Maryborough	\$100

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Northern Suburbs Junior Minor Rugby League Club Inc	Trophies for End of Season Presentation	\$500
		Northern Suburbs Old Boys Association	Club Expenses	\$100
		Northern Suburbs Senior RLFC Ipswich	Northern Suburbs Seniors RLFC Administrative Costs	\$2,000
		Northern Suburbs Senior Rugby League Football Club	Continuation of Service	\$2,000
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$100
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$100
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$100
		QCU Ipswich	2018 Labour Day	\$200
		Queensland African Communities Council	Employment and Training Access	\$100
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$150
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$500
		Rivers of Life Christian Church	Community Christmas Event	\$500
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$500
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$50
		RSL Ipswich Sub Branch	2018 ANZAC Day Memorial Service	\$150
		Rugby League Ipswich	Volunteers Morning Tea	\$350
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$500
		Silkstone Baptist Church	Construction of Child Safety Fence	\$200
		St Edmunds College	Carols on the Green Event	\$100
		St Josephs & St Thomas Visiting Committee	Seniors Christmas Morning Tea	\$200
		St Joseph's Primary School	Social Action Justice Group - Support for RSPCA	\$250
		St Josephs Primary School - North Ipswich	Fete Fundraising	\$1,000
		St Josephs Primary School - North Ipswich	Year 6 Graduation Books	\$500
		St Joseph's School P&F Association	School Fete	\$1,500
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$50
		The Children's Hospital Foundation	2018 Kid's Ride Fundraiser	\$100
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$100
		The Langshan Club of Australia (Qld Branch)	Qld All Softfeather Show 2018	\$500
		The Probus Club of Ipswich Inc.	Public Address System	\$627
		The Salvation Army Bundamba	Inter-state Basketball Carnival	\$100
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$100
		V.I.T.A.I. ProJeX	Charity Golf Day	\$500
		Variety Qld	Equipment and Service provision	\$200
		Variety Qld Inc	2018 Variety Bash	\$100
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$100
		West Moreton Anglican College	2017 Presentation Night	\$100
		West Moreton Community Kindergarten	Christmas Gifts for Children	\$500
		Western Aquatics Inc	Support of Swimming Club	\$8,000



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Western Pride Football Club	Nerima & Tokyo Trip	\$200
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$500
CR BROMAGE TOTAL				\$85,677
DIVISION 6 TOTAL				\$85,677
Division 7	Cr Antoniolli	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$500
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$200
		Apprenticeships Queensland Ltd	Awards Presentation 2017	\$1,000
		Bethany Lutheran Primary School	Purchase of Netball shirts & bibs	\$450
		Blair State School P&C	Movies in the Park	\$1,000
		Bremer State High School	Instrumental Music Tour	\$1,000
		Bremer State High School	Singing for Suppers Charity Concert	\$180
		Brisbane Super Kings Cricket Club Inc	2017 T20 Cricket Tournament	\$200
		Childhood Cancer Support Inc	2017 Memorial Golf Day	\$300
		Divine Mercy Church	R.U.N Multicultural Festival	\$500
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$100
		Domestic Violence Action Centre	Assistance with Schools Project	\$1,500
		Down Syndrome Association	Education Programs	\$250
		Footprints in the Park	Insurance and Auditing Costs	\$500
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$750
		Goodna Community Association Inc	Goodna Jacaranda Festival 50th year	\$1,000
		Guides Qld (1st Ipswich Girl Guides)	Assistance with Fundraising Event	\$500
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$100
		Ipswich City Big Band	Public Liability Insurance	\$1,000
		Ipswich City Uniting Church	Costs associated with Fundraising	\$300
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$500
		Ipswich Heritage Club Pty Ltd	member Prizes for ICC Heritage strategic direction	\$2,200
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$250
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$100
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$250
		Ipswich Multicultural Projects Inc.	Organisational Administration Costs	\$250
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$2,500
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$2,000
		Ipswich Rugby Union Club	Old Boys Day	\$2,000
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$200
		Life Without Barriers	Transition from Care Event	\$250
		Poetry Feast	Annual Poetry Feast	\$300
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$250
		Queensland African Communities Council	Employment and Training Access	\$300
		Queensland Blue Light Association Inc	Crime Prevention Programs	\$300
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$500
		Queensland Retired Police Assoc. - Ipswich Branch	Facilitate a Prostate Cancer Awareness Session	\$500
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$250

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Rugby League Ipswich	Volunteers Morning Tea	\$200
		Souths Diamondbacks Aboriginal Corporation	Accommodation Costs for Competition	\$200
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$195
		St Marys College	2017 Social Justice trip to Cambodia	\$250
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$100
		Swich On Inc.	Fundraising for Ipswich Cardiac Rehabilitation Service	\$1,200
		Swordsmen Martial Arts	Travel costs to World Championships for Derek & Blake Murray	\$200
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$200
		The Salvation Army Bundamba	Inter-state Basketball Carnival	\$250
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$300
		The Springfield Anglican College	Basketball Scholarship for Student	\$250
		Tivoli Social Enterprises Limited	Business & Government Leaders Breakfast Function	\$500
		Trail to Triumph	Trail to Triumph Run	\$250
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$50
		West Moreton Anglican College	2017 Birthday Dinner Dance	\$500
		Western Pride Football Club	Nerima & Tokyo Trip	\$1,000
		Westside Community Care (QLD) Limited	2016 Christmas Appeal	\$200
		Youth Alive QLD	Event sound & lighting costs	\$500
CR ANTONIOLLI TOTAL				\$30,575
	Cr Martin	Alara QLD Ltd	Entertainment for Annual Christmas Event	\$250
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$300
		Artsconnect Ipswich Inc	Entertainment for Ipswich Festival Street Party 2018	\$750
		Breast Cancer Network Australia (BCNA)	Fundraising for Breast Cancer Network Australia	\$200
		Bremer State High School	2018 Japan Study Tour	\$500
		Bremer State High School	34th Annual Great Bremer Canoe Race	\$200
		Brothers Cricket Club Inc	Construction of Shed & Purchase of Equipment	\$5,000
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$100
		Central Districts Cricket Club	State Carnival in Rockhampton	\$250
		Christian Religious Instruction Network (CRI) Ltd	Fundraising Dinner	\$500
		Cityhope Care	"A New Thing" Initiative Care Packs	\$1,000
		Compassion for Animals Society	Inaugural 2018 Gala Ball Fundraiser	\$200
		CYMS St Edmunds Ipswich Swimming Club Inc	Junior Optus Dolphins Swimming Carnival	\$1,000
		CYMS St Edmund's Swim Club Inc	Club Shirts	\$2,000
		CYMS St Edmunds Swimming Club	Club Trophies and 2018 Presentation Night	\$1,000
		Divine Mercy Church Inc.	R.U.N. Multicultural Festival	\$200
		Domestic Violence Action Centre	Schools Education Program	\$500
		FSG Australia	Christmas Celebration Lunch	\$250
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$200
		Goodna Street Life Inc	Housing Support Program	\$300
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$100



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$250
		Grumpy Grandpas	Replacement of machinery	\$200
		Ipswich Assist	Two Industrial Three-Door Fridges	\$500
		Ipswich Association for Community Art and Culture Inc	Laos New Year Celebration	\$100
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$200
		Ipswich Bowls Club Inc	Annual Easter Cup Event	\$200
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$500
		Ipswich Cavy Club	2018 Show Season	\$100
		Ipswich City Uniting Church	170th Anniversary	\$500
		Ipswich City Uniting Church	Community Christmas Celebration	\$300
		Ipswich Community Care Fund Inc.	Volunteer Christmas Luncheon	\$100
		Ipswich Indoor Bowls Assoc.	Engraving of Trophies & Certificates	\$250
		Ipswich Indoor Bowls Assoc. Inc.	Indoor Bowls Evening Comp	\$250
		Ipswich Indoor Sports Centre	National Indoor Cricket League	\$100
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$250
		Ipswich Netball Association	Netball Qld Premier League Competition	\$200
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$1,000
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$500
		Ipswich Show Society Inc	2018 Ipswich Show	\$2,120
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$100
		Ipswich Switches Junior Speedway Club	Purchase of Security System & Equipment	\$100
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$200
		Ipswich Vigoro Association Inc	2018 Pink Stump Day Fundraiser	\$100
		Ipswich West State School P&C	Year 6 Graduation Gifts	\$990
		Jets Rugby League Club	Jets Ball Boy Program	\$2,500
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$100
		Life Without Barriers	Foster & Kinship Care Week 2018	\$100
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$100
		Marburg Pacing Association	Marburg Pacing Easter Trots	\$200
		Movember Foundation	Movember Fundraiser	\$100
		Northern Suburbs Old Boys Association	Club Expenses	\$100
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$200
		Our Lady of the Southern Cross Catholic Church	Concert Event	\$200
		QCU Ipswich	2018 Labour Day	\$200
		Queensland Railway Institute Social Bowls Club	Hiring of Humanities Centre Meeting Room	\$100
		Raceview Congregational Soccer Club	Training Equipment	\$500
		Redbank Plains Scout Group	2019 Scout Jamboree	\$200
		Redbank Plains State High School	New Bike for Pedal Prix Program	\$100
		Reserve Forces Day Committee (Stn) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$300
		RSL Ipswich Sub Branch	2018 ANZAC Day Memorial Service	\$300
		Scout Association - Moreton Region	Limestone Scout Revue	\$200

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$250
		Silkstone State School	Under 8's Day	\$500
		Silkstone State School P&C Association	Annual Trophy Presentation	\$200
		South East Redbacks Cricket Club	Training Gear	\$250
		St Edmunds College	Carols on the Green Event	\$300
		St Edmunds College	Student Participation in 2017 Rugby League Carinival	\$300
		St Josephs & St Thomas Visiting Committee	Seniors Christmas Morning Tea	\$100
		St Pauls Anglican Parish of Ipswich	Christmas Decorations and Planting Materials	\$500
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$200
		The Children's Hospital Foundation	2018 Kid's Ride Fundraiser	\$100
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$500
		The Salvation Army Bundamba	Browns Park Christmas Party for The Homeless	\$100
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$200
		United Tradesmen's Lodge	Fundraiser for Guidedogs Qld	\$500
		V.I.T.A.I. ProJeX	Charity Golf Day	\$500
		Variety Qld	Equipment and Service provision	\$500
		Variety Qld Inc	2018 Variety Bash	\$100
		White Ribbon Australia	Miss Teen Diamond Australia 2018 Fundraising Event	\$100
		Woogaroo & District Meals On Wheels Inc.	Christmas Parcels to Clients	\$100
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$100
CR MARTIN TOTAL				\$34,860
DIVISION 7 TOTAL				\$65,435
Division 8	Cr Pisasale	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$200
		Alara QLD Ltd	Entertainment for Annual Christmas Event	\$250
		Amberley District State School	Hiring of Bins for Recycling Program	\$372
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$100
		Blue Care Nowlanvil	Christmas Festive Season	\$600
		Blue Care Nowlanvil	Easter Festivities	\$500
		Breast Cancer Network Australia (BCNA)	Fundraising for Breast Cancer Network Australia	\$100
		Bremer State High School	2018 Japan Study Tour	\$200
		Bremer State High School	34th Annual Great Bremer Canoe Race	\$100
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$200
		Cancer Council Queensland	2017 Relay for Life - Melbourne Cup Luncheon	\$100
		Cancer Council Queensland	Glen Stower Memorial Race Day Fundraiser	\$100
		Central Districts Cricket Club	State Carnival in Rockhampton	\$100
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$500
		Churchill Baptist Church	Catering for Free Community Carols Event	\$200
		Churchill State School	Year 6 Camp	\$250
		Churchill State School P & C Association	Assistance with School Fun Day	\$2,000
		Churchill State School P&C Association	Year 5 Excursion to Brisbane	\$200



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Cityhope Care	"A New Thing" Initiative Care Packs	\$200
		Closeburn Rural Fire Brigade	CRFB Curcus Quirkus Event	\$300
		Coal City Country Music Assoc.	Christmas Social Running Costs	\$250
		Compassion for Animals Society	Inaugural 2018 Gala Ball Fundraiser	\$100
		Control Line Aeronautical Society of Ipswich	Fees for 2017 - 2018	\$300
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$100
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$100
		Domestic Violence Action Centre	Schools Education Program	\$200
		Down Syndrome Association	Education Programs	\$150
		Footprints in the Park	Insurance and Auditing Costs	\$100
		Forum Communicators Association Inc.	Promotional stall at 2017 Seniors Expo	\$90
		FSG Australia	Christmas Celebration Lunch	\$100
		Golden Valley Keperra Lions Club Inc	30th Annual Special Children's Festival	\$300
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$250
		Grumpy Grandpas	Replacement of machinery	\$200
		Humpty Dumpty Foundation	Kids Charity Bike Ride Fundraiser	\$100
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$100
		Ipswich Arts Foundation Trust	Organisation Activities	\$10,000
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$200
		Ipswich Bowls Club Inc	Annual Easter Cup Event	\$200
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$100
		Ipswich City Rotary	(blank)	\$300
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$100
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$100
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$200
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$250
		Ipswich Hospice Care	QT Charity Golf Day Fundraiser	\$200
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$200
		Ipswich Kindergarten Association Inc	80th Anniversary Community Fete	\$100
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$250
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$500
		Ipswich Minister's Christian Fellowship	Monthly Fellowship Meetings	\$100
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$3,000
		Ipswich Netball Association	Netball Qld Premier League Competition	\$100
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$1,000
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$200
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$200
		Ipswich Show Society Inc	2018 Ipswich Show	\$700
		Ipswich Softball Association	State Titles for Softball Teams	\$200
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$200
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$100

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$200
		Ipswich Vigoro Association Inc	Purchase of new shirts	\$100
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$100
		Just Rock Ipswich	2018 Back to '63 Show & Shine	\$100
		Leichhardt Baptist Church	Resources for Drop In Centre / Youth Group Programs	\$1,000
		Leichhardt Community Group	Hire of Skip Bin for Working Bee	\$445
		Leichhardt Community Group Inc	ANZAC Day 2018	\$2,240
		Leichhardt Community Group Inc	Installation of Security Cameras	\$4,259
		Life Without Barriers	Foster & Kinship Care Week 2018	\$100
		Lions Club of Ipswich Inc	2018 Ipswich Hospital Graduate Nurse of the Year	\$100
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$100
		Mater Foundation	Noah's Mater Charity Event	\$100
		Mirraboopa Aboriginal Cultural Services Inc	Equipment and Uniforms for Softball Carnival	\$100
		Music Heritage Group Ipswich Inc.	Festival Gala 2018	\$500
		Naval Association Of Australia Ipswich & West Moreton Sub Section Inc	Trip to Maryborough	\$200
		Northsiders Cricket Club	Pink Stumps Day Fundraiser	\$100
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$200
		Queensland Pioneer Steam Railway	Use of AC16 Locomotive	\$200
		Queensland Pit Game Fowl Club Inc	Show running costs	\$100
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Railways Swimming Club	Free Friday Night Entry for Parents	\$750
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$500
		Rivers of Life Christian Church	Community Christmas Event	\$200
		Rotary Club of Ipswich City	Fundraiser for Ipswich Cares	\$250
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$100
		Scout Association - Moreton Region	Limestone Scout Revue	\$100
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		Silkstone Eisteddfod	Adjudicator Fees	\$500
		Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shield Indigenous Cricket Carnival	\$100
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$100
		St Edmunds College	Carols on the Green Event	\$500
		St Josephs & St Thomas Visiting Committee	Seniors Christmas Morning Tea	\$100
		St Marys College	2017 Social Justice trip to Cambodia	\$100
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$100
		Sudanese Support Foundation	Renewal of Public Liability Insurance	\$50
		Swich On Inc	Swichette's Race Day	\$100
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$100
		Swordsmen Martial Arts	Travel costs to World Championships for Derek & Blake Murray	\$200
		The Ipswich Junior Eisteddfod Inc	2018 Annual Competition	\$200



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		The Salvation Army Bundamba	Browns Park Christmas Party for The Homeless	\$100
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$200
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$200
		Variety Qld	Equipment and Service provision	\$200
		Westfalen Community Gardens	Rosemary Sprigs for ANZAC Celebrations	\$300
		Whitehill Church of Christ	Family Christmas Event	\$1,000
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$100
CR PISASALE TOTAL				\$44,056
DIVISION 8 TOTAL				\$44,056
Division 9	Cr Ireland	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$200
		12th Ipswich Girls Brigade	Stage 3 Leadership Development Camp	\$100
		32 Touch Inc	Zurich All Girls Rugby 7's Tournament	\$250
		Access Community Services	Easter BBQ	\$250
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$100
		Auscongo Network	Gift Wrapping Materials for Community Fundraiser	\$200
		C&K Community Kindergarten Redbank Plains	Disco Fundraiser Event	\$500
		Camira Scout Group	2019 Scout Jamboree	\$150
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$250
		Collingwood Park Australian Football Club	Club Defibrillator	\$2,000
		Congolese United for Peace and Reconciliation in Australia	Official Opening & Assembly Events	\$200
		Domestic Violence Action Centre	Schools Education Program	\$500
		Down Syndrome Association	Education Programs	\$100
		Eastern Cobras RLFC	Purchase of Training Equipment	\$500
		Eastern Taipans Cricket Club	Sporting Apparel Costs	\$2,500
		Fernbrooke State School	Publishing School Picture Book	\$3,000
		FSG Australia	Christmas Celebration Lunch	\$100
		Goodna Community Association Inc	50th Goodna Jacaranda Festival	\$300
		Goodna Street Life Inc	2018 Sleepout & Fundraising	\$100
		Goodna Street Life Inc	Housing Support Program	\$200
		Goodna Street Life Inc	Local Temporal Crisis accomodation	\$250
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$250
		Greater Springfield Lions Club	Community Event Expenses	\$250
		Greater Springfield Lions Club	Community Events	\$200
		Greater Springfield Lions Club	Support of Alyce Stephenson	\$100
		ICON Community Inc	T-Shirts for Music and Dance Competition	\$450
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$100
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$100
		Ipswich & District Athletic Club	37th Annual Winter Carnival	\$500
		Ipswich & West Moreton Beekeepers Association	Removal of Bee Hive at Ipswich General Cemetery	\$150
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$500
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$150
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$150

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$250
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$100
		Ipswich Kindergarten Association	Inclusion Bird Nest Swing	\$3,900
		Ipswich Kindergarten Association	Interactive Whiteboard	\$2,000
		Ipswich Kindergarten Association	Purchase of PA System	\$1,750
		Ipswich Kindergarten Association Inc	80th Anniversary Cocktail Evening	\$2,000
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$500
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$1,000
		Ipswich Multicultural Projects Inc.	Organisational Administration Costs	\$100
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$1,000
		Ipswich Orpheus Chorale Inc	Theatre Production - Beauty and the Beast	\$1,000
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$250
		Ipswich Show Society Inc	2018 Ipswich Show	\$250
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$100
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$100
		Just Rock Ipswich	2017 Back to 63 Show & Shine Event	\$100
		Lanka Lions Australia	2018 Sri Lankan New Year Eve Festival	\$274
		Life Without Barriers	Foster & Kinship Care Week 2018	\$100
		Lions Club of Ipswich Inc	2018 Ipswich Hospital Graduate Nurse of the Year	\$250
		Live City Church	Community Carols Event	\$15,000
		LiveCity Church chq for returned to Council 25/6/18	Easter Community Event	\$600
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$100
		Marburg Pacing Association	Marburg Pacing Easter Trots	\$250
		Mater Foundation	Noah's Mater Charity Event	\$100
		MND & ME Foundation	Golf Day Fundraiser	\$100
		Music Heritage Group - Ipswich Inc	Festival Gala 2018 - Musicals of the Greatest Era	\$2,500
		Music Heritage Group Ipswich Inc.	Festival Gala 2018	\$500
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$100
		Poetry Feast	Annual Poetry Feast	\$300
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$100
		Queensland Cadet Bushman	Public Liability Insurance	\$200
		Quota International Club of Ipswich Inc	Raffle Prizes for Melbourne Cup Day	\$100
		Quota International of Ipswich Club	Operating Costs	\$1,000
		Raiders Softball Club	Competing Costs for National Softball Tournaments	\$200
		Redbank Plains Bears Rugby League Football Club	Girls Rugby League Carnival	\$500
		Redbank Plains Neighbourhood Watch	Newsletters and Events to Promote Safety & Awareness	\$250
		Redbank Plains RSL Sub Branch	2018 ANZAC Day Memorial Event	\$600
		Redbank Plains Scout Group	2019 Scout Jamboree	\$250
		Redbank Plains State High School	Choices Not Chances Program	\$1,182
		Redbank Plains State High School	Met West Football Representative	\$339
		Redbank Plains State High School	New Bike for Pedal Prix Program	\$2,000



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Redbank Plains State School	Air Conditioning for Refurbished Block	\$3,000
		Redbank Plains State School	Installation of Projector	\$2,000
		Redbank Plains State School	Playgroup Membership	\$604
		Redbank Plains State School	Reading Awards	\$250
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$250
		Rivers of Life Christian Church	Community Christmas Event	\$150
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$200
		Run 2 Give Foundation	Greater Springfield Marathon	\$5,000
		Scripture Union Queensland	Continuation of Pastoral Care	\$250
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50
		South East Redbacks Cricket Club	End of Season Breakup	\$2,000
		Springfield Basketball League	Season 4 Launch Event	\$100
		Springfield Brumbies Basketball Club	Equipment and Formal Training	\$500
		Springfield Central State High School	2017 Community Week	\$423
		Springfield Central State High School	Prizes for 2017 Sports Awards	\$150
		Springfield Central State School	Catering for community meetings	\$800
		Springfield Central State School	Year 6 Farewell Evening	\$500
		Springfield Central State School P&C	BBQ Hire & Catering for Springfield Marathon	\$2,000
		Springfield Lakes Junior Rugby Union	Purchase of BBQ	\$490
		Springfield Lakes Nature Care	Purchase of LED Torch	\$200
		Springfield Lakes Nature Care Inc	Torches for Toadbusting Nights and Clean up Australia Day	\$500
		Springfield Lakes State School	2017 Year 6 Mystery Tour	\$250
		Springfield Malayalee Association Inc	Face Painting on Clean Up Australia Day	\$250
		Springfield Malayalee Association Inc.	Website Maintenance	\$1,000
		Springfield Runners Group	Lighting vests	\$500
		St Edmunds Christian Brothers College Old Boys Assoc.	2017 Golf Day	\$195
		St Edmunds College	Carols on the Green Event	\$100
		St Edmund's Old Boys Assn	Bowls Day Fundraiser	\$200
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$100
		Staines Memorial College	Audio Equipment	\$2,485
		Staines Memorial College	College Awards Ceremony & Presentation	\$500
		Staines Memorial College	Video Camera and Peripherals	\$2,000
		Swordsmen Martial Arts	Travel costs to World Championships for Derek & Blake Murray	\$100
		Tara Brown Foundation	Team Fees	\$250
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$100
		The Springfield Anglican College	Solar Lights for Children	\$500
		Twich East Community Association of Qld	Women in Leadership Program	\$1,000
		Ulysses Club Inc - Lockyer Branch	Bikes for Seniors in Retirement Villages	\$500
		Variety Qld	Equipment and Service provision	\$500

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Variety Queensland	Fundraising 2018 Sydney to Yamba Yamaha Variety Jet Trek	\$100
		Vedanta Centre of Sydney, Brisbane Chapter	Purchase of Furniture and Equipment	\$5,000
		Western Pride Football Club (Football Ipswich)	Travelling Costs for Seniors Mens Team	\$2,000
		Westminster Warriors Soccer Club	U16 Rep for QCSA Qld.	\$250
		Westside Community Care (QLD) Limited	Seeds Fundraising Dinner	\$500
		Women's Crisis Support Service Inc	Relocation for Women & Children	\$500
		Woodlinks State School	Mother's Day High Tea	\$100
		World Harmony Society	Festival	\$500
		Youth Alive QLD	Event sound & lighting costs	\$100
		Zonta Club of Greater Springfield	Zonta's International Women's Day Breakfast	\$500
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$500
CR IRELAND TOTAL				\$95,941
DIVISION 9 TOTAL				\$95,941
Division 10	Cr Pahlke	125th Queensland Eisteddfod Committee Inc.	Running Costs for 125th Qld Eisteddfod	\$150
		12th Ipswich Girls Brigade	3 Stage Leadership Development Course	\$500
		Afternoon Tea With Friends Inc	Fundraising for Various Charities	\$100
		Alara QLD Ltd	Ladies Group Pink Ribbon Fundraiser	\$150
		Amberley Girl Guides	Catering for Reserve Opening	\$250
		Amberley Girl Guides	The Mack Family Bush Reserve Dedication	\$150
		Anglican Parish of Rosewood	80th celebrations event	\$250
		Anglican Parish of Rosewood	Men's Breakfast	\$200
		Apprenticeships Queensland Ltd	2018 Building Futures Housing Project	\$125
		Ashwell State School	External Lighting of School	\$853
		Ashwell State School	Year 6 Graduation Books	\$206
		Ashwell State School P&C	Uniform & Book Packages	\$250
		Ashwell State School P&C Association	National Cross Country for Student	\$200
		Ashwell State School P&C Association	Qld 12yrs State Softball Team	\$250
		Australia's CEO Challenge	Darkness to Daylight Challenge	\$250
		Bushwalking Queensland Inc.	Walk for Diabetes Fundraiser	\$100
		Cabanda Care Inc.	Cabanda Newsletter	\$200
		Cabanda Care Inc.	Hall Hire for Function	\$375
		Cabanda Care Inc.	Multi-draw Christmas Raffle	\$25
		Cabanda Care Inc.	Musical Entertainment	\$200
		Cancer Council Queensland	2017 Relay for Life - Melbourne Cup Luncheon	\$75
		Childhood Cancer Support Inc	2017 Memorial Golf Day	\$500
		Christmas in the Park Committee	2017 Brassall Christmas in the Park	\$400
		Chrome Cruisers Inc.	Deebings Heights Xmas Celebrations	\$250
		Cityhope Care	"A New Thing" Initiative Care Packs	\$400
		Deebing Heights State School P&C Association	Benches for Prep and Junior Play Areas	\$1,000
		Deebing Heights State School P&C Association	Year 6 Graduation Books	\$250
		Developing Foundation Inc	Annual Riverwalk for Ipswich Resident	\$100



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Diabetic Assoc Of Queensland Ltd	Great Ocean Road Fundraiser	\$400
		Domestic Violence Action Centre	Assistance with costs of Schools Program	\$200
		Domestic Violence Action Centre	Schools Education Program	\$250
		Down Syndrome Association	Education Programs	\$125
		Focal Community Living	Catering for National Seniors Group Meeting	\$250
		FSG Australia	Christmas Celebration Lunch	\$75
		Gateebil Gurrnung Aboriginal Corporation	Murri Women's Softball Tournament	\$200
		Goodna Community Association Inc	Goodna Jacaranda Festival 50th year	\$250
		Goolburri Aboriginal Health Advancement Co. Ltd.	Christmas Party for Carers and Children	\$100
		Grandchester Model Live Steam Association	Commemorative Belt Buckles	\$1,050
		Grandchester Model Live Steam Association	Construction of Tunnel	\$8,000
		Grandchester State School	2017 Year 6 Graduation Gifts	\$200
		Grandchester State School P&C	Canberra Excursion	\$800
		Greater Springfield Combined Churches	Springfield Region Community Carols 2017	\$300
		Haigslea State School	End of Year Celebration	\$100
		Haigslea State School	Student Travelling Costs for Music Activity	\$250
		Haigslea State School	Transport for Book Week	\$250
		ICYS Ipswich Community Youth Service Inc	Back to School Assistance	\$200
		Incapacitated Servicemen & Women's Assoc. of Ipswich Inc	2017 Christmas Party	\$100
		Ipswich And West Moreton BMX Club	2017 BMX World Titles	\$75
		Ipswich Awakening	Ipswich Christmas Day Community Dinner	\$125
		Ipswich Branch Little Athletics Centre Inc	Little Athletics Qld Championships	\$300
		Ipswich Brothers Cricket Club Inc	Cross Fit World Cup	\$250
		Ipswich Cares Inc	Ipswich Fundraising Walk	\$500
		Ipswich Cares Inc	Ipswich Fundraising Walk Breakfast	\$750
		Ipswich Community Care Fund Inc.	Volunteer Christmas Luncheon	\$100
		Ipswich Crime Stoppers	Promotional Material	\$200
		Ipswich Crime Stoppers Queensland	Annual Fundraising Race Day	\$150
		Ipswich Genealogical Society Inc	Renovations at New Occupancy	\$250
		Ipswich Greyhound Racing Club	2017 City of Ipswich Gold Cup Event	\$500
		Ipswich Group Rural Fire Brigade	Publicity Program	\$300
		Ipswich Heritage Club	Club Promotion	\$300
		Ipswich Hospice Care	2017 Harper Hocking Swim-a-thon	\$75
		Ipswich Hospice Care	QT Charity Golf Day Fundraiser	\$150
		Ipswich Hospice Care Inc.	Palliative Care Fundraiser	\$125
		Ipswich Little Theatre Society Inc	2017 Drama Festival	\$200
		Ipswich Little Theatre Society Inc	2018 One Act Play Festival	\$250
		Ipswich Multicultural Projects Inc.	Organisational Administration Costs	\$125
		Ipswich Musical Theatre Company Inc.	Staging of Les Miserables	\$1,500
		Ipswich Netball Association	Netball Qld Premier League Competition	\$125
		Ipswich Rangers Rugby Club	50th Anniversary Celebrations & Training Equipment	\$250

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Ipswich Rugby League Referees Association Inc	Purchase of new shirts	\$300
		Ipswich Show Society Inc	2018 Ipswich Show	\$250
		Ipswich Softball Association	State Titles for Softball Teams	\$125
		Ipswich Stamp Club Inc	Annual Stamp Fair	\$150
		Ipswich Switches Junior Speedway Club	Purchase of Security System & Equipment	\$250
		Ipswich Thistle Pipe Band Inc	Ipswich Piping & Drumming Solo Championships	\$150
		Ipswich Toastmasters Club	2018 International Toastmasters Conference	\$200
		Ipswich Veteran & Vintage Vehicle Club Inc.	Catering for Birthday Run Event	\$250
		Ipswich Vigoro Association Inc	2018 Pink Stump Day Fundraiser	\$100
		Just Rock Ipswich	2018 Back to '63 Car Show	\$350
		Just Rock Ipswich	Raffle prizes for car show event	\$250
		Life Without Barriers	Foster & Kinship Care Week 2018	\$75
		Marburg & District A&I Association	Cleanup of Show Grounds	\$200
		Marburg & District A&I Association	Cut out boards	\$1,600
		Marburg & District A&I Association	Marburg Show and Dance/ Show Ball	\$250
		Marburg & District A&I Association	Signage	\$360
		Marburg & District Agricultural & Industrial Assoc Inc	Marburg Show Community Challenge	\$800
		Marburg & District Agricultural & Industrial Assoc Inc	Marburg Show School Exhibits	\$600
		Marburg & District Residents' Assn Inc	Upgrade to Green Shed	\$10,000
		Marburg & District Residents Association	Advertising of Event and Event Expenses	\$500
		Marburg & District Residents Association	Hiring for Hall and Catering for Public Presentation	\$200
		Marburg Mt Crosby Thunder Cricket Club	Cricket Carnival Costs	\$100
		Marburg Pacing Association	Marburg Pacing Easter Trots	\$500
		Marburg Pacing Association Inc.	Promotion of Harriott Memorial Race Meeting	\$500
		Marburg State School P&C Association	Trivia Night Fundraiser	\$200
		Mater Foundation	Noah's Mater Charity Event	\$125
		Mega Sportz Soccer Camp - Presbyterian Church of Qld	Sporting Equipment	\$450
		Mirraboopa Aboriginal Cultural Services Inc	Equipment and Uniforms for Softball Carnival	\$150
		Moogerah Region Girl Guides	Promotion of Moogerah Girl Guides	\$400
		Music Heritage Group Ipswich Inc.	Festival Gala 2018	\$400
		Music Heritage Group Ipswich Inc.	Power of Peace Choir & Leading Soloists	\$250
		National Trust of Australia (Queensland)	Western Creek Rejuvenation	\$500
		Native Plants Qld Ipswich Branch	Gazebo Shade Shelters	\$400
		Pine Mountain & District Progress Association	Insurance costs	\$200
		Pine Mountain & Districts Progress Associaton	Raffle Prizes for Carols Event	\$100
		Purga Elders & Descendants Aboriginal Corporation	Public Liability Insurance and Running Costs	\$600
		Purga Wagtails Aboriginal Corporation	2017 Arthur Beetson Murri Rugby League Carnival	\$125
		QCU Ipswich	2018 Labour Day	\$250
		Qld Country Women's Association - Rosewood Branch	Volunteer Recognition Celebration	\$400
		Queensland Cadet Bushman	Public Liability Insurance	\$200
		Reserve Forces Day Committee (Sth) Qld, Ipswich & West Moreton District Branch	Reserve Forces Day Committee	\$250



DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Rivers of Life Christian Church	Community Christmas Event	\$200
		Rosewood & District Financial Services Ltd.	2017 Rosewood & District Community Bank's Christmas Lights Competition	\$650
		Rosewood & District Ministers Association	Rosewood Community Carols Expenses	\$350
		Rosewood & District Support Centre Inc	Catering for Professional Development Workshop	\$200
		Rosewood & District Support Centre Inc	Christmas Cheer Hampers	\$500
		Rosewood & District Support Centre Inc	Girl Guides Hut Access Joint Community Project	\$600
		Rosewood & District Support Centre Inc	Morning Tea Information Session Costs	\$100
		Rosewood & District Support Centre Inc	Music in the Park Advertising Costs	\$300
		Rosewood A&H Assoc	Rosewood Show	\$1,500
		Rosewood Bowls Club Inc.	Bendigo Bank Open Men's Fours Carnival	\$250
		Rosewood Bowls Club Inc.	Replacing Team Shirts Bearing Support from Former Mayor	\$500
		Rosewood Campdraft Association	Hire costs for Campdraft	\$600
		Rosewood Craft & Quilters	Bi-Annual Quilt Show	\$250
		Rosewood Craft & Quilters	Material for Quilts	\$270
		Rosewood Equestrian Group Inc	Feasibility Study	\$13,750
		Rosewood Equestrian Group Inc	Mad Hatters Ball	\$900
		Rosewood Festival Inc	Rosewood Festival	\$500
		Rosewood Golf Club	Golf Day Fundraiser for Brooke Kirkwood	\$500
		Rosewood Golf Club	Ladies Open Day	\$300
		Rosewood Golf Club Inc	Lions Club Golf Day	\$200
		Rosewood Junior Rugby League Football Club	Advertising fees for Seniors & Under 19s	\$750
		Rosewood Junior Rugby League Football Club Inc	Purchase of PA/Speaker System	\$5,000
		Rosewood Little Athletics	Presentation Day	\$250
		Rosewood Little Athletics	Presentation Day 2016 – 2017	\$200
		Rosewood Scout Group	Costs of Fundraising Event	\$600
		Rosewood Seventh Day Adventist Church	Building Upgrades	\$250
		Rosewood State High School	"Thank You" Water Project	\$156
		Rosewood State High School	2017 Awards Night	\$400
		Rosewood State High School	Clean Up Australia Day	\$250
		Rosewood State School	Face Painting for student reward day	\$250
		Rosewood State School	Gift fo school Leaders - Giant outdoor connect four	\$380
		Rosewood State School	Installation of Air Conditioning for School Hall	\$6,000
		Rosewood State School	School Leaders Morning Tea with Cr Pahlke	\$100
		Rosewood State School	Year 6 Graduation Books	\$407
		Rosewood United Soccer Club	Jerseys	\$1,100
		Rosewood Uniting Church	Catering for Morning Tea for Arnold Rieck Walk Sign Unveiling	\$300
		Rotary Club of Ipswich City Inc	Worlds Biggest Swimming Lesson	\$200
		Rotary Club of Ipswich North	2017 Police & Emergency Officer of the Year Awards	\$125
		Scout Association - Moreton Region	Limestone Scout Revue	\$125
		SeniorNet Association Inc	2017 Volunteer Thank You Luncheon	\$50

DIVISION	COUNCILLOR	SUPPLIER	DETAILS	TOTAL
		Southern Cross Charities	5th Annual Rosewood Charity - Show and Shine	\$250
		Southern Cross Charities	Community Dinner	\$450
		Southern Cross Charities	Fundraising Costs	\$225
		Souths Diamondbacks Aboriginal Corporation	Stan Alberts Shield Indigenous Cricket Carnival	\$100
		Springfield United Football Club	FQ Community Cup - Sevren McDonald	\$250
		St Brigid's Catholic Primary School Rosewood	School Camp Fundraiser	\$150
		St Brigids Parents & Friends Association	Installation of Fan in Mercy Hall	\$6,390
		St Brigids Primary School	Year Six Graduation Books	\$125
		St Marys College	2017 Social Justice trip to Cambodia	\$125
		St Vincent de Paul Society Qld	Support for Homework and Sewing Clubs	\$75
		Swifts Rugby League Club Inc	2018 NRL Masters Carnival	\$200
		Swifts Rugby League Football Club Inc	Administration of Club	\$250
		The Childrens Hospital Foundation	Kids Ride Fundraiser	\$150
		The Children's Hospital Foundation	2018 Kid's Ride Fundraiser	\$75
		The Salvation Army Bundamba	Fireworks and Rides for Christmas Event	\$250
		The Salvation Army Riverview Farm	Fundraising for Equipment and Materials	\$125
		The Scout Association of Australia Qld Branch Inc. (Moreton Region)	Fundraising for Ipswich Youth	\$125
		Variety Qld	Equipment and Service provision	\$300
		Walloon State School	Face Painting for Under 8's Day	\$250
		Walloon State School	Yarning Circle	\$1,000
		Walloon State School P & C Association	Electronic Sign for School	\$7,500
		Walloon State School P & C Association	Morning Tea & History Excursion	\$200
		Walloon State School P&C	Catering for Babies of Walloon	\$150
		Walloon State School P&C	Guinness Book of Records for 2017 Graduation	\$407
		Walloon State School P&C	Nerf Battle Event	\$200
		We Care	Ugarapul Traditional Owners Gathering	\$250
		West Moreton Anglican College	2017 Birthday Dinner Dance	\$500
		Western Pride Football Club	Nerima & Tokyo Trip	\$500
		Zonta Club of Ipswich	Zonta's International Women's Day Breakfast	\$150
CR PAHLKE TOTAL				\$110,554
DIVISION 10 TOTAL				\$110,554
DIVISIONAL TOTAL				\$798,135



COMMUNITY DEVELOPMENT GRANTS		
SUPPLIER	DETAILS	TOTAL
Central Presbyterian Church Ipswich	Streetlinks	\$2,500
Centro Church	Centro Teens Schools Tour	\$1,250
Collingwood Park State School	NAIDOC Week - Aboriginal Cultural Experience	\$1,800
Cystic Fibrosis Queensland Ltd	Positive Profiles (Ipswich) - "Future Thinking when Caring for your CF Child"	\$2,145
Goodna State School	Goodna State School Sustainability Initiative	\$1,250
Goodna Youth Services Inc	Youth Week	\$2,500
House With No Steps	House With No Steps Gardening Project	\$844
ICON Community Inc	New Year's Eve Event	\$2,500
Ipswich Seventh-day Adventist Church	Nedley Depression and Anxiety Recovery Program	\$2,500
Ipswich West State School	Project 1: Garden Program Wood Chipper/Shredder; Project 2: Pick Up Zone Signage	\$902
Ivory's Rock Foundation	Refugee Community Day Ivory's Rock	\$2,500
Kruger Parade Baptist Church	Community Easter Festival	\$2,500
Leukaemia Foundation	Light the Night	\$1,000
Northsiders Cricket Club	Cricket Season 2017/2018 Equipment	\$1,250
Our House Our Haven Inc.	Mental Health Week Gala Dinner	\$618
Purga Wagtails Aboriginal Corporation	Annual Qld Murri Rugby League Carnival	\$2,000
Queensland Baseball Umpires Associations Inc	Accreditation Course	\$540
Queensland Pioneer Steam Railway Co-op LTD	Re-roofing old Swanbank Station	\$1,250
Renegade Bowmen Inc	Buiding of a retaining wall	\$1,250
Springfield Christian Family Limited	Church in the Park with "Iron and Clay"	\$2,500
Springfield Lakes Nature Care Inc	Toadbusting & Myna cages	\$723
St Vincent de Paul Society Queensland	Soccer Stars Program	\$900
The Queensland Branch of the Australian Medical Association (AMA Qld)	AMAA Health Hub	\$1,164
United Welsh Church Blackstone Incorporated	Removal & Replacement of Deteriorated Boards on Church Portico	\$1,353
Westside Community Care (QLD) Ltd	Family Funday	\$2,500
Young Unemployed People of Ipswich (YUPI Inc)	Ipswich Fresh Futures Market 2017	\$2,022
TOTAL		\$42,261

COMMUNITY DEVELOPMENT CHRISTMAS GRANTS		
SUPPLIER	DETAILS	TOTAL
ALARA QLD Limited	ALARA Annual Christmas Function	\$1,500
Anglican Parish of Rosewood (includes Marburg Community Carols Committee)	Marburg Community Carols Evening	\$750
Brassall Christmas in the Park Inc	Christmas in the Park	\$1,500
Churches of Christ Care	South West Fostering Christmas	\$1,000
Churchill Baptist Church	Carols In The Park	\$1,500
Collingwood Park Primary P&C Association	Carols by Torchlight	\$1,500
Domestic Violence Action Centre	End of Year Celebration	\$1,000
Focal Community Living Inc	Twilight Community Christmas Event	\$1,500
Foundations Care Pty Ltd	2017 Foundations Care Carer Christmas Party	\$1,000
Gailes Residents Committee Inc	Christmas on Karina	\$1,500
Glebe Road Ipswich Uniting Church	Carols in the Park	\$960
Ipswich Region Community Church (Trading as Cityhope Church)	Christmas at Cityhope	\$1,500
Kruger Parade Baptist Church	Christmas Carols 2017	\$1,500
Leichhardt Baptist Church	Leichhardt/One Mile/Wulkuraka Christmas Carols	\$1,500
Lions Club of Rosewood	Rosewood Lions Club Christmas Street Carnival	\$1,500
LiveCity Church	Redbank Plains Community Carols	\$1,500
Marburg and District Agricultural and Industrial Association Incorporated	Christmas Carnival	\$1,500
Pine Mountain and Districts Progress Association	Christmas Carols	\$250
Purga Friends Association Inc	Christmas in the Country	\$1,500
Raceview Congregational Fellowship Inc	Christmas Carols under the Big Christmas Tree	\$1,000
Richmond Fellowship Queensland	A Day on the Green Christmas Lunch	\$1,000
Rivers of Life Christian Church	Christmas Community Event	\$1,500
Riverview Neighbourhood House Ass Inc	Christmas Family Fun Day	\$1,000
Rosewood and District Ministers Association	Rosewood Community Christmas Carols	\$750
Shiloh Christian Church Holdings Ltd	Western Gateway Christmas Carols	\$1,500
Springfield Region Combined Churches	Christmas Carols in Robelle Park	\$1,500
The Movement	The Movement Christmas Party	\$1,000
The Pyjama Foundation Ltd	The Pyjama Foundation Ipswich Christmas Party 2017	\$1,000
The Salvation Army, Bundamba Corps	Carols in the Park	\$1,500
Westside Community Care (QLD) Ltd	Christmas Community Morning Tea	\$1,500
Womens Crisis Support Service Inc	Skate into Christmas	\$1,000
YMCA Springfield Lakes Community Centre	YMCA Family Christmas Party	\$750
TOTAL		\$39,460



CULTURAL GRANTS		
SUPPLIER	DETAILS	TOTAL
ArtsConnect Ipswich Inc	Flying Arts Queensland Regional Touring Art Exhibition	\$2,000
Divine Mercy Church Inc	R.U.N Multicultural Festival Event	\$2,000
Ipswich Malayali Association Inc	Malayalam Language Classes & Classical Dance Workshops	\$1,500
Ipswich Music Society Inc	Ipswich Music Society "Lifelong Outreach"	\$1,509
Music Heritage Group - Ipswich Inc	Festival Gala "Musicals of the Greatest Era"	\$2,000
Queensland Program of Assistance to Survivors of Torture and Trauma (QPASTT)	Multicultural Youth Day	\$2,000
Searchlight Education Springfield	Bandji Boys Program Polo Shirts	\$800
Silkstone Eisteddfod - Glebe Rd Uniting Church	Silkstone Eisteddfod	\$500
Springfield Christian Family Limited	African and Aussie International Food Day	\$1,599
Vedanta Centre of Sydney - Brisbane Chapter	Multicultural Program	\$2,000
Westside Community Care (QLD) Ltd	Greater Realty Australia Day Celebration	\$1,692
TOTAL		\$17,600

REGIONAL ARTS DEVELOPMENT FUND (RADF)		
SUPPLIER	DETAILS	TOTAL
Circus Ipswich Inc	Pilot Circus Skills Workshops For Children with Autism Spectrum Disorder (ASD)	\$7,600
Museum and Gallery Services Queensland Ltd	2018 Museums and Galleries Queensland Standards Review Program (Ipswich)	\$10,840
Sean Williams	Mentorship with Professor Patricia Hoffie	\$2,000
Daniel Philippe	Music of Silence	\$8,320
Jane du Rand	Living in Ipswich - Concept Development	\$5,830
TOTAL		\$34,590

WILLOWBANK AREA GROUP GRANTS		
SUPPLIER	DETAILS	TOTAL
Amberley Girl Guides	Landscaping	\$5,000
Ipswich Koala Protection Society	Purchase of equipment and materials	\$5,000
Willowbank Area Group	Public Liability Insurance	1790
TOTAL		\$11,790

VIVA CRIBB BURSERY		
SUPPLIER	DETAILS	TOTAL
Ipswich Hospital Museum	Editing and Proofreading of transcribed 'Ipswich Hospital & Benevolent Asylum Board Minutes 1863-1875'	\$1,110
Kathryn Pitty	Publication of Book titled: The Immeasurable Cost-Stories of Ipswich Grammar Old Boys who served in the Great War	\$3,890
TOTAL		\$5,000



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IPSWICH CITY PROPERTIES PTY LTD

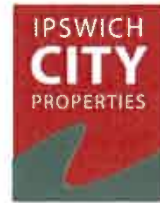
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FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

TABLE OF CONTENTS

	Page No.
Directors' Report	2
Auditor's Independence Declaration	5
Financial Report	6
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Directors' Declaration	21
Independent Auditor's Report	22



Ipswich City Properties Pty Ltd Directors' Report 2017-2018

The Directors present their report on Ipswich City Properties Pty Ltd (the Company) for the financial year ended 30 June 2018.

Directors

The names of the Directors in office at any time during or since the end of the financial year were:

Mr P Tully
Mr A Antonioli
Mr J Lindsay (ceased on 29 January 2018)
Mr A Roach (ceased on 16 April 2018)
Mr D Best
Mr G Finnegan (appointed on 27 February 2018)
Mr S Lummis (appointed on 27 February 2018)
Mr S Madigan (appointed as alternate Director on 29 May 2018)

The following changes to the Board of Directors have been made since the end of the financial year.

Mr P Tully (ceased 30 August 2018)
Mr A Antonioli (ceased 30 August 2018)
Mr D Best (resigned 13 September 2018)
Mr G Finnegan (resigned 4 September 2018)
Mr S Lummis (resigned 6 September 2018)
Mr S Madigan (resigned 14 September 2018)

Mr G Chemello appointed as Sole Director on 14 September 2018

Net Results

The net result of the Company for the financial year ended 30 June 2018 was a deficit of \$4.3 million.

Review of Operations

The Company is 100% owned by Ipswich City Council (the Council) and is governed by a Board of Directors.

The Company's objectives are to undertake all activities required to carry out and complete the acquisition, redevelopment, operations, management and sale of Ipswich City Square shopping centre and 143 Brisbane Street. The Company commenced the Ipswich CBD Transformation Project in 2009.

The Ipswich CBD Transformation Project is a major mixed use development project on a key strategic site adjacent to the Ipswich Railway Station and the Riverheart parklands in the Ipswich CBD. It incorporates planned retail, residential, cultural and recreational uses.

The key focus is on inner city living and 24/7 vitality with the creation of a vibrant urban centre and a street based higher order retail precinct centred on a new purpose built Administration and Civic precinct for the Council, incorporating a new Library facility and public open space.

In June 2016, the Company entered into a development agreement with epc.Pacific for a new Council Administration Building. In June 2017, the Company entered into a Development Agreement with the Council for the development of the Ipswich Central Civic Space, including a new library facility and public open space. In January 2018, the Company together with the Council, agreed to terminate the services of epc.Pacific Pty Ltd as developer for the new Council Administration Building, and undertake the development and constructions works internally via an extension to the existing Development Agreement. As at 30 June 2018, all documentation and novation from epc.Pacific to the Company has been completed.

An overview of significant activities conducted by the Company in the 2017-2018 financial year follows:

- Acquisition of 2 Bell Street, Ipswich in February 2018.
- Major demolition works relating to the Ipswich Central Civic Space, the northern end of Nicholas Street and Murphy's Pub were completed. Creation of lots separating the Administration Building and Ipswich Central Civic Space parcels of land from the main Ipswich City Square was completed.
- Development Approval Consent for the Administration Building was received and a negotiated decision process was commenced. The Development Approval submission for the Ipswich Central Civic Space area was substantially completed.
- Development of tenders for:
 - The Murphy's Pub site remediation and building stabilisation works;
 - Nicholas Street and Union Place road works; and
 - The Council Administration Building and associated civil works.
- Development business cases are being prepared for Company projects, including the Entertainment Building, Bell St Link, 2 Bell St, the Food & Beverage Building and the Bell St Green site.

Matters relating to former Directors

Attention is drawn to Note 20 of the Company's Financial Report for the year ending 30 June 2018 regarding the matter relating to the former Directors.

Dividends

No dividends have been paid or declared during the 2018 financial year and no dividends have been recommended or provided for by the Directors of the Company.

Significant Changes in the State of Affairs

In August 2018, Ipswich City Council exercised its right as the sole shareholder of the Company, to remove two directors in accordance with the constitution. In September 2018 three directors and an alternate directors tendered their resignations. The constitution was modified to allow the Company to operate with a sole director, and the Council as sole shareholder of the Company appointed Mr. Greg Chemello as sole Director and Company Secretary.

In October 2018, the Council resolved to endorse the winding up and ultimately deregistration of Ipswich City Properties Pty Ltd and the integration of Ipswich City Properties Pty Ltd assets and operations into Council.

Indemnification of Directors and Officers

During the financial year, there was an insurance policy in place for the benefit of Directors, secretaries, and executive officers of the Company. The insurance policy grants indemnification in respect of certain liabilities for which the Corporations Act 2001 allows indemnification. The insurance policy does not permit the disclosure of the nature of the liabilities insured nor the amount of the premium. No insurance cover has been provided for the benefit of the auditors of the Company.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2018 forms part of this report and a copy of this declaration is attached.

This report is made in accordance with a resolution of the Board of Directors and is signed for and on behalf of the Directors by:



Mr. Greg Chemello

Director and Company Secretary

Dated 28/11/18

AUDITOR'S INDEPENDENCE DECLARATION

To the Directors of Ipswich City Properties Pty Ltd

This auditor's independence declaration has been provided pursuant to s.307C of the *Corporations Act 2001*.

Independence declaration

As lead auditor for the audit of Ipswich City Properties Pty Ltd for the financial year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.



Patrick Flemming
as delegate of the Auditor-General

28 November 2018

Queensland Audit Office
Brisbane

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$000's	2017 \$000's
Income from Sales			
Sales Revenue		14,369	
Less: Cost of Sale		14,036	
Net Sales		<u>333</u>	
Other Income			
Rental Income		1,208	1,704
Interest		7	12
Other Revenue		606	1,396
Total Other Income		<u>1,822</u>	<u>3,111</u>
Total Income		<u>2,154</u>	<u>3,111</u>
Expense			
Materials and Services	2	3,751	4,300
Employee Benefit	3	12	
Other Expenses	4	1,797	881
Total Expense		<u>5,560</u>	<u>5,181</u>
Loss on Revaluation	12	940	
Operating Surplus (Deficit) for the Year		<u>(4,346)</u>	<u>(2,070)</u>
Other Comprehensive Income			
Items that will not be reclassified to net result			
Increase/ (Decrease) in Asset Revaluation Surplus	11	(3,815)	(4,590)
Total Other Comprehensive Income		<u>(3,815)</u>	<u>(4,590)</u>
Total Comprehensive Income		<u>(8,161)</u>	<u>(6,660)</u>

The accompanying notes form part of the financial statements.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

Assets	Note	2018 \$000's	2017 \$000's
Current Assets			
Cash and Cash Equivalents	5	103	92
Trade and Other Receivables	6	15,261	285
Construction Work In Progress-Development Agreement	7	513	2,145
Other Current Assets	8	7	8
Non-Current Asset Held for Distribution to Owners	9	12,750	-
Total Current Assets		<u>28,634</u>	<u>2,530</u>
Non-Current Assets			
Work in Progress	10	1,722	229
Freehold Land	11	-	26,310
Investment Property	12	15,045	-
Total Non-Current Assets		<u>16,767</u>	<u>26,539</u>
TOTAL ASSETS		<u><u>45,401</u></u>	<u><u>29,069</u></u>
Liabilities			
Current Liabilities			
Trade and Other Payables	13	1,119	1,506
Other Current Liabilities		121	1
Total Current Liabilities		<u>1,240</u>	<u>1,507</u>
Non-Current Liabilities			
Loans	14	63,777	39,017
Total Non-Current Liabilities		<u>63,777</u>	<u>39,017</u>
TOTAL LIABILITIES		<u><u>65,017</u></u>	<u><u>40,523</u></u>
NET ASSETS (LIABILITIES)		<u><u>(19,615)</u></u>	<u><u>(11,454)</u></u>
Equity			
Asset Revaluation Surplus		-	12,973
Retained Earnings		(19,615)	(24,427)
TOTAL EQUITY		<u><u>(19,615)</u></u>	<u><u>(11,454)</u></u>

The accompanying notes form part of the financial statements.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

		Asset Revaluation Surplus \$000's	Retained Earnings \$000's	Total \$000's
	Note			
Balance as at 30 June 2016		17,563	(22,357)	(4,794)
Operating Surplus (Deficit) for the Year		-	(2,070)	(2,070)
Decrease in Asset Revaluation Surplus	11	(4,590)	-	(4,590)
Balance as at 30 June 2017		12,973	(24,427)	(11,453)
Operating Surplus (Deficit) for the Year		-	(4,346)	(4,346)
Decrease in Asset Revaluation Surplus	11	(3,815)	-	(3,815)
Transfer Asset Revaluation Surplus to Retained Earnings		(9,158)	9,158	-
Balance as at 30 June 2018		-	(19,615)	(19,615)

The value of issued share capital is \$1.00 for 2017 and 2018 financial years, refer to note 15.

The accompanying notes form part of the financial statements.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$000's	2017 \$000's
Cash flows from Operating Activities			
Receipts of Rental Income and Distributions		3,502	1,972
Payments to Suppliers		(20,445)	(5,170)
Interest Received		7	12
Net Cash Provided (Used) by Operating Activities		<u>(16,936)</u>	<u>(3,186)</u>
Cash Flows from Investing Activities			
Payments for Work In Progress		(1,572)	(128)
Payments for Investment Property		(6,240)	-
Net Cash Provided (Used) by Investing Activities		<u>(7,813)</u>	<u>(128)</u>
Cash Flows from Financing Activities			
Proceeds from Borrowings		24,760	3,198
Net Cash Provided (Used) by Financing Activities		<u>24,760</u>	<u>3,198</u>
Net Increase (Decrease) in Cash and Cash Equivalents Held		<u>11</u>	<u>(115)</u>
Cash and Cash Equivalents at the Beginning of the Financial Year		92	207
Cash and Cash Equivalents at the End of the Financial Year	5	<u>103</u>	<u>92</u>

The accompanying notes form part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Objectives and Principal Activities of the Company

The objectives of Ipswich City Properties Pty Ltd (the Company) are the acquisition, re-development, management and sale of the property known as Ipswich City Square, located at 163 Brisbane Street, Ipswich (the Project).

The principal activities of the Company include all necessary activities related to the Project and may include:

- acquiring land and structures for the Project;
- analysing and evaluating the market which is relevant to the Company;
- developing and formulating business cases;
- tendering and appointing a developer or developers;
- identifying and obtaining all necessary approvals;
- give guarantees, mortgages over the assets of the Company, or any other form of security to help facilitate the development of the Project;
- sell or otherwise transfer the land and structures of the Project;
- negotiate any commercial arrangements relevant to the Project;
- take any other steps which are consistent with the undertaking of the Project.

Note 1: Statement of Significant Accounting Policies

(a) Basis of Preparation

These financial statements are general purpose financial statements prepared under the accrual basis of accounting in accordance with the requirements of the *Corporations Act 2001* and the Australian Accounting Standards – Reduced Disclosure Requirements and Australian Accounting Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Company has applied those requirements applicable to for-profit entities, as the Company is a for-profit public sector entity. Except where otherwise stated the financial statements have been prepared in accordance with the historical cost basis. All amounts throughout the financial statements are in Australian dollars.

(b) The Reporting Entity

The Company does not control other entities. The financial statements include the value of all revenue, expenses, assets, liabilities and equity for the Company as an individual entity.

(c) Comparative Figures

Amounts presented in the financial statements have been rounded to the nearest thousand or, where that amount is less than \$500, to nil.

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Note 1: Statement of Significant Accounting Policies (continued)

(d) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Company becomes a party to the contractual provisions to the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Receivables – held at amortised cost
- Payables – held at amortised cost
- Loans – held at amortised cost

The carrying amounts of trade receivables and payables approximate their fair value.

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The Company does not enter into, or trade with, instruments for speculative purposes, nor for hedging.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(f) Trade and Other Receivables

Debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase / contract price, with settlement on debtors being generally required 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. If an amount is recovered in a subsequent period it is recognised as revenue.

(g) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(h) Taxation

(i) GST

Revenues, expenses, assets and liabilities are recognised net of the amount of GST.

Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

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

(ii) Income Tax

Ipswich City Properties Pty Ltd is exempt from income tax under Section 24AK as it is an STB under Section 24AO of the Income Tax Assessment Act 1936.

Note 1: Statement of Significant Accounting Policies (continued)

(i) Adoption of Tier 2 Format for Financial Statement

AASB 1053 Application of Tiers of Australian Accounting Standards applies from reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements - Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards - Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

(j) Adoption of New and Revised Accounting Standards

Australian Accounting Standards and Interpretations that have recently been issued or amended, but are not yet effective and have not been adopted by the Company for the period ended 30 June, are outlined below along with an assessment of the impact.

Effective for annual reporting periods beginning on or after 1 January 2018

AASB 9 Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement, and will change the classification, measurement and disclosures of financial assets. AASB 9 must be applied retrospectively. As a result, the Company will measure its financial assets at fair value. The Company is still assessing the impact of measuring financial instruments at fair value and whether there will be any material impact arising from this standard.

AASB 15 Revenue from Contracts with Customers

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 15 contains a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. The Company is still reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from these standards. As a result, the timing of the recognition of some service revenue will be affected.

Effective for annual reporting periods beginning on or after 1 January 2019

AASB 16 Leases

AASB 16 replaces AASB 117 Leases. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term.

The amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

(k) Revenue

Rental Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of GST.

(l) Construction Work In Progress-Development Agreement

Ipswich City Properties has entered into a Development Agreement with Ipswich City Council to construct several key components of the Ipswich CBD Transformation Project. Under the Development agreement the cost of these works will be recoverable from Ipswich City Council. Please refer to Note 7 for additional information.

Note 1: Statement of Significant Accounting Policies (continued)

(m) Property, Plant and Equipment

Property, Plant and Equipment is carried at valuation less, where applicable, any accumulated depreciation and impairment losses. Items of Property, Plant and Equipment with a cost in excess of \$1 are recognised for financial reporting purposes in the year of acquisition.

(i) Acquisition of Assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration such as cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

(ii) Capital and Operating Expenditure

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Comprehensive Income during the financial period in which they are incurred.

(iii) Fair value measurement

AASB 13 sets out the definition of 'fair value' as well as principles to be applied when determining the fair value of assets and liabilities. The requirements apply to all of the company's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value.

(iv) Valuation

Land, buildings and plant and equipment are measured at fair value in accordance with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement. Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each 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 asset at least once every 5 years. In the intervening years, Directors conduct a Director's valuation to ensure the land, buildings and plant and equipment's carrying amount is not materially different to the fair value.

Increases in the carrying amount arising on revaluation are credited to an asset revaluation surplus in shareholders' equity. Decreases that offset previous increases of the same asset are charged against the asset revaluation surplus directly in equity; all other decreases are charged to the statement of comprehensive income. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

(v) Transfer

A portion of the Freehold Land has been transferred to Non-Current Asset Held for Distribution to Owners in the 2018 financial year with the remaining portion of Freehold Land also being transferred to Investment Properties in the 2018 financial year. Please refer to Note 9, Note 11 and Note 12 for additional information.

(n) Impairment

Assets are assessed for indicators of impairment annually. If an indicator of possible impairment exists, the company 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. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised as an expense in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Note 1: Statement of Significant Accounting Policies (continued)

(o) Lease

The Company leases components of Ipswich City Square to predominately retail tenants. Ipswich City Square has been earmarked for redevelopment for the past few years, resulting in an increasing number of vacant premises during the financial year. A number of the remaining tenancies are leased on a month by month basis and as such they are not included in the disclosure below.

2 Bell Street, Ipswich was purchased during the financial year. At the date of purchase, 2 Bell Street was leased to a number of commercial tenants, predominately the State of Queensland. Tenants in 2 Bell Street have long term leases with options.

The minimum future rental income under non-cancellable operating lease are:

- (i) \$987k not later than one year;
- (ii) \$624k later than one year and not later than five years;
- (iii) nil not later than five years.

On behalf of Ipswich City Council, the Company leases office accommodation in 143 Brisbane Street to a number of tenants. These offices are leased on a month by month basis.

The Company leased level 1, 143 Brisbane Street, from Ipswich City Council during July and August 2017. The Company leased Level 4, 143 Brisbane Street from 1 July 2018 to 16 August 2018. The rental expense for the Company within one year is \$9k.

(p) Continuation

The continuation of the Company is dependent on the ongoing financial commitment from the Ipswich City Council. In April 2013 Ipswich City Council passed a resolution affirming their ongoing financial support of the Company. This commitment is provided without limitation or expiry.

(q) Issuance of Financial Statements

The financial statements are authorised for issue by the Directors at the date of signing the Directors' Declaration.

(r) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant. Significant accounting estimates and judgements have been applied to the revaluation of Freehold Land and Investment Properties, refer Note 11 and 12.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

	2018 \$000's	2017 \$000's
Note 2 Materials and Services		
Centre Management	430	512
Rates and Other Utilities Charges	1,399	1,452
Cleaning	459	439
Consultants and Contractors	61	398
Media Expenses	182	291
Repairs and Maintenance	333	361
Security	402	390
Other Materials and Services	484	456
	<u>3,751</u>	<u>4,300</u>
Note 3 Employee Benefit		
Directors' Fees	11	-
Superannuation	1	-
	<u>12</u>	<u>-</u>
Note 4 Other Expenses		
Auditor's Remuneration	20	24
Travel Costs	9	19
Rent	6	11
Bad Debts Written Off	-	12
Construction Expenses	538	116
Fees and Permits	42	52
Land Tax	188	183
Administration and Management	342	-
Marketing	130	51
Service Charges	51	48
Property Management Agreement	114	-
Car Park Expenses	156	153
General Expenses	202	213
	<u>1,797</u>	<u>881</u>
Note 5 Cash and Cash Equivalents		
Cash at Bank	103	57
Property Management Trust Account	-	36
	<u>103</u>	<u>92</u>
Note 6 Trade and Other Receivables		
Trade Receivables	15,261	91
GST Receivable	-	194
	<u>15,261</u>	<u>285</u>
Note 7 Construction Work In Progress-Development Agreement		
Site Costs	1	27
Professional and Consultancy Fees	418	1,993
Construction Costs	-	52
Marketing Costs	86	34
Other Costs	8	38
	<u>513</u>	<u>2,145</u>
Construction Work In Progress-Development Agreement		
Carrying Amount at 1 July	2,145	-
add New addition	12,404	2,145
less transfer to Cost of Sale	(14,036)	-
Carrying Amount at 30 June	<u>513</u>	<u>2,145</u>

Comparative figures have been adjusted to align to changes in presentation for the current financial year.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

	Note	2018 \$000's	2017 \$000's
Note 8 Other Current Assets			
Prepayments		7	8
		<u>7</u>	<u>8</u>
Note 9 Non-Current Asset Held for Distribution to Owners			
Carrying Amount at 1 July		-	-
add transfer from Freehold Land		12,750	-
Carrying Amount at 30 June		<u>12,750</u>	<u>-</u>
The Company has planned to sell the 23 Ipswich City Mall (Civic Area) and the 1 Union Place Mall (Administration Building) to Ipswich City Council in the 2019 financial period. The sale is highly probable and the management of both the Company and Ipswich City Council have committed to the transaction. The Company has applied AASB 5 Non-current Assets Held for Sale and Discontinued Operations for the 2018 financial year.			
Note 10 Work in Progress			
Site Costs		3	1
Professional and Consultancy Fees		538	216
Construction Costs		1,181	12
		<u>1,722</u>	<u>229</u>
Comparative figures have been adjusted to align to changes in presentation for the current financial year.			
Note 11 Freehold Land			
Carrying Amount at 1 July		26,310	30,900
less Revaluation		(3,815)	(4,590)
less transfer to Non-Current Asset Held for Distribution to Owners	9	(12,750)	-
less transfer to Investment Properties	12	(9,745)	-
Carrying Amount at 30 June		<u>-</u>	<u>26,310</u>
Loss on valuation of Freehold Land in 2018 and 2017 financial years decreased the Asset Revaluation Surplus by \$3,815,000 and \$4,590,000 respectively.			
Note 12 Investment Property			
Carrying Amount at 1 July		-	-
add acquisition		6,240	-
less Revaluation		(940)	-
add transfer from Freehold Land		9,745	-
Carrying amount at 30 June		<u>15,045</u>	<u>-</u>
Investment Property			
2 Bell Street		5,300	-
5 Union Place (Murphy's Pub)		460	-
Ipswich City Square		9,285	-
		<u>15,045</u>	<u>-</u>

The Company has applied AASB 140 Investment Property. In 2018 financial year, The Company has purchased 2 Bell St, Ipswich. During the 2017-2018 financial period, the Company has transferred the Ipswich City Square: 163 Brisbane St, 24 Ipswich City Mall, 25 Ipswich City Mall, 27 Ipswich City Mall, Lot 25, Brisbane St Ipswich and 5 Union Place (Murphy's Pub) from Freehold Land to Investment Properties.

The fair value model is applied for the investment properties. The difference between the fair value of the investment properties and the carrying amount is recognised in the statement of comprehensive income as loss on revaluation of the investment property.

All investment properties were independently valued by JLL Mortgage Service on 30 June 2018. The process involved a desktop valuation approach.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

	2018 \$000's	2017 \$000's
Note 13 Trade and Other Payables		
Trade and Other Payables	816	1,506
Employee Payables	3	-
GST Payable	299	-
	<u>1,119</u>	<u>1,506</u>
Note 14 Loans - Ipswich City Council		
Opening Balance	39,017	35,819
Advances	24,760	3,198
Debt Forgiven	-	-
Accrued Interest	-	-
Closing Balance	<u>63,777</u>	<u>39,017</u>

The Company has a loan agreement with Ipswich City Council. This loan does not have a principal repayment schedule or minimum monthly repayment and operates similar to a line of credit facility, has a facility limit of \$75 million. The interest rate of the loan is zero percent for both 2017 and 2018 financial years.

Note 15 Company Details

The registered office and principal place of business of the company is:
C/- Ipswich City Council
45 Roderick Street
IPSWICH QLD 4305
ACN : 135 760 637
ABN: 88 135 760 637

Following a resolution of Ipswich City Council, Ipswich City Properties Pty Ltd (ICP) was incorporated on 9 March 2009. Ipswich City Council is the parent entity and has control over the Company.

The Company has issued and paid up capital of 1 ordinary share at \$1.00 each. Total Contributed Equity \$1.00 for 2017 and 2018.

Note 16 No dividends were paid or declared by the company during the financial year.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

Note 17 Related Parties

(a) The following persons were appointed by Ipswich City Council and held office as directors of the Company during the current and previous financial years unless ceased before balance date as stated below:

	Note	Appointment Date	Cease Date
Mr P Tully	19	09/03/2009	30/08/2018
Mr P Pisasale		09/03/2009	12/06/2017
Mr A Antonioli	19	17/09/2014	30/08/2018
Mr J Lindsay		09/03/2009	29/01/2018
Mr A Roach		14/10/2014	16/04/2018
Mr D Best	19	06/01/2014	13/09/2018
Mr G Finnegan (non-executive director)	19	27/02/2018	04/09/2018
Mr S Lummis (non-executive director)	19	27/02/2018	06/09/2018
Mr S Madigan (Alternate Director)	19	29/05/2018	14/09/2018

(b) The following fees were paid to the directors of the company.

	2018 \$000's	2017 \$000's
Mr G Finnegan	6	-
Mr S Lummis	6	-

(c) Loans and Guarantees from Related Parties.

Loan facility limit - Ipswich City Council.		
Please refer to note 14 for additional information.	75,000	75,000

(d) Transactions between the Company and related parties were on arm's length basis in a normal commercial term except as indicated in Note 17 (f).

(e) The following amounts (ex GST) were received, or were receivable, from entities related to the Company for services or resources provided by the Company:

Ipswich City Council			
Construction services related to the Ipswich CBD redevelopment		14,406	-
Rental income		35	46
Reimbursement of expenses		152	-
Ipswich City Developments Pty Ltd (ICD)			
Rental income for Council collected by the Company	17 (f)	57	-
Total		<u>14,650</u>	<u>46</u>

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

Note 17 Related Parties (continued)

(f) The following amounts (ex GST) were paid, or were payable, to entities related to the Company for services or resources provided to the Company:

	2018 \$000's	2017 \$000's
Ipswich City Council		
Council Rate and Fire levy	815	786
Administration and management support	634	174
* Rental income collected for Ipswich City Council	98	-
General expenses including catering, promotion, rubbish removal, application fees and reimbursement of expenses.	83	58
Ipswich City Developments Pty Ltd (ICD)		
** Office support expenses recovery	51	47
Reimbursement of expenses	8	27
Ipswich City Enterprises Pty Ltd		
Reimbursement of expenses	2	4
Total	<u>1,691</u>	<u>1,096</u>

* The Company collected the rental income of 143 Brisbane Street, Ipswich for Ipswich City Council in September 2017 onwards. This included the rent collected from ICD in note 17 (e). Based on a service agreement, Ipswich City Council invoiced the Company for the rent collected.

** The Company paid ICD for the provision of serviced office accommodation in 2017 and 2018 financial years, which encompassed the provision of office space, use of furniture assets and office consumables, and supporting services. The service charge was set by ICD annually based on their projected costs and charged to the Company based on the proportionate use of the services.

Note 18 Going Concern

Ipswich City Council, as the 100% owner of the Company, has provided their ongoing commitment to financially support the Company so it can meet its future financial commitments as and when they fall due.

Ipswich City Council resolved on 16 October 2018 to endorse the winding up and deregistration of the Company and integration of the assets and operations of the Company into Ipswich City Council. As part of this process, as far as is practical, the Company intends to dispose of its assets to Ipswich City Council and settle outstanding liabilities prior to commencing the deregistration process. Accordingly, this financial report has been prepared on a basis consistent with the going concern basis.

Note 19 Events Subsequent to Balance Date

The Interim Administrator of Ipswich City Council resolved on 28 August 2018 that Ipswich City Council is authorised to exercise its right as sole shareholder and member of the Company to remove Paul Tully and Andrew Antonioli as Directors in accordance with the constitution of the Company.

The Company acknowledged receipt of the following Directors' resignations:

- (i) Mr G Finnegan (non-executive director) as at 4 September 2018;
- (ii) Mr S Lummis (non-executive director) as at 6 September 2018;
- (iii) Mr D Best as at 13 September 2018;
- (iv) Mr S Madigan (Alternate Director) as at 14 September 2018.

On 14 September 2018, the Member resolved to modify the constitution of the Company to allow the Company to operate with a sole Director, and the Ipswich City Council as sole shareholder of the Company appointed Mr Gregory Chemello as sole Director and Company Secretary.

Ipswich City Properties Pty Ltd
Financial Report for the year ended 30 June 2018

Note 20 Matters Relating to Former Directors

During the 2018 financial year, the Crime and Corruption Commission charged a Director (who is now a former Director) with serious offences, in relation to his role with Ipswich City Council, and voluntarily stood aside and subsequently suspend from Council. Also in the 2018 financial year, the Crime and Corruption Commission charged a former Director with serious offences, in relation to his role with Ipswich City Council, and was immediately suspended by the Council. These Directors have not acted on behalf of the Company, subsequent to being charged. A third former Director has been charged with serious offences, in relation to his previous role with Ipswich City Council, as part of the investigation. The Crime and Corruption Commission has also charged a fourth former Director with serious offences. Court proceedings for those charged are continuing. To the best of the Company's knowledge at the date of this report, there is no material impact on this financial report.

DIRECTORS' DECLARATION

The Directors of the Company declare that:

1. the attached financial statements and notes thereto, including the matters disclosed in Note 18 Going Concern, Note 19 Events Subsequent to Balance Date and Note 20 Matters Relating to Former Directors, are in accordance with the *Corporations Act 2001*, including compliance with Australian accounting standards - reduced disclosure requirements and giving a true and fair view of the financial position as at 30 June 2018 and of the performance of the Company for the financial year ended on that date; and
2. in the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors of the Company.


Mr. Gregory Chemello
Director and Company Secretary

Dated 28/11/18

INDEPENDENT AUDITOR'S REPORT

To the Members of Ipswich City Properties Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich City Properties Pty Ltd.

In my opinion, the financial report:

- a) gives a true and fair view of the company's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with the *Corporations Act 2001*, the Corporations Regulations 2001 and Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the directors' declaration.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 company 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 of Queensland Auditing Standards*. I am also independent of the entity in accordance with the auditor independence requirements of the *Corporations Act 2001*, and confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of matter – Council intends to transfer operations to parent entity and deregister company

I draw attention to Note 18 of the financial report, which describes that the Ipswich City Council resolved on 16 October 2018 to endorse the winding up and deregistration of the Company. The note also describes the intention to transfer the company's operations to the parent entity, including by transferring the company's assets and liabilities to the parent at their carrying values. As a result of this the entity's financial report has been prepared on a basis consistent with the going concern basis. My opinion is not modified in respect of this matter.

Emphasis of matter – Charges against former Directors

I draw attention to Note 20 of the financial report, which describes that the Crime and Corruption Commission has charged former Directors of the company with serious offences. These offences relate to their roles with Ipswich City Council. These Directors have not acted on behalf of the company since being charged. My opinion is not modified in respect of this matter.

Other information

Other information comprises the information included in the company's directors' report for the year ended 30 June 2018, but does not include the financial report and my auditor's report thereon.

Those charged with governance 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.

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 or 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 other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the company for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Corporations Act 2001*, the Corporations Regulations 2001 and Australian Accounting Standards, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the company.
- 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 company's directors 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

IPSWICH CITY DEVELOPMENTS PTY LTD

ABN 39 167 100 441

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

TABLE OF CONTENTS

Financial Report	2
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Liquidators' Declaration	16
Independent Auditor's Report	17

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Income from Sales			
Sales Revenue	2	2,750,000	3,125,000
Less: Cost of Goods Sold	3	1,384,251	1,165,928
Net Sales		<u>1,365,749</u>	<u>1,959,073</u>
Other Income			
Interest		25,061	131,954
Other Income		3,643	5,679
Rental Income	4	106,253	104,494
Service Revenue	5	107,725	136,775
Total Other Income		<u>242,681</u>	<u>378,903</u>
Gain on Sale of Assets	11	-	200,649
Total Income		<u>1,608,431</u>	<u>2,538,624</u>
Expense			
Materials and Services	6	71,550	319,491
Finance Costs		90,627	183,291
Depreciation Expense	13	6,894	4,608
Rental Expenses		73,935	77,682
Other Expenses	7	79,515	105,931
Total Expense		<u>322,521</u>	<u>691,004</u>
Loss on Revaluation - Investment Property	12	-	600,471
Operating Surplus (Deficit) for the Year		<u>1,285,910</u>	<u>1,247,149</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,285,910</u></u>	<u><u>1,247,149</u></u>

The accompanying notes form part of these financial statements.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Cash and Cash Equivalents	8	937,267	1,069,587
Trade and Other Receivables	9	9,967	15,921
Inventory-Development Projects	10	-	1,304,197
Land Held for Sale	11	-	-
Total Current Assets		<u>947,234</u>	<u>2,389,704</u>
Non-Current Assets			
Fixed Assets			
Investment Property	12	2,000,000	2,000,000
Furniture and Fittings	13	22,633	30,096
Total Fixed Assets		<u>2,022,633</u>	<u>2,030,096</u>
TOTAL ASSETS		<u>2,969,867</u>	<u>4,419,801</u>
Liabilities			
Current Liabilities			
Trade and Other Payables	14	15,243	425,811
Unearned Revenue		8,966	-
Total Current Liabilities		<u>24,210</u>	<u>425,811</u>
Non-Current Liabilities			
Borrowings	15	-	2,334,242
Total Non-Current Liabilities		<u>-</u>	<u>2,334,242</u>
TOTAL LIABILITIES		<u>24,210</u>	<u>2,760,053</u>
NET ASSETS (LIABILITIES)		<u>2,945,657</u>	<u>1,659,747</u>
Equity			
Contributed Equity	16	410,257	410,257
Retained Earnings		2,535,400	1,249,490
TOTAL EQUITY		<u>2,945,657</u>	<u>1,659,747</u>

The accompanying notes form part of these financial statements.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Note	Contributed Equity \$	Retained Earnings \$	Total \$
Balance as at 30 June 2016		410,257	2,341	412,598
Operating Surplus (Deficit) for the Year		-	1,247,149	1,247,149
Balance as at 30 June 2017		410,257	1,249,490	1,659,747
Operating Surplus (Deficit) for the Year		-	1,285,910	1,285,910
Balance as at 30 June 2018		410,257	2,535,400	2,945,657

The accompanying notes form part of these financial statements.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Cash Flows from Operating Activities			
Receipts of Fees and Contributions		3,296,321	3,436,035
Payments to Suppliers		(1,028,014)	(550,582)
Interest Received		25,061	131,954
Net Cash Provided (Used) by Operating Activities		<u>2,293,368</u>	<u>3,017,408</u>
Cash Flows from Investing Activities			
Payments for Furniture and Fittings		-	(34,705)
Proceeds from Sales of Land Held for Sale		-	550,649
Net Cash Provided (Used) by Investing Activities		<u>-</u>	<u>515,945</u>
Cash Flows from Financing Activities			
Movement in Borrowings	15	(2,425,688)	(2,933,336)
Net Cash Provided (Used) by Financing Activities		<u>(2,425,688)</u>	<u>(2,933,336)</u>
Net Increase (Decrease) in Cash and Cash Equivalents Held		<u>(132,320)</u>	<u>600,017</u>
Cash and Cash Equivalents at the Beginning of the Financial Year		1,069,587	469,570
Cash and Cash Equivalents at the End of the Financial Year	8	<u>937,267</u>	<u>1,069,587</u>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Objectives and Principal Activities of the Company

The objectives of Ipswich City Developments Pty Ltd, hence forth referred to as the Company, are to undertake property development in the Ipswich City Council Local Government Area.

The principal activities of the Company include all necessary activities related to the objectives of the Company and may include:

- entering into joint venture arrangements to deliver property development projects;
- tendering and appointing a developer or developers;
- identifying and obtaining all necessary approvals;
- give guarantees, mortgages over the assets of the Company, or any other form of security to help facilitate property development projects;
- negotiate any commercial arrangements relevant to property development projects;
- take any other steps which are consistent with the undertaking of property development projects.

Note 1: Statement of Significant Accounting Policies

(a) Basis of Preparation

These financial statements are general purpose financial statements prepared under the accrual basis of accounting in accordance with the requirements of the *Corporations Act 2001* and the Australian Accounting Standards – Reduced Disclosure Requirements and Australian Accounting Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Company has applied those requirements applicable to for-profit entities, as the Company is a for-profit public sector entity. Except where otherwise stated, the financial statements have been prepared in accordance with the historical cost basis. All amounts throughout the financial statements are in Australian dollars.

(b) The Reporting Entity

The Company does not control other entities. The financial statements include the value of all revenue, expenses, assets, liabilities and equity for the Company as an individual entity.

(c) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(d) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Company becomes a party to the contractual provisions to the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Receivables – held at amortised cost
- Payables – held at amortised cost
- Loans – held at amortised cost

The carrying amounts of trade receivables and payables approximate their fair value.

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The Company does not enter into, or trade with, instruments for speculative purposes, nor for hedging.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 1: Statement of Significant Accounting Policies (continued)

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(f) Trade and Other Receivables

Debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase / contract price, with settlement on debt being generally required 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. If an amount is recovered in a subsequent period it is recognised as revenue.

(g) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(h) Taxation

(i) GST

Revenues, expenses, assets and liabilities are recognised net of the amount of GST. Receivables and payables in the Statement of Financial Position are shown inclusive of GST. Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing activities which are disclosed as operating activities.

(ii) Income Tax

Ipswich City Developments Pty Ltd is exempt from income tax under Section 24AK as it is an STB under Section 24AO of the *Income Tax Assessment Act 1936*.

(i) Adoption of Tier 2 Format for Financial Statement

AASB 1053 Application of Tiers of Australian Accounting Standards applies from reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements - Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards - Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

(j) Adoption of New and Revised Accounting Standards

Australian Accounting Standards and Interpretations that have recently been issued or amended, but are not yet effective and have not been adopted by the Company for the period ended 30 June, are outlined below along with an assessment of the impact.

Effective for annual reporting periods beginning on or after 1 January 2018

AASB 9 Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement, and will change the classification, measurement and disclosures of financial assets. AASB 9 must be applied retrospectively. As a result, the Company will measure its financial assets at fair value. There is no material impact arising from this standard.

Note 1: Statement of Significant Accounting Policies (continued)

Note 1 (j) Adoption of New and Revised Accounting Standards (continued)

AASB 15 Revenue from Contracts with Customers

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 15 contains a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. There will not be any material impact arising from the application of the new standard.

Effective for annual reporting periods beginning on or after 1 January 2019

AASB 16 Leases

AASB 16 replaces AASB 117 Leases. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term.

The amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

(k) Revenue

Rental Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Sales revenue received in relation to the option agreement is recorded at fair value as specified in the option contract.

All revenue is stated net of the amount of GST.

(l) Finance Costs

Finance costs incurred in the construction of an asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale.

Finance costs for the investment property have been accrued during the reporting period and are presented in the statement of comprehensive income as expenses.

(m) Inventory

The Company's core business is the purchase, development and sale of property and land packages. Therefore AASB102 specifies that it is prudent to hold these assets as inventory as the company intends to dispose of them in its ordinary course of business. Inventories are measured at the lower of cost and net realisable value.

Land acquired by the Company with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. As an inventory item, this land held for resale is treated as a current asset. Proceeds from the sale of this land will be recognised as sales revenue on the signing of a valid unconditional contract of sale.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 1: Statement of Significant Accounting Policies (continued)

(n) Investment Property

The Company has applied AASB 140 Investment Property. The property is in 101 Limestone Street, Ipswich. The fair value model is applied for the investment property. The investment property was independently valued by Taylor Byrne Valuers and Property Consultants on 14 March 2018. The process involved a desktop valuation based on the highest and best use of the property with comparisons to recent market transactions. Please refer note 12 for additional information.

(o) Property, Plant and Equipment

The Company acquired furniture and fittings in the 2017 financial year. Plant and equipment is measured at cost and is carried at its cost less any accumulated depreciation. The carrying amount is reviewed annually by the Directors to ensure the carrying amount is not materially different to the fair value.

(p) Lease

The Company leased out 101 Limestone Street, Ipswich to Ipswich City Enterprises Pty Ltd (ICE) in a term from 8 February 2016 to 28 February 2019. Additional information is presented in note 19. The minimum future rental income under non-cancellable operating lease is:

- (i) \$13,015 income not later than one year;
- (ii) nil income later than one year and not later than five years;
- (iii) nil income later than five years.

The Company leased level 4, 143 Brisbane Street, Ipswich from Ipswich City Council from 10 June 2017 to 30 June 2018.

The Company also leased level 1, 143 Brisbane Street, Ipswich from Ipswich City Council from 1 March 2017 to 31 August 2017. Both of the leases are cancellable by one month notice in advance. There is no non-cancellable rental payment.

(q) Continuation

The Company is preparing for members voluntary liquidation in 2019 financial year. Please refer note 19 for additional information.

(r) Issuance of Financial Statements

The financial statements are authorised for issue by the Directors at the date of signing the Directors' Declaration.

(s) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Significant accounting estimates and judgements have been applied to the revaluation of Investment Property. Additional information is presented in note 1 (n) and note 12.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

		2018 \$	2017 \$
Note 2	Sales Revenue		
	Sales Redbank Plains Residential	2,750,000	-
	Sales Redbank Plains Retail	-	3,125,000
		<u>2,750,000</u>	<u>3,125,000</u>
Note 3	Cost of Goods Sold		
	COGS Bellbird Park *	33,228	(21,036)
	COGS Goodna	4,194	36,171
	COGS Jones Rd *	-	(4,781)
	COGS 38-40 School Road	-	4,500
	COGS 42 School Road	-	3,100
	COGS Leichhardt	25,448	-
	COGS Redbank Plains-Residential	1,302,355	-
	COGS Redbank Plains-Retail	-	1,147,973
	COGS Springfield Lakes	5,962	-
	COGS Yamanto	13,063	-
		<u>1,384,251</u>	<u>1,165,928</u>
	* Refund of Land Tax for Bellbird Park and Jones Rd accounts in 2017 financial year		
Note 4	Rental Income		
	Rental Income	106,253	104,494
		<u>106,253</u>	<u>104,494</u>
Note 5	Service Revenue		
	Furniture and Fit Out Costs	8,018	15,823
	IT Costs	19,824	21,173
	Office Support	16,216	16,888
	Rental Expenses	60,015	64,762
	Legal Fees	-	9,057
	General Expenses	3,652	9,072
		<u>107,725</u>	<u>136,775</u>
Note 6	Materials and Services		
	Maintenance	741	6,046
	Other Utility Charges	4,446	6,325
	Consultancy Fees	27,677	35,013
	Administration Costs	-	156,000
	Rates	13,565	19,756
	Insurance	4,971	7,785
	Security Costs	811	1,943
	Rental Property Expenses	18,324	48,509
	Legal Costs	1,014	38,117
		<u>71,550</u>	<u>319,491</u>

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

		2018 \$	2017 \$
Note 7	Other Expenses		
	Auditor's Fees	9,700	11,500
	Registration Fees	-	249
	Land Tax	10,857	13,811
	IT Cost	24,294	21,125
	Fitout Costs	-	22,448
	Loss on Disposal	569	-
	Other Expenses	34,096	36,798
		<u>79,515</u>	<u>105,931</u>
Note 8	Cash and Cash Equivalents		
	CBA Operating Account	933,602	1,018,450
	CBA Debit Card Account	3,664	4,275
	Knight Frank Cash at Bank	-	46,863
		<u>937,267</u>	<u>1,069,587</u>
Note 9	Trade and Other Receivables		
	Prepayments	-	53
	Trade Debtors	9,967	15,867
		<u>9,967</u>	<u>15,921</u>
Note 10	Inventory - Development Projects		
	Leichhardt	-	25,103
	Eric Street Goodna	-	4,194
	Redbank Plains-Residential	-	1,256,348
	Yamanto	-	12,811
	Springfield Lakes	-	5,740
		<u>-</u>	<u>1,304,197</u>
	Inventory Reconciliation		
	Carrying amount at 1 July	1,304,197	2,230,590
	add New Additions to Inventory	80,054	266,423
	less Land Tax refund	-	(26,888)
	less Sold Inventory	(1,384,251)	(1,165,928)
	Carrying amount at 30 June	<u>-</u>	<u>1,304,197</u>
Note 11	Land Held for Sale		
	Carrying Amount at 1 July	-	350,000
	add Gain on Sale	-	200,649
	less Disposals	-	(550,649)
	Carrying amount at 30 June	<u>-</u>	<u>-</u>

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

	Note	2018 \$	2017 \$
Note 12	Investment Property		
	Carrying Amount at 1 July	2,000,000	2,600,471
	less loss on Revaluation - Building	-	(600,471)
	Carrying Amount at 30 June	<u>2,000,000</u>	<u>2,000,000</u>
The company applied AASB 140 investment property. Additional information presented in note 1 (n).			
Note 13	Furniture and Fittings		
	Carrying Amount at 1 July	30,096	-
	add Acquisitions	-	34,705
	less Disposal	(569)	-
	less Depreciation	(6,894)	(4,608)
	Carrying Amount at 30 June	<u>22,633</u>	<u>30,096</u>
	Residual Value	-	-
	Range of estimated useful lives in years	3 - 10 years	
Note 14	Trade and Other Payables		
	Accrued Charges	7,878	172,077
	Trade Creditors	6,293	8,062
	GST Payable	1,072	245,672
		<u>15,243</u>	<u>425,811</u>
Note 15	Borrowings		
		-	2,334,242
		<u>-</u>	<u>2,334,242</u>
The Company had a loan agreement with Ipswich City Council. This loan did not have a principal repayment schedule or minimum monthly repayment and operated similar to a line of credit facility. It had a facility limit of \$10 million. In this financial year, \$91,446 representing capitalisation of interest charges has been added to the loan. The Company has repaid the full balance of the loan, \$2,425,688 to Ipswich City Council during the 2018 financial year. No further loan is acquired by the Company after this repayment.			
Note 16	Contributed Equity		
	Contributed Equity from Ipswich City Council	410,256	410,256
	Ordinary Share held by Ipswich City Council	1	1
		<u>410,257</u>	<u>410,257</u>

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 17 Company Details

The registered office and principal place of business of the Company is:

C/- Ipswich City Council
45 Roderick Street
IPSWICH QLD 4305
ACN: 167 100 441
ABN: 39 167 100 441

Following a resolution of Ipswich City Council, Ipswich City Developments Enterprises Pty Ltd was incorporated on 5 December 2013. The name of the company was changed to Ipswich City Developments Pty Ltd on 19 November 2015. Ipswich City Council is the parent entity and has control over the Company.

Note 18 Related Parties

(a) The following persons held office as Directors of the Company during the current and the previous financial years and up to the balance date unless ceased before balance date as stated below:

		Appointment Date	Cease Date
Mr P Tully	Appointed by Ipswich City Council	05/12/2013	
Mr D Morrison	Appointed by Ipswich City Council	24/04/2018	
Mr P Pisasale	Appointed by Ipswich City Council	05/12/2013	12/06/2017
Mr D Pahlke	Appointed by Ipswich City Council	05/12/2013	06/09/2017
Mr J Lindsay	Appointed by Ipswich City Council	05/12/2013	29/01/2018
Mr A Roach	Appointed by Ipswich City Council	14/10/2014	16/04/2018
Mr D Best	Appointed by Ipswich City Council	31/01/2014	

(b) No fees were paid to the Directors of the company.

	2018 \$	2017 \$
(c) Loans and Guarantees from Related Parties.		
Loan facility limit - Ipswich City Council.	-	10,000,000
Please refer to note 15 for additional information.		

(d) Transactions between the Company and related parties were on arm's length basis in a normal commercial term except as indicated in note 18 (e) and (f).

(e) The following amounts (ex GST) were received, or are receivable, from entities related to the Company for services or resources provided by the Company:

Ipswich City Council		
Release of bond	-	37,989
Reimbursement of expenses	26	-
Ipswich City Enterprises Pty Ltd		
* Office support expenses recovery	21,600	22,549
Rental income	106,253	104,494
Reimbursement of expenses	6,681	7,707
Ipswich City Enterprises Investments Pty Ltd		
* Office support expenses recovery	6,360	5,442
Reimbursement of expenses	19	29
Ipswich City Properties Pty Ltd		
* Office support expenses recovery	50,520	46,732
Reimbursement of expenses	8,163	27,089
Ipswich Motorsport Park Pty Ltd		
* Office support expenses recovery	19,800	27,643
Reimbursement of expenses	887	2,410
Total	<u>220,308</u>	<u>282,084</u>

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 18 Related Parties (continued)

* The Company provided serviced office accommodation which encompassed the provision of office space, use of furniture assets and office consumables, and supporting services. The service charge was set by the Company annually based on the projected costs. The Company charged to the related parties based on the proportionate use of the services.

(f) The following amounts (ex GST) were paid, or are payable, to entities related to the Company for services or resources provided to the Company:

	2018 \$	2017 \$
Ipswich City Council		
Council rates	36,971	49,429
*Administration support	157,864	260,890
Licence fees (Intellectual Property - development activities)	-	816,496
**Rental expenses	17,007	77,682
General expenses including IT support, fit-out cost, rubbish removal and catering	32,065	55,957
Ipswich City Enterprises Pty Ltd		
Software expenses recovery	1,816	1,616
Ipswich City Properties Pty Ltd (ICP)		
**Rental expenses for Council paid via ICP	56,928	-
Total	<u>302,651</u>	<u>1,262,070</u>

* The administration support \$157,864 was paid by the Company in 2018 financial year but related to support of \$156,000 received in 2017 financial year and \$1,864 received in prior financial years. The administration support \$260,890 was paid by the Company in 2017 financial year but related to supports received in prior financial years. For both financial years this is a reimbursement from the Company for employee costs incurred by Ipswich City Council related to the activities of the Company.

** Prior to September 2017, the Company paid rent of 143 Brisbane Street, Ipswich to Ipswich City Council. From September 2017, ICP collected the rent of 143 Brisbane Street, Ipswich on behalf of Ipswich City Council based on a service agreement between ICP and Ipswich City Council.

(g) The following balance (ex GST) are outstanding at the end of the reporting period in relation to rental income and reimbursement of expenses from the related parties:

Past due 0 - 30 days	\$
Ipswich City Enterprises Pty Ltd	9,061

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 19 Going Concern and Events Subsequent to Balance Date

The Directors of the Company intend to transfer the Company's operations to the parent entity and to deregister the Company.

As part of the process, the Company has sold 101 Limestone Street, Ipswich to Ipswich City Council for \$2,000,000 (GST exclusive). The settlement date was on 14 August 2018. The Company has also sold its furniture and fittings to Ipswich City Council and Ipswich City Properties Pty Ltd in August 2018.

The Company has declared dividends totalling \$2,500,000 to Ipswich City Council in August 2018. All dividends have been paid in full by the Company.

Following a resolution of the Board, dated 20 August 2018, a Declaration of Solvency, dated 20 August 2018 and a resolution of the Members dated 30 August 2018, the Company has commenced a Members Voluntary Liquidation for the purpose of wind up and deregistration. The Liquidators were appointed effective 30 August 2018 and will finalise the remaining assets and liabilities of the Company. Accordingly, this financial report has been prepared on a basis consistent with the going concern basis.

Note 20 Matters Relating to Former Directors

During the 2018 financial period, the Crime and Corruption Commission charged a former Director with serious offences, in relation to his role with Ipswich City Council, and was immediately suspended by the Council. The Director has not acted on behalf of the Company, subsequent to being charged. A former Director has been charged with serious offences, in relation to his previous role with Ipswich City Council, as part of the investigation. The Crime and Corruption Commission has also charged a third former Director with serious offences. Court proceedings for those charged are continuing. To the best of the Company's knowledge at the date of this report, there is no material impact on this financial report.

Ipswich City Developments Pty Ltd
Financial Report for the year ended 30 June 2018

LIQUIDATORS' DECLARATION

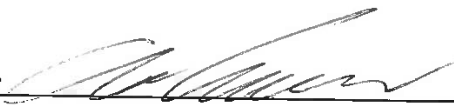
The Liquidators of the Company declare that:

In my opinion, there is no reason for me to consider the following statements to be inaccurate:

1. the accompanying financial report as set out on pages 2-15, is drawn up so as to present fairly all material respects the state of affairs of Ipswich City Developments Pty Ltd as at 30 June 2018;
2. the accounts of Ipswich City Developments Pty Ltd have been properly prepared and are in accordance with the books of account of Ipswich City Developments Pty Ltd; and
3. the Directors considered that Ipswich City Developments Pty Ltd was solvent as at 30 June 2018 and consequently executed a Declaration of Solvency on 20 August 2018. Following their appointment on 30 August 2018, the role of the liquidators is to wind-up Ipswich City Developments Pty Ltd, pay all remaining creditors and distribute remaining assets to Ipswich City Council as sole shareholder.

On behalf of the Liquidators:

Liquidator



(Signature)

(Anthony Connelly)

(Name)

Date

29/11/18

INDEPENDENT AUDITOR'S REPORT

To the Members of Ipswich City Developments Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich City Developments Pty Ltd.

In my opinion, the financial report:

- a) gives a true and fair view of the company's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the liquidators' declaration.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 company 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 of Queensland 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 – Directors' intend to transfer operations to parent entity and deregister company

I draw attention to Note 19 of the financial report, which describes that the company commenced a Members Voluntary Liquidation for the purpose of wind-up and deregistration. The liquidators were appointed effective 30 August 2018. The note also describes that the Directors intend to transfer the company's operations to the parent entity, including by transferring the company's assets and liabilities to the parent at their carrying values. As a result, the entity's financial report has been prepared on a basis consistent with the going concern basis. My opinion is not modified in respect of this matter.

Emphasis of matter – Charges against former Directors

I draw attention to Note 20 of the financial report, which describes that the Crime and Corruption Commission has charged former Directors of the company with serious offences. These offences relate to their roles with Ipswich City Council. These Directors have not acted on behalf of the company since being charged. My opinion is not modified in respect of this matter.

Responsibilities of the company for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the company.
- 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 company's directors 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

IPSWICH CITY ENTERPRISES PTY LTD

ABN 88 095 487 086

CONSOLIDATED FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

TABLE OF CONTENTS

	Page No.
Financial Report	2
Statements of Comprehensive Income	2
Statements of Financial Position	3
Statements of Changes in Equity	4
Statements of Cash Flows	5
Notes to the Financial Statements	6
Directors' Declaration	15
Independent Auditor's Report	16

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Notes	Consolidated		Company	
		2018	2017	2018	2017
		\$	\$	\$	\$
Income					
Distributions		761,286	1,613,276	-	-
Interest		99,827	71,662	3,380	3,000
Dividends Revenue	2	-	-	384,982	-
Other Revenue	3	395,879	881,877	107,288	494,771
Total Income		1,256,993	2,566,815	495,650	497,771
Expenses					
Bad Debt Expenses		5,055	7,100	5,055	7,100
Audit Fees		5,700	12,000	5,500	6,000
Depreciation Expenses	4	12,711	12,711	12,711	12,711
Employment Expenses		-	257,244	-	257,244
General Costs	5	423,162	507,388	416,266	501,546
Total Expenses		446,628	796,443	439,531	784,601
Other Expenses					
Dividends Written Off	2	-	-	-	724,439
Total Other Expenses		-	-	-	724,439
Operating Surplus (Deficit) for the Year		810,365	1,770,372	56,119	(1,011,268)
TOTAL COMPREHENSIVE INCOME		810,365	1,770,372	56,119	(1,011,268)

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Notes	Consolidated		Company	
		2018	2017	2018	2017
		\$	\$	\$	\$
Assets					
Current Assets					
Cash and Cash Equivalents	6	5,116,124	4,423,923	315,736	237,641
Trade and Other Receivables	7	199,204	76,410	24,486	26,855
Total Current Assets		5,315,328	4,500,332	340,222	264,496
Non-Current Assets					
Property, Plant and Equipment	4	68,631	81,342	68,631	81,342
Investment in Subsidiary		-	-	1	1
Total Non-Current Assets		68,631	81,342	68,632	81,343
TOTAL ASSETS		5,383,958	4,581,674	408,854	345,839
Liabilities					
Current Liabilities					
Trade and Other Payables	8	7,920	11,493	6,268	3,816
Unearned Revenue		3,882	2,750	3,882	2,750
Accrued Expenses	9	18,640	24,279	17,092	13,779
Total Current Liabilities		30,442	38,522	27,241	20,345
TOTAL LIABILITIES		30,442	38,522	27,241	20,345
NET ASSETS (LIABILITIES)		5,353,517	4,543,152	381,612	325,494
Equity					
Contributed Equity	10	1	1	1	1
Retained Earnings		5,353,516	4,543,151	381,611	325,493
TOTAL EQUITY		5,353,517	4,543,152	381,612	325,494

The accompanying notes form part of these financial statements

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

Consolidated	Contributed Equity \$	Retained Earnings \$	Total \$
Balance as at 30 June 2016	1	2,772,779	2,772,780
Operating Surplus (Deficit) Attributable to the Parent Entity for the Year	-	1,770,372	1,770,372
Balance as at 30 June 2017	<u>1</u>	<u>4,543,151</u>	<u>4,543,152</u>
Operating Surplus (Deficit) Attributable to the Parent Entity for the Year	-	810,365	810,365
Balance as at 30 June 2018	<u><u>1</u></u>	<u><u>5,353,516</u></u>	<u><u>5,353,517</u></u>

STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

Company	Contributed Equity \$	Retained Earnings \$	Total \$
Balance as at 30 June 2016	1	1,336,761	1,336,762
Operating Surplus (Deficit) for the Year	-	(1,011,268)	(1,011,268)
Balance as at 30 June 2017	<u>1</u>	<u>325,493</u>	<u>325,494</u>
Operating Surplus (Deficit) for the Year	-	56,119	56,119
Balance as at 30 June 2018	<u><u>1</u></u>	<u><u>381,611</u></u>	<u><u>381,612</u></u>

The accompanying notes form part of these financial statements

STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Notes	Consolidated		Company	
		2018	2017	2018	2017
		\$	\$	\$	\$
Cash Flows from Operating Activities					
Distributions Received		761,286	1,613,276	-	-
Dividends Received		-	-	384,982	589,625
Receipts for Services Provided		329,901	924,963	145,589	555,965
Payments to Suppliers		(498,813)	(958,590)	(455,857)	(925,786)
Interest Received		99,827	71,662	3,380	3,000
Net Cash Provided (Used) by Operating Activities		692,201	1,651,310	78,094	222,804
Cash Flows from Investing Activities					
Net Cash Provided (Used) by Investing Activities					
Net Increase (Decrease) in Cash and Cash Equivalents Held		692,201	1,651,310	78,094	222,804
Cash and Cash Equivalents at the Beginning of the Financial Year		4,423,923	2,772,612	237,641	14,837
Cash and Cash Equivalents at the End of the Financial Year	6	5,116,124	4,423,923	315,736	237,641

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Objectives and Principal Activities of the Company

The objective of Ipswich City Enterprises Pty Ltd (the Company) is to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to rates and charges revenue.

The principal activities of the Company include all necessary activities related to the objectives and may include:

- monitoring the performance of Ipswich City Enterprises Investments Pty Ltd;
- investigating opportunities for commercial activities.

The Company was incorporated on 29 December 2000 by Ipswich City Council (Council) which has 100% ownership of the Company's one share for a consideration of \$1.

Note 1 Statement of Significant Accounting Policies

(a) Basis of Preparation

Reporting Basis and Conventions

These financial statements are general purpose financial statements prepared under the accrual basis of accounting in accordance with the requirements of the *Corporations Act 2001* and the Australian Accounting Standards – Reduced Disclosure Requirements and Australian Accounting Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Company has applied those requirements applicable to for-profit entities, as the Company is a for-profit public sector entity. Except where otherwise stated the financial statements have been prepared in accordance with the historical cost basis. All amounts throughout the financial statements are in Australian dollars.

(b) Principles of Consolidation

Ipswich City Enterprises Investments Pty Ltd is a wholly owned subsidiary which the company acquired on 5 October 2007.

During 2007-2008 Council entered into an agreement whereby its customer services would be delivered via a shared services arrangement. Council manages its investment in this initiative via wholly owned subsidiaries, Ipswich City Enterprises Pty Ltd (ICE) and Ipswich City Enterprises Investments Pty Ltd (ICEI). Services Queensland Partnership partners, Ipswich City Enterprises Investments Pty Ltd (50%), Partnerships Australia Pty Ltd (16.67%) and Prevwood Pty Ltd (33.33%), entered into an agreement to establish a partnership and appoint Local Partnership Services Pty Ltd as the manager of the partnership.

The consolidated figures reflect 100% of the Ipswich City Enterprises Investments Pty Ltd figures, less any inter entity eliminated transactions, which is consistent with the treatment required under AASB 10 – Consolidated Financial Statements.

The Services Queensland Partnership ceased trading on 6 November 2017 and the Partnership Agreement expired on 7 November 2017.

(c) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Note 1 Statement of Significant Accounting Policies (continued)

(d) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Company becomes a party to the contractual provisions to the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Receivables – held at amortised cost
- Payables – held at amortised cost
- Investment in subsidiary cost

The carrying amounts of trade receivables and payables approximate their fair value.

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The Company does not enter into, or trade with, instruments for speculative purposes, nor for hedging.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(f) Trade and Other Receivables

Debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase or contract price, with settlement on debtors being generally required within 30 days from the invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written-off as at 30 June. Increases in the allowance for impairment are based on loss events that have occurred.

(g) Investments

The Company holds an equity instrument in its wholly owned subsidiary Ipswich City Enterprises Investments Pty Ltd which entitles it to an annual dividend if dividends were to be declared. This investment is unquoted and an active market does not exist. As a result the fair value of this investment cannot be reliably measured therefore it is measured at cost.

(h) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(i) Taxation

(i) GST

Revenues, expenses and assets are recognised net of the amount of GST.

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

(ii) Income Tax

Ipswich City Enterprises Pty Ltd is exempt from income tax under Section 24AK as it is an STB under Section 24AO of the *Income Tax Assessment Act 1936*.

(iii) Income Tax - Partnership

The partners in the Services Queensland partnership were entitled to the whole of any income, if any, of the partnership and therefore no tax is payable by the partnership.

Note 1 Statement of Significant Accounting Policies (continued)

(j) Adoption of Tier 2 Format for Financial Statement

AASB 1053 Application of Tiers of Australian Accounting Standards applies in this financial report. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements - Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards - Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

(k) Adoption of New and Revised Accounting Standards

Australian Accounting Standards and Interpretations that have recently been issued or amended, but are not yet effective and have not been adopted by the Company for the period ended 30 June, are outlined below along with an assessment of the impact:

Effective for annual reporting periods beginning on or after 1 January 2018

AASB 9 Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement, and will change the classification, measurement and disclosures of financial assets. AASB 9 must be applied retrospectively. As a result, the Company will measure its financial assets at fair value. There will not be any material impact arising from the application of the new standard.

AASB 15 Revenue from Contracts with Customers

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 15 contains a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. The Company is still reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from the application of the new standard. As a result, the timing of the recognition of some service revenue will be affected.

Effective for annual reporting periods beginning on or after 1 January 2019

AASB 16 Leases

AASB 16 replaces AASB 117 Leases. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term.

The amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

(l) Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of services is recognised upon the delivery of the service to the customer.

All revenue is stated net of the amount of goods and services tax (GST).

Note 1 Statement of Significant Accounting Policies (continued)

(m) Issuance of Financial Statements

The financial statements are authorised for issue by the Directors at the date of signing the Directors' Declaration.

(n) Property, Plant and Equipment

Plant and equipment is measured at cost and is carried at its cost less any accumulated depreciation. The depreciable amount of all fixed assets is depreciated on a straight line basis over the asset's useful life to the entity, commencing from the time the assets are held ready for use.

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. There has been no significant change in the expected pattern of consumption of the future economic benefits embodied in the assets during the 2018 financial year. Details of the range of estimated useful lives for each class of asset is shown in note 4.

(o) Lease

The Company leased 101 Limestone Street, Ipswich from Ipswich City Developments Pty Ltd in a term from 8 February 2016 to 28 February 2019. There is a renewal option for the Ipswich City Enterprises Pty Ltd to renew the lease for an additional three year term after the expiry date of the current lease. Please refer to note 14 for additional information. The minimum future rental expenses under non-cancellable operating lease is:

- (i) \$13,015 not later than one year;
- (ii) nil expenses later than one year and not later than five years;

(p) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Significant accounting estimates and judgements have been applied to the asset lives of Property, Plant and Equipment, refer to note 4.

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

Note 2

Dividends Receivable

At an Ipswich City Enterprises Investments Pty Ltd Board meeting on 16 November 2016, it was decided to cease the remaining dividends payable to Ipswich City Enterprises Pty Ltd for that financial year. During the 2017-2018 financial year, dividends of \$384,982 were declared and paid by Ipswich City Enterprises Investments Pty Ltd (ICEI) to Ipswich City Enterprises Pty Ltd (ICE).

	Dividends Receivable by ICE from ICEI \$
Balance as at 30 June 2016	1,314,064
Dividends paid by ICEI to ICE	(589,625)
Balance of dividends ceased	(724,439)
Balance as at 30 June 2017	-
Dividends declared by ICEI to ICE	384,982
Dividends paid by ICEI to ICE	(384,982)
Balance as at 30 June 2018	-

Note 3

Other Revenue

	Consolidated 2018 \$	2017 \$	Company 2018 \$	2017 \$
Consultancy Service Recovery		60,183		60,183
Employment Service Recovery		313,856		313,856
Licence Fees	120,000	200,000		
Service Revenue	169,144	187,759		
Membership Revenue	56,147	85,336	56,147	85,336
Others	50,588	34,743	51,141	35,396
Total Other Revenue	395,879	881,877	107,288	494,771

Note 4

Property, Plant and Equipment

Furniture and Building Fitout	79,388	79,388	79,388	79,388
less Accumulated Depreciation	(18,257)	(10,318)	(18,257)	(10,318)
Total Furniture and Building Fitout	61,131	69,070	61,131	69,070
Equipment	17,901	17,901	17,901	17,901
less Accumulated Depreciation	(10,401)	(5,629)	(10,401)	(5,629)
Total Equipment	7,499	12,272	7,499	12,272
Total Property, Plant and Equipment	68,631	81,342	68,631	81,342

Consolidated	Furniture and Building Fitout \$	Equipment \$	Total \$
Property, Plant and Equipment Reconciliation			
Carrying amount at 30 June 2016	77,009	17,044	94,053
less Depreciation	(7,939)	(4,772)	(12,711)
Carrying amount at 30 June 2017	69,070	12,272	81,342
less Depreciation	(7,939)	(4,772)	(12,711)
Carrying amount at 30 June 2018	61,131	7,499	68,631
Residual Value			
Range of estimated useful lives in years	10 years	3 - 10 years	

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

Note 4 (continued)

Company		Furniture and Building Fitout	Equipment	Total	
Property, Plant and Equipment Reconciliation		\$	\$	\$	
Carrying amount at 30 June 2016		77,009	17,044	94,053	
less Depreciation		(7,939)	(4,772)	(12,711)	
Carrying amount at 30 June 2017		69,070	12,272	81,342	
less Depreciation		(7,939)	(4,772)	(12,711)	
Carrying amount at 30 June 2018		61,131	7,499	68,631	
Residual Value					
Range of estimated useful lives in years		10 years	3 - 10 years		
		Consolidated		Company	
		2018	2017	2018	2017
		\$	\$	\$	\$
Note 5	General Costs				
	Consultancy Fees	30,459	60,803	30,459	60,803
	Legal Costs	1,414	6,792	1,414	6,792
	Rental Expenses	112,583	107,391	112,583	107,391
	Other Utility Charges	15,339	16,899	15,339	16,899
	Travel Costs	3,256	16,127	3,256	16,127
	Management Services	158,613	132,938	158,613	132,939
	Other Costs	101,497	166,437	94,600	160,595
	Total General Costs	423,162	507,388	416,266	501,546
Note 6	Cash and Cash Equivalents				
	Cash at Bank	5,107,962	4,414,236	312,532	233,036
	Cash at Bank - Debit Card	8,162	9,687	3,204	4,606
	Total Cash and Cash Equivalents	5,116,124	4,423,923	315,736	237,641
Note 7	Trade and Other Receivables				
	Trade Receivables	190,605	62,448	4,252	5,497
	Other Receivables	1,551	13,962	1,551	13,962
	GST Receivable	7,048	-	18,684	7,396
		199,204	76,410	24,486	26,855
Note 8	Trade and Other Payables				
	Trade Payables	7,920	3,848	6,268	3,816
	GST Payable	-	7,645	-	-
		7,920	11,493	6,268	3,816
Note 9	Accrued Expenses				
	Audit Fees Payable	4,561	18,000	3,012	6,000
	Other Expenses	14,080	6,279	14,080	7,779
		18,640	24,279	17,092	13,779
Note 10	Issued and Paid Up Capital				
	1 Ordinary Share at \$1 each	1	1	1	1
		1	1	1	1

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

Note 11 Company Details

The registered office and principal place of business of the Company is:

C/- Ipswich City Council
45 Roderick Street
IPSWICH QLD 4305
ACN: 095 487 086
ABN: 88 095 487 086

Note 12 Related Parties

(a) The following persons were appointed by Ipswich City Council. They held office as Directors of Ipswich City Enterprises Pty Ltd (ICE) during the current and the previous financial years and up to the balance date unless ceased before balance date as stated below:

	Note	Appointment Date	Cease Date
Mr P Tully	14	29/12/2000	30/10/2018
Mr D Morrison	14	24/04/2018	26/11/2018
Mr P Pisasale		29/12/2000	12/06/2017
Mr J Lindsay		19/09/2006	29/01/2018
Mr A Roach		19/12/2014	16/04/2018
Mr D Best	14	18/02/2014	27/11/2018

(b) No fees were paid to the Directors of the Company.

(c) The following persons held office as members of the Services Queensland Partnership Management Group (PMG) during the financial period before balance date:

Mr J Lindsay - Appointed by Ipswich City Enterprises Investments Pty Ltd.

Mr A Roach - Appointed by Ipswich City Enterprises Investments Pty Ltd.

(d) Transactions between the Company and related parties were on arm's length basis in a normal commercial term except as indicated in notes 12 (g), (h) and (i).

(e) The following amounts (ex GST) were paid, or are payable by the Services Queensland Partnership to entities related to the Company for services or resources provided to or performed on behalf of the partnership:

	2018 \$	2017 \$
Ipswich City Council		
Administration services	2,553,037	5,663,058

(f) The following amounts (ex GST) were paid, or are payable by the Services Queensland Partnership to Ipswich City Enterprises Investments Pty Ltd:

Distribution of partnership profit	761,286	1,613,276
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Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

Note 12

Related Parties (continued)

(g) The following amounts (ex GST) were paid, or are payable by Ipswich City Enterprises Pty Ltd to related entities for services or resources provided to Ipswich City Enterprises Pty Ltd:

	2018 \$	2017 \$
Ipswich City Council (Council)		
Management services - Council's personnel cost recovery for personnel allocated to the Company's activities	146,133	132,938
Vehicle and travelling expenses	-	18,418
Consultancy fees	-	16,540
General expenses	19,728	32,656
Ipswich City Developments Pty Ltd (ICD)		
Rental expenses	106,253	104,494
* Office support expenses recovery	21,600	22,549
General expenses	6,681	7,707
Total	<u>300,395</u>	<u>335,303</u>

* The Company paid ICD for the provision of serviced office accommodation which encompassed the provision of office space, use of furniture assets and office consumables, and supporting services. The service charge was set by ICD annually based on their projected costs and charged to the Company based on the proportionate use of the services.

(h) The following amounts (ex GST) were paid, or are payable, by Ipswich City Enterprises Investments Pty Ltd (ICEI) to related entities for services or resources provided to Ipswich City Enterprises Investments Pty Ltd:

Ipswich City Developments Pty Ltd (ICD)		
* Office support expenses recovery	6,360	5,442
General expenses	19	29
Ipswich City Enterprises Pty Ltd		
General expenses	552	653
Total	<u>6,932</u>	<u>6,124</u>

* ICEI paid ICD for the provision of serviced office accommodation which encompassed the provision of office space, use of furniture assets and office consumables, and supporting services. The service charge was set by ICD annually based on their projected costs and charged to ICEI based on the proportionate use of the services.

(i) The following amounts (ex GST) were received, or are receivable, by Ipswich City Enterprises Pty Ltd from related entities for services or resources provided by Ipswich City Enterprises Pty Ltd:

Ipswich City Council		
Venue hire income	15,423	4,548
Reimbursement of expenses	29	446
Ipswich City Developments Pty Ltd		
Reimbursement of expenses	1,816	1,616
Ipswich City Properties Pty Ltd		
Reimbursement of expenses	2,206	3,904
Ipswich Motorsport Park Pty Ltd (IMP)		
Key management personnel (KPM) cost - recovery of the Company's personnel costs for personnel allocated to IMP activities	-	257,244
Professional services related to consultancy, recruitment, and vehicle usage for KPM	-	116,795
Reimbursement of other expenses	1,197	17,340
Ipswich City Enterprises Investments Pty Ltd		
Reimbursement of expenses	552	653
Total	<u>21,223</u>	<u>402,545</u>

Ipswich City Enterprises Pty Ltd
Consolidated Financial Report for the year ended 30 June 2018

Note 12 Related Parties (continued)

(j) The following balance (ex GST) are outstanding at the end of the reporting period in relation to reimbursement of expenses with related parties:

Past due 0 - 30 days	\$
Ipswich City Developments Pty Ltd	1,657
Ipswich City Properties Pty Ltd	1,657
Ipswich City Enterprises Investments Pty Ltd	552

Note 13 Contingent Liabilities

There are no past events that have given rise to a potential measurable or non-measurable obligation; therefore, no contingent liabilities have been recognised.

Note 14 Going Concern and Events Subsequent to Balance Date

Ipswich City Council, as the 100% owner of the Company, has provided its ongoing commitment to financially support the Company so it can meet any future financial commitments as and when they fall due. As its controlling entity, Ipswich City Council resolved on 23 April 2018 to endorse the winding up of the Company.

The Directors of the Company intend to transfer the Company's operations to the parent entity and to deregister the Company. As part of this process, as far as is practical, the Company will dispose of its assets to Ipswich City Council and settle outstanding liabilities prior to commencing a Members Voluntary Liquidation. Accordingly, this financial report has been prepared on a basis consistent with the going concern basis.

In preparation for the Members Voluntary Liquidation, the business of Fire Station 101 has been sold by the Company to Ipswich City Council on 15 August 2018 for \$69,534.

Ipswich City Enterprises Investments Pty Ltd has declared dividends totalling \$4,885,000 to the Company between July 2018 and August 2018. All dividends have been received in full by the Company.

The Company has declared dividends totalling \$5,215,000 to Ipswich City Council between July and August 2018. All dividends have been paid in full by the Company.

Following a resolution of the Board of the Company, dated 20 August 2018 the Company has recommended to undertake a Members Voluntary Liquidation and deregistration to finalise the remaining assets and liabilities of the Company. However as at the date of this report, the subsequent Members Resolution has not yet been prepared.

The Interim Administrator of Ipswich City Council resolved on 27 November 2018 that Ipswich City Council is authorised to exercise its right as sole shareholder and member of the Company to remove Daniel Best as Director in accordance with the constitution of the Company. The Company acknowledged receipt of the following Directors' resignations: Paul Tully as at 30 October 2018 and David Morrison as at 26 November 2018.

On 27 November 2018, the Member resolved to modify the constitution of the Company to allow the Company to operate with a sole Director, and appointed Mr Gregory Chemello as the sole Director and Company Secretary.

Note 15 Matters Relating to Former Directors

During the 2018 financial period, the Crime and Corruption Commission charged a former Director with serious offences, in relation to his role with Ipswich City Council, and was immediately suspended by the Council. The Director has not acted on behalf of the Company, subsequent to being charged. Another former Director has been charged with serious offences, in relation to his previous role with Ipswich City Council, as part of the investigation. The Crime and Corruption Commission has also charged a third former Director with serious offences. Court proceedings for those charged are continuing. To the best of the Company's knowledge at the date of this report, there is no material impact on this financial report.

DIRECTORS' DECLARATION

The Directors of the Company declare that:

- 1 the attached financial statements and notes thereto, including the matters disclosed in Note 14 Going Concern and Events Subsequent to Balance Date and Note 15 Matters Relating to Former Directors, are in accordance with the *Corporations Act 2001*, including compliance with Australia accounting standards - reduced disclosure requirements and giving a true and fair view of the financial position of the Company and the consolidated entity as at 30 June 2018 and of their performance for the financial year ended on that date; and
 - 2 in the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.
- This declaration is made in accordance with a resolution of the Board of Directors of the Company.



Mr. Gregory Chemello
Director and Company Secretary

Dated 28/11/18

INDEPENDENT AUDITOR'S REPORT

To the Members of Ipswich City Enterprises Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich City Enterprises Pty Ltd (the parent) and its controlled entities (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at 30 June 2018, and their financial performance and cash flows for the year then ended
- b) complies with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statements of financial position as at 30 June 2018, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the directors' declaration.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 company 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 of Queensland 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 – Directors' intend to transfer operations to parent entity and deregister company

I draw attention to Note 14 of the financial report, which describes that the Board resolved on 20 August 2018 to recommend to the members that the company undertake a Members Voluntary Liquidation and deregistration. The note also describes that the Directors intend to transfer the company's operations to the parent entity, including by transferring the company's assets and liabilities to the parent at their carrying values. As a result, the financial report has been prepared on a basis consistent with the going concern basis. My opinion is not modified in respect of this matter.

Emphasis of matter – Charges against former Directors

I draw attention to Note 15 of the financial report, which describes that the Crime and Corruption Commission has charged former Directors of the company with serious offences. These offences relate to their roles with Ipswich City Council. These Directors have not acted on behalf of the company since being charged. My opinion is not modified in respect of this matter.

Responsibilities of the company for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the company.
- 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 company's directors 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

**IPSWICH CITY ENTERPRISES
INVESTMENTS PTY LTD**

ABN 42 127 862 515

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

TABLE OF CONTENTS

	Page No.
Financial Report	2
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Directors' Declaration	14
Independent Auditor's Report	15

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	Company 2018 \$	2017 \$
Income			
Distributions		761,286	1,613,276
Interest		96,447	68,662
Other Revenue	2	289,144	387,759
Total Income		<u>1,146,876</u>	<u>2,069,697</u>
Expense			
Audit Fees		200	6,000
General Costs	3	7,448	6,495
Total Expense		<u>7,648</u>	<u>12,495</u>
Operating Surplus (Deficit) for the Year		<u>1,139,228</u>	<u>2,057,202</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,139,228</u></u>	<u><u>2,057,202</u></u>

The accompanying notes form part of these financial statements

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Notes	Company	
		2018	2017
		\$	\$
Assets			
Current Assets			
Cash and Cash Equivalents	4	4,800,388	4,186,281
Trade and Other Receivables	5	186,905	57,669
Total Current Assets		<u>4,987,293</u>	<u>4,243,951</u>
TOTAL ASSETS		<u>4,987,293</u>	<u>4,243,951</u>
Liabilities			
Current Liabilities			
Trade and Other Payables	6	13,839	15,791
Accrued Expenses	7	1,549	10,500
Total Current Liabilities		<u>15,388</u>	<u>26,291</u>
TOTAL LIABILITIES		<u>15,388</u>	<u>26,291</u>
NET ASSETS (LIABILITIES)		<u>4,971,905</u>	<u>4,217,660</u>
Equity			
Contributed Equity	8	1	1
Retained Earnings		4,971,904	4,217,659
TOTAL EQUITY		<u>4,971,905</u>	<u>4,217,660</u>

The accompanying notes form part of these financial statements

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

Company	Note	Contributed Equity \$	Retained Earnings \$	Total \$
Balance as at 30 June 2016		1	1,436,018	1,436,019
Operating Surplus (Deficit) for the Year		-	2,057,202	2,057,202
Dividends Declared		-	724,439	724,439
Balance as at 30 June 2017		1	4,217,659	4,217,660
Operating Surplus (Deficit) for the Year		-	1,139,228	1,139,228
Dividends Declared	9	-	(384,982)	(384,982)
Balance as at 30 June 2018		1	4,971,904	4,971,905

The accompanying notes form part of these financial statements

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	Company
	2018	2017
	\$	\$
Cash Flows from Operating Activities		
Distributions Received	761,286	1,613,276
Dividends Paid	(384,982)	(589,625)
Receipts for Services Provided	183,815	368,997
Payments to Suppliers	(42,459)	(32,804)
Interest Received	96,447	68,662
Net Cash Provided (Used) by Operating Activities	614,107	1,428,506
Net Increase (Decrease) in Cash and Cash Equivalents Held	614,107	1,428,506
Cash and Cash Equivalents at the Beginning of the Financial Year	4,186,281	2,757,775
Cash and Cash Equivalents at the End of the Financial Year	4,800,388	4,186,281

The accompanying notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Objectives and Principal Activities of the Company

The objective of Ipswich City Enterprises Investments Pty Ltd (the Company) is to provide sound governance of the Services Queensland Partnership as a commercial enterprise.

The principal activities of the Company include all necessary activities related to the objectives and may include:

- regular review of the Services Queensland Partnership performance;
- investigate opportunities to expand the Services Queensland Partnership business.

The Company was incorporated on 5 October 2007 and Ipswich City Enterprises Pty Ltd acquired 100% ownership via purchase of the Company's one share for a consideration of \$1. Ipswich City Council is the ultimate parent entity and has control over Ipswich City Enterprises Pty Ltd.

Note 1 Statement of Significant Accounting Policies

(a) Basis of Preparation

Reporting Basis and Conventions

These financial statements are general purpose financial statements prepared under the accrual basis of accounting in accordance with the requirements of the *Corporations Act 2001* and the Australian Accounting Standards – Reduced Disclosure Requirements and Australian Accounting Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Company has applied those requirements applicable to for-profit entities, as the Company is a for-profit public sector entity. Except where otherwise stated the financial statements have been prepared in accordance with the historical cost basis. All amounts throughout the financial statements are in Australian dollars.

(b) Interest in Other Entities

During 2007-2008 Ipswich City Council (Council) entered into an agreement whereby its customer services would be delivered via a shared services arrangement. Council manages its investment in this initiative via wholly owned subsidiaries, Ipswich City Enterprises Pty Ltd (ICE) and Ipswich City Enterprises Investments Pty Ltd (ICEI). ICEI is a wholly owned subsidiary of ICE. Services Queensland Partnership partners, Ipswich City Enterprises Investments Pty Ltd (50%), Partnerships Australia Pty Ltd (16.67%) and Prevwood Pty Ltd (33.33%), entered into an agreement to establish a partnership and appoint Local Partnership Services Pty Ltd as the manager of the partnership.

Services Queensland Partnership principal place of business is 25 Evelyn Street, Newstead, Brisbane Qld 4006.

The financial results of the Services Queensland Partnership are not consolidated into these Financial Statements. Separate financial statements for Services Queensland Partnership have been prepared and audited.

All profits of Services Queensland are distributed to all partners during the Financial Year. Distributions from the Services Queensland Partnership to Ipswich City Enterprises Investments Pty Ltd during the 2017-2018 financial year amounted to \$761,286.

The Services Queensland Partnership ceased trading on 6 November 2017 and the Partnership Agreement expired on 7 November 2017.

(c) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Note 1 Statement of Significant Accounting Policies (continued)

(d) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Company becomes a party to the contractual provisions to the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Receivables – held at amortised cost
- Payables – held at amortised cost

The carrying amounts of trade receivables and payables approximate their fair value.

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The Company does not enter into, or trade with, instruments for speculative purposes, nor for hedging.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(f) Trade and Other Receivables

Debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase / contract price, with settlement on debtors being generally required within 30 days from the invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written-off as at 30 June. Increases in the allowance for impairment are based on loss events that have occurred.

(g) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(h) Taxation

(i) GST

Revenues, expenses and assets are recognised net of the amount of GST.

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

(ii) Income Tax

Ipswich City Enterprises Investments Pty Ltd is exempt from income tax under Section 24AK as it is an STB under 24AO of the *Income Tax Assessment Act 1936*.

(iii) Income Tax - Partnership

The partners in the Services Queensland partnership were entitled to the whole of any income, if any, of the partnership and therefore no tax is payable by the partnership.

Note 1 Statement of Significant Accounting Policies (continued)

(i) Adoption of Tier 2 Format for Financial Statement

AASB 1053 Application of Tiers of Australian Accounting Standards applies in this financial report. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements - Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards - Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

(j) Adoption of New and Revised Accounting Standards

Australian Accounting Standards and Interpretations that have recently been issued or amended, but are not yet effective and have not been adopted by the Company for the period ended 30 June, are outlined below along with an assessment of the impact:

Effective for annual reporting periods beginning on or after 1 January 2018

AASB 9 Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement, and will change the classification, measurement and disclosures of financial assets. AASB 9 must be applied retrospectively. As a result, the Company will measure its financial assets at fair value. There will not be any material impact arising from the application of the new standard.

AASB 15 Revenue from Contracts with Customers

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 15 contains a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. The Company is still reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from the application of the new standard. As a result, the timing of the recognition of some service revenue will be affected.

The amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

(k) Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the rendering of services is recognised upon the delivery of the service to the customer.

All revenue is stated net of the amount of goods and services tax (GST).

(l) Issuance of Financial Statements

The financial statements are authorised for issue by the Directors at the date of signing the Directors' Declaration.

Note 1 Statement of Significant Accounting Policies (continued)

(m) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

No significant accounting estimates or judgements have been made during this reporting period.

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

		2018	2017
		\$	\$
Note 2	Other Revenue		
	Licence Fees	120,000	200,000
	Service Revenue	169,144	187,759
		<u>289,144</u>	<u>387,759</u>
Note 3	General Costs		
	Travel Costs	-	-
	Other Costs	7,448	6,495
		<u>7,448</u>	<u>6,495</u>
Note 4	Cash and Cash Equivalents		
	Cash at Bank	4,795,430	4,181,200
	Cash at Bank - Debit Card	4,958	5,081
		<u>4,800,388</u>	<u>4,186,281</u>
Note 5	Trade and Other Receivables		
	Trade Receivables	186,905	57,669
		<u>186,905</u>	<u>57,669</u>
Note 6	Trade and Other Payables		
	Trade Payables	2,204	750
	GST Payable	11,635	15,041
		<u>13,839</u>	<u>15,791</u>
Note 7	Accrued Expenses		
	Audit Fees Payable	1,549	10,500
		<u>1,549</u>	<u>10,500</u>
	Audit fees quoted by Queensland Audit Office relating to the 2017-2018 financial statements are \$3,000. Actual fees relating to the 2016-2017 audit were \$6,000.		
Note 8	Contributed Equity		
	Issued and Paid Up Capital	1	1
	(1 Ordinary Share at \$1 each)	<u>1</u>	<u>1</u>

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 9 Dividends

At an Ipswich City Enterprises Investments Pty Ltd Board meeting on 16 November 2016, it was decided to cease the remaining dividends payable to Ipswich City Enterprises Pty Ltd for that financial year. During the 2017-2018 financial year, dividends of \$384,982 were declared and paid by Ipswich City Enterprises Investments Pty Ltd (ICEI) to Ipswich City Enterprises Pty Ltd (ICE).

	Dividends Payable by ICEI to ICE \$
Balance as at 30 June 2016	1,314,064
Dividends paid by ICEI to ICE	(589,625)
Balance of dividends ceased	(724,439)
Balance as at 30 June 2017	-
Dividends declared by ICEI to ICE	384,982
Dividends paid by ICEI to ICE	(384,982)
Balance as at 30 June 2018	-

Note 10 Company Details

The registered office and principal place of business of the Company is:

C/- Ipswich City Council
45 Roderick Street
IPSWICH QLD 4305
ACN: 127 862 515
ABN: 42 127 862 515

Note 11 Related Parties

(a) The following persons were appointed by Ipswich City Council. They held office as Directors of Ipswich City Enterprises Investments Pty Ltd (ICEI) during the current and the previous financial years and up to the balance date unless ceased before balance date as stated below:

	Note	Appointment Date	Cease Date
Mr P Tully	13	05/10/2007	30/10/2018
Mr D Morrison	13	26/06/2018	26/11/2018
Mr P Pisasale		05/10/2007	12/06/2017
Mr J Lindsay		05/10/2007	01/06/2018
Mr A Roach		19/12/2014	26/06/2018
Mr D Best	13	18/02/2014	27/11/2018

(b) No fees were paid to the Directors of the Company.

(c) The following persons held office as members of the Services Queensland Partnership Management Group (PMG) during the financial period before balance date:

Mr J Lindsay - Appointed by Ipswich City Enterprises Investments Pty Ltd.
Mr A Roach - Appointed by Ipswich City Enterprises Investments Pty Ltd.

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 11 Related Parties (continued)

(d) Transactions between the Company and related parties were on arm's length basis in a normal commercial term except as indicated in note 11 (g).

(e) The following amounts (ex GST) were paid, or are payable by the Services Queensland Partnership to entities related to the Company for services or resources provided to or performed on behalf of the partnership:

	2018	2017
	\$	\$
Ipswich City Council		
Administration services	2,553,037	5,663,058

(f) The following amounts (ex GST) were paid, or are payable by the Services Queensland Partnership to the Company:

Distribution of partnership profit	761,286	1,613,276
------------------------------------	---------	-----------

(g) The following amounts (ex GST) were paid, or are payable by Ipswich City Enterprises Investments Pty Ltd to related entities for services or resources provided to Ipswich City Enterprises Investments Pty Ltd:

Ipswich City Developments Pty Ltd (ICD)		
* Office support expenses recovery	6,360	5,442
General expenses	19	29
Ipswich City Enterprises Pty Ltd		
General expenses	552	653
Total	<u>6,932</u>	<u>6,124</u>

* The Company paid ICD for the provision of serviced office accommodation which encompassed the provision of office space, use of furniture assets and office consumables, and supporting services. The service charge was set by ICD annually based on their projected costs and charged to the Company based on the proportionate use of the services.

Note 12 Contingent Liabilities

There are no past events that have given rise to a potential measurable or non-measurable obligation; therefore, no contingent liabilities have been recognised.

Ipswich City Enterprises Investments Pty Ltd
Financial Report for the year ended 30 June 2018

Note 13 Going Concern and Events Subsequent to Balance Date

Ipswich City Council resolved on 23 April 2018 to endorse the winding up of the Company's parent, Ipswich City Enterprises Pty Ltd.

The Directors of the Company intend to transfer the Company's operations to the parent entity and to deregister the Company. As part of this process, as far as is practical, the Company will dispose of its assets to the parent and settle outstanding liabilities prior to commencing a Members Voluntary Liquidation. Accordingly, this financial report has been prepared on a basis consistent with the going concern basis.

The Company has declared dividends totalling \$4,885,000 to Ipswich City Enterprises Pty Ltd between July 2018 and August 2018. All dividends have been paid in full by the Company. The Trade and Other Receivables balance has been settled.

Following a resolution of the Board of the Company, dated 20 August 2018, the Company has recommended to undertake a Members Voluntary Liquidation and deregistration to finalise the remaining assets and liabilities of the Company. However as at the date of this report, the subsequent Members Resolution has not yet been prepared.

On 27 November 2018 Ipswich City Enterprises Pty Ltd resolved to exercise its right as the sole shareholder and member of the Company to remove Daniel Best as a Director in accordance with the constitution of the Company. The Company acknowledged receipt of the following Directors' resignations: Paul Tully as at 30 October 2018 and David Morrison as at 26 November 2018.

On 27 November 2018, the Member resolved to modify the constitution of the Company to allow the Company to operate with a sole Director, and appointed Mr Gregory Chemello as sole Director and Company Secretary.

Note 14 Matters Relating to Former Directors

During the 2018 financial period, the Crime and Corruption Commission charged a former Director with serious offences, in relation to his role with Ipswich City Council, and was immediately suspended by the Council. The Director has not acted on behalf of the Company, subsequent to being charged. Another former Director has been charged with serious offences, in relation to his previous role with Ipswich City Council, as part of the investigation. The Crime and Corruption Commission has also charged a third former Director with serious offences. Court proceedings for those charged are continuing. To the best of the Company's knowledge at the date of this report, there is no material impact on this financial report.

DIRECTORS' DECLARATION

The Directors of the Company declare that:

- 1 The attached financial statements and notes thereto, including the matters disclosed in Note 13 Going Concern and Events Subsequent to Balance Date and Note 14 Matters Relating to Former Directors are in accordance with the *Corporations Act 2001*, including compliance with Australian accounting standards - reduced disclosure requirements and giving a true and fair view of the financial position as at 30 June 2018 and of the performance of the Company for the financial year ended on that date; and
- 2 In the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.
This declaration is made in accordance with a resolution of the Board of Directors of the Company.



Mr. Gregory Chemello
Director and Company Secretary

Dated 28/11/18

NDEPENDENT AUDITOR'S REPORT

To the Members of Ipswich City Enterprises Investments Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich City Enterprises Investments Pty Ltd.

In my opinion, the financial report:

- a) gives a true and fair view of the company's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the directors' declaration.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 company 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 of Queensland 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 – Directors' intend to transfer operations to parent entity and deregister company

I draw attention to Note 13 of the financial report, which describes that the Board resolved on 20 August 2018 to recommend to the members that the company undertake a Members Voluntary Liquidation and deregistration. The note also describes that the Directors intend to transfer the company's operations to the parent entity, including by transferring the company's assets and liabilities to the parent at their carrying values. As a result, the financial report has been prepared on a basis consistent with the going concern basis. My opinion is not modified in respect of this matter.

Emphasis of matter – Charges against former Directors

I draw attention to Note 14 of the financial report, which describes that the Crime and Corruption Commission has charged former Directors of the company with serious offences. These offences relate to their roles with Ipswich City Council. These Directors have not acted on behalf of the company since being charged. My opinion is not modified in respect of this matter.

Responsibilities of the company for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the company.
- 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 company's directors 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

IPSWICH MOTORSPORT PARK PTY LTD

ABN 88 611 160 902

**FINAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Directors' Declaration	12
Independent Auditor's Report	13

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Income			
Interest Received		831	865
Debt Forgiven	6	434,917	-
Other Income		10,897	150,000
Total Income		<u>446,645</u>	<u>150,865</u>
Expense			
Professional Services	2	-	506,755
Service Charges		19,800	27,643
Other Expenses	3	14,147	29,165
Total Expense from Continuing Operations		<u>33,947</u>	<u>563,563</u>
Operating Surplus (Deficit) for the Period		<u>412,699</u>	<u>(412,699)</u>
TOTAL COMPREHENSIVE INCOME		<u><u>412,699</u></u>	<u><u>(412,699)</u></u>

The accompanying notes form part of these financial statements.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Cash and Cash Equivalents	4	100	39,305
Trade and Other Receivables	5	-	4,430
Total Current Assets		<u>100</u>	<u>43,735</u>
TOTAL ASSETS		<u>100</u>	<u>43,735</u>
Liabilities			
Current Liabilities			
Accrued Charges		-	6,000
Other Payables		-	334
Total Current Liabilities		<u>-</u>	<u>6,334</u>
Non-Current Liabilities			
Borrowings	6	-	450,000
Total Non -Current Liabilities		<u>-</u>	<u>450,000</u>
TOTAL LIABILITIES		<u>-</u>	<u>456,334</u>
NET ASSETS (LIABILITIES)		<u>100</u>	<u>(412,599)</u>
Equity			
Contributed Equity	7	100	100
Retained Earnings		-	(412,699)
TOTAL EQUITY		<u>100</u>	<u>(412,599)</u>

The accompanying notes form part of these financial statements.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Note	Contributed Equity \$	Retained Earnings \$	Total \$
Issued Share Capital		100	-	100
Operating Surplus (Deficit) for the Period		-	(412,699)	(412,699)
Balance as at 30 June 2017		<u>100</u>	<u>(412,699)</u>	<u>(412,599)</u>
Operating Surplus (Deficit) for the Year		-	412,699	412,699
Balance as at 30 June 2018		<u><u>100</u></u>	<u><u>-</u></u>	<u><u>100</u></u>

The accompanying notes form part of these financial statements.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
Cash Flows from Operating Activities			
Receipts of Fees and Contributions		17,583	200,039
Payments to Suppliers		(44,720)	(611,699)
Interest Received		831	865
Net Cash Provided (Used) by Operating Activities		<u>(26,306)</u>	<u>(410,795)</u>
Cash Flows from Investing Activities			
Share Capital		-	100
Net Cash Provided (Used) by Investing Activities		<u>-</u>	<u>100</u>
Cash Flows from Financing Activities			
Movement in Borrowings	6	(12,899)	450,000
Net Cash Provided (Used) by Financing Activities		<u>(12,899)</u>	<u>450,000</u>
Net Increase (Decrease) in Cash and Cash Equivalents Held		<u>(39,205)</u>	<u>39,305</u>
Cash and Cash Equivalents at the Beginning of the Financial Year		39,305	-
Cash and Cash Equivalents at the End of the Financial Year	4	<u>100</u>	<u>39,305</u>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies

(a) Objectives and Principal Activities of the Company

Ipswich Motorsport Park Pty Ltd's (the Company) objective is to redevelop the Willowbank motorsport precinct into an internationally recognised motorsport and events precinct and subsequently operate and control the precinct's operations. By increasing participation and attendance, the precinct aims to deliver commercial and economic benefits to the local and Queensland economy while supporting and facilitating Australia's burgeoning motorsports industry.

Following a resolution of Ipswich City Council, Ipswich Motorsport Precinct Pty Ltd was incorporated on 7 March 2016. The company commenced trading in November 2016. The name of the company was changed to Ipswich Motorsport Park Pty Ltd on 21 February 2017. The comparative period is from 7 March 2016 to 30 June 2017. The reporting period is from 1 July 2017 to 30 June 2018.

Ipswich City Council is the parent entity and has control over the Company. Ipswich City Council at its Ordinary Meeting of 23 April 2018 adopted the recommendation to wind up the Company. Additional information is presented in note 11.

All liabilities have been settled in full during the financial year. As disclosed in note 6, the loan from the Company's parent entity has been forgiven. There are no outstanding liabilities or commitments of the Company at 30 June 2018. The only asset of the Company is the \$100 cash in the Company's bank account which is the share equity held by Ipswich City Council.

(b) Basis of Preparation

These financial statements are general purpose financial statements prepared under the accrual basis of accounting in accordance with the requirements of the *Corporations Act 2001* and the Australian Accounting Standards – Reduced Disclosure Requirements and Australian Accounting Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Company has applied those requirements applicable to for-profit entities, as the Company is a for-profit public sector entity. As detailed in Note 11, the company has subsequent to balance date been voluntarily deregistered with ASIC and ceased operating. Accordingly, this financial report has been prepared on a basis consistent with the going concern basis and represents the transactions and balances for the period 1 July 2017 to 30 June 2018. Except where otherwise stated the financial statements have been prepared in accordance with the historical cost basis. All amounts throughout the financial statements are in Australian dollars.

(c) The Reporting Entity

The Company does not control other entities. The financial statements include the value of all revenue, expenses, assets, liabilities and equity for the Company as an individual entity.

(d) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(e) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Company becomes a party to the contractual provisions to the financial instrument.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

Note 1: Statement of Significant Accounting Policies (continued)

(e) Financial Instruments (continued)

Classification

Financial instruments are classified and measured as follows:

- Receivables – held at amortised cost
- Payables – held at amortised cost
- Loans – held at amortised cost

The carrying amounts of trade receivables and payables approximate their fair value.

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The Company does not enter into, or trade with, instruments for speculative purposes, nor for hedging.

(f) Cash and Cash Equivalents

Cash and cash equivalents include deposits held at call with banks.

(g) Trade and Other Receivables

Debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase / contract price, with settlement on debtors being generally required within 30 days from the invoice date.

(h) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(i) Taxation

(i) GST

Revenues, expenses, assets and liabilities are recognised net of the amount of GST.

Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

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

(ii) Income Tax

Ipswich Motorsport Park Pty Ltd is exempt from income tax under Section 24AK as it is an STB under Section 24AO of the *Income Tax Assessment Act 1936*.

(j) Adoption of Tier 2 Format for Financial Statement

AASB 1053 Application of Tiers of Australian Accounting Standards applies in this financial report. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements - Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards - Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

Note 1: Statement of Significant Accounting Policies (continued)

(k) Adoption of New and Revised Accounting Standards

Australian Accounting Standards and Interpretations that have recently been issued or amended, but are not yet effective and have not been adopted by the Company for the period ended 30 June, are outlined below along with an assessment of the impact:

Effective for annual reporting periods beginning on or after 1 January 2018

AASB 9 Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement, and will change the classification, measurement and disclosures of financial assets. AASB 9 must be applied retrospectively. As a result, the Company will measure its financial assets at fair value. There will not be any material impact arising from the application of the new standard.

AASB 15 Revenue from Contracts with Customers

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 15 contains a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers. There will not be any material impact arising from the application of the new standard.

(l) Revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

(m) Finance Costs

No finance costs have been expensed during the reporting period.

(n) Issuance of Financial Statements

The financial statements are authorised for issue by the Directors at the date of signing the Directors' Declaration.

(o) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

No significant accounting estimates or judgements have been made during this reporting period.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

		2018 \$	2017 \$
Note 2	Professional Services		
	Consultancy Fees	-	188,744
	Legal and Professional Fees	-	4,155
	Management Services	-	257,244
	Recruitment Expense	-	46,343
	Vehicle Expenses	-	10,269
		<u>-</u>	<u>506,755</u>
Note 3	Other Expenses		
	Auditors Fees	12,000	6,000
	Travelling Expenses	-	11,406
	General Expenses	2,147	11,759
		<u>14,147</u>	<u>29,165</u>
Note 4	Cash and Cash Equivalents		
	Cash at Bank	100	39,198
	CBA Debit Card Account	-	107
		<u>100</u>	<u>39,305</u>
Note 5	Trade and Other Receivables		
	GST Receivable	-	4,430
		<u>-</u>	<u>4,430</u>
Note 6	Borrowings		
	Borrowings	-	450,000
		<u>-</u>	<u>450,000</u>

The Company had a loan agreement with Ipswich City Council. This loan did not have a principal repayment schedule or minimum monthly repayment. It operated similar to a line of credit facility provided on a zero interest basis. Please refer to note 9 (c) for the facility limit.

Ipswich City Council at its Ordinary Meeting of 29 May 2018 adopted the recommendation to write down \$450,000.00 of outstanding loan debt owed by the Company.

The Company repaid \$12,899 loan in cash to Council on 26 June 2018 and requested the ATO to refund the June quarter GST refund of \$2,183 to Council. This refund forms part of the loan repayment. The remaining loan balance \$434,917 was subsequently written off by Ipswich City Council.

Note 7	Contributed Equity		
	Contributed Equity	100	100
	(100 Ordinary Shares as \$1 each)		
		<u>100</u>	<u>100</u>

Note 8 Company Details

The registered office and principal place of business of the Company is:

C/- Ipswich City Council
45 Roderick Street
IPSWICH QLD 4305
ACN: 611 160 902
ABN: 88 611 160 902

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

Note 9 Related Parties

(a) The following persons held office as Directors of the Company during the current and previous financial years and up to the balance date unless ceased before balance date as stated below:

		Appointment Date	Cease Date
Mr D Morrison	Appointed by Ipswich City Council	07/03/2016	
Mr P Tully	Appointed by Ipswich City Council	26/05/2016	
Mr D Martin	Appointed by Ipswich City Council	24/04/2018	
Mr P Pisasale	Appointed by Ipswich City Council	07/03/2016	12/06/2017
Mr J Lindsay	Appointed by Ipswich City Council	07/03/2016	29/01/2018
Mr A Roach	Appointed by Ipswich City Council	16/08/2016	16/04/2018
Mr C Maudsley	Appointed by Ipswich City Council	07/03/2016	20/01/2018
Mr V Attwood	Appointed by Ipswich City Council	07/03/2016	15/11/2016

(b) No fees were paid to the Directors of the Company.

	2018 \$	2017 \$
(c) Loans and Guarantees from Related Parties. Loan facility limit - Ipswich City Council. Please refer to note 6 for additional information.	-	5,000,000

(d) Transactions between the Company and related parties were on arm's length basis in a normal commercial term except as indicated in note 9 (e)

(e) The following amounts (ex GST) were paid to entities related to the Company for services or resources provided to the Company:

Ipswich City Council		
Auditor remuneration for the Company	8,500	-
Ipswich City Developments Pty Ltd (ICD)		
*Service charges for rent recovery and office fit-out expenses recovery	19,800	27,643
General expenses	887	2,207
General expenses payable to ICD	-	203
Ipswich City Enterprises Pty Ltd (ICE)		
Key management personnel (KPM) cost recovery	-	257,244
Professional services related to consultancy fees, recruitment expenses and vehicle expenses for KPM	-	116,795
General expenses	1,197	17,239
General expenses payable to ICE	-	101
Total	30,384	421,432

* The Company paid ICD for the serviced office accommodation provided by ICD. The office accommodation services encompassed the provision of office space, use of furniture assets and office consumables, and supporting services. The service charge was set by ICD annually based on their projected costs and charged to the Company based on the proportionate use of the services.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

Note 10 Matters Relating to Former Directors

During the financial year, the Crime and Corruption Commission charged two former Directors with serious offences, in relation to their roles with Ipswich City Council, and both were immediately suspended by the Council. These Directors have not acted on behalf of the Company, subsequent to being charged. The Crime and Corruption Commission also charged a former Director with serious offences. Court proceedings for those charged are continuing. To the best of the Company's knowledge at the date of this report, there is no material impact on this financial report.

Note 11 Going Concern and Continuation

As referred to in Note 1 (a), the majority of the Directors of the Company resolved on 27 June 2018 that the Company be voluntarily deregistered. All members of the Company agreed to the voluntary deregistration and that the Company cease trading. On 3 July 2018 ASIC published notice of the proposed voluntary deregistration, with 3 September 2018 being the date of deregistration of the Company. As a part of this process, the Company's assets and liabilities have been transferred to the parent at their carrying values. Consequently, this financial report has been prepared on a basis consistent with the going concern basis. This is the final financial report prepared for the Company.

Ipswich Motorsport Park Pty Ltd
Final Financial Report for the year ended 30 June 2018

DIRECTORS' DECLARATION

The Directors of the Company declare that:

1. the attached financial statements and notes thereto, including the matters disclosed in Note 10 Matters Relating to Former Directors and Note 11 Going Concern and Continuation, are in accordance with the *Corporations Act 2001*, including compliance with Australian accounting standards - reduced disclosure requirements and giving a true and fair view of the financial position as at 30 June 2018 and of the performance of the Company for the financial year ended on that date.

This declaration is made in accordance with a resolution of the Board of Directors of the Company dated 26 June 2018 which authorised the Directors to sign a final set of financial statements for the Company after its deregistration.

Former Director



(Signature)

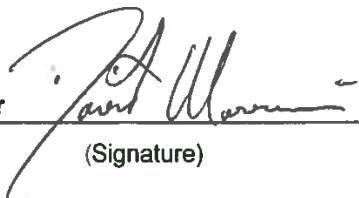
PAUL GREGORY TULLY

(Name)

Date

27/11/2018

Former Director



(Signature)

David Henry Newman

(Name)

Date

27/11/2018

FORMER DIRECTOR



DAVID MARTIN
(NAME)

27-11-2018

INDEPENDENT AUDITOR'S REPORT

To the Members of Ipswich Motorsport Park Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying final financial report of Ipswich Motorsport Park Pty Ltd.

In my opinion, the financial report:

- a) gives a true and fair view of the company's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the directors' declaration.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 company 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 of Queensland 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 – Deregistration

I draw attention to Note 11 of the financial report, which describes that the majority of the Directors resolved on 27 June 2018 that the company be voluntarily deregistered and the company cease trading. The company was deregistered on 03 September 2018. As a result this is the entity's final financial report and it has not been prepared on a going concern basis. My opinion is not modified in respect of this matter.

Emphasis of matter – Charges against former Directors

I draw attention to Note 10 of the financial report, which describes that the Crime and Corruption Commission has charged former Directors of the company with serious offences. These offences relate to their roles with Ipswich City Council. These Directors have not acted on behalf of the company since being charged. My opinion is not modified in respect of this matter.

Responsibilities of the company for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the company.
- 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 company's directors 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

Ipswich Arts Foundation

ABN : 61 461 981 077

Financial Statements For the Year Ended 30 June 2018

**Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018**

TABLE OF CONTENTS

Financial Report

Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Certificate by Members of Board	11
Independent Auditor's Report	12

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Revenue from continuing operations			
Non-reciprocal grant from Ipswich City Council		38,000	38,000
Friends subscriptions		2,768	10,968
Interest		406	9,556
Management fees from IAF Trust		12,000	12,000
Fundraising & events program	2(a)	18,345	19,795
Total revenue from continuing operations		71,519	90,319
Expenses from continuing operations			
Contributions to Ipswich Arts Foundation Trust	2(b)	7,000	432,185
Other Expenses	2(c)	19,519	34,083
Total expenses from continuing operations		26,519	466,268
TOTAL COMPREHENSIVE INCOME		45,001	(375,949)

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Cash and cash equivalents	3	75,982	35,948
Trade and other receivables	4	3,001	3,150
Prepayments		774	-
Total Current Assets		<u>79,757</u>	<u>39,098</u>
TOTAL ASSETS		<u><u>79,757</u></u>	<u><u>39,098</u></u>
Liabilities			
Current Liabilities			
Trade and Other Payables	5	7,600	12,000
Friends subscriptions received in advance		59	-
Total Current Liabilities		<u>7,659</u>	<u>12,000</u>
TOTAL LIABILITIES		<u><u>7,659</u></u>	<u><u>12,000</u></u>
NET ASSETS		<u><u>72,098</u></u>	<u><u>27,098</u></u>
Equity			
Foundation capital		52,408	52,408
Accumulated surplus		19,690	(25,311)
TOTAL EQUITY		<u><u>72,098</u></u>	<u><u>27,097</u></u>

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Note	Foundation Capital \$	Accumulated Surplus \$	Total \$
Balance as at 01 July 2016		52,408	350,638	403,046
Total comprehensive income for the year		-	(375,949)	(375,949)
Balance as at 30 June 2017		52,408	(25,311)	27,097
Balance as at 01 July 2017		52,408	(25,311)	27,097
Total comprehensive income for the year		-	45,001	45,001
Balance as at 30 June 2018		52,408	19,690	72,098

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Cash Flows from Operating Activities			
Interest received		406	9,556
Grants from Ipswich City Council		38,000	38,000
Other receipts		33,313	53,308
Bank charges		(1,187)	(1,045)
Payments to suppliers		(23,497)	(33,503)
Contribution to Ipswich Arts Foundation Trust		(7,000)	(432,185)
Net Cash Provided by (Used in) Operating Activities		<u>40,034</u>	<u>(365,869)</u>
Cash Flows from Investing Activities			
Proceeds from Maturing Term Deposits			350,893
Net Cash Provided by Investing Activities		<u>-</u>	<u>350,893</u>
Net Increase (Decrease) in Cash and Cash Equivalents Held		40,034	(14,976)
Cash and Cash Equivalents at the Beginning of the Financial Year		35,948	50,924
Cash and Cash Equivalents at the End of the Financial Year	3	<u>75,982</u>	<u>35,948</u>

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1 Summary of Significant Accounting Policies

(a) The Ipswich Arts Foundation Reporting Entity

The Foundation is a not for profit entity, and was established for the purpose of continued support of Ipswich Art Gallery (formerly known as Global Arts Link) and associated ongoing program development, the enhancement of cultural relations between the Ipswich City Council and the community, and the continued future development of cultural facilities within the Ipswich region.

A management deed between the Ipswich Arts Foundation Trust (the Trust) and the Foundation provides for the Foundation to provide administrative and managerial services to the Trust.

The registered office and place of business is located in Ipswich Art Gallery, 116 Brisbane Street, Ipswich QLD 4305.

The Foundation is an unincorporated association and controlled entity of Ipswich City Council. The Ipswich City Council exercises control over the Foundation's operations in the pursuit of its culturally related objectives. Due to this affiliation, the Foundation utilises certain Council assets and resources during the normal course of its operations. These include:

- use of Council offices and boardroom.
- use of Council employees to run the operations of the Foundation.
- use of Art Gallery for fundraising events.

All associated consumption costs except the accounting support are borne by the Ipswich City Council and have not been brought to account within this financial report.

The Foundation facilitates and funds the development of facilities and programs to enrich the cultural life of Ipswich.

(b) Basis of preparation

(i) General

These financial statements are a general purpose financial report, prepared in accordance with the requirements of the Constitution of Ipswich Arts Foundation, Australian Accounting Standards - Reduced Disclosure Requirements and Australian Accounting Interpretations.

This financial report has been prepared on an accrual basis. The report has also been prepared under the historical cost convention except where specifically stated. All amounts throughout the financial statements are in Australian dollars and have been rounded to the nearest \$1.00.

(ii) Accounting Policies

Unless otherwise stated, all accounting policies applied are consistent with those of the prior year.

(c) Agency

The Foundation performs certain agency transactions and acts only in a custodial role for these transactions and balances for Ipswich Arts Foundation Trust. These transactions and balances are not disclosed in the financial statements but disclosed in these notes for the information of users.

- (i) Non-reciprocal grant from Ipswich City Council \$12,000
- (ii) Donations \$19,631

(d) Revenue Recognition

Interest revenue is recognised as earned on an effective yield basis. Management fees are recognised when services are performed. Revenue of fundraising and event programs are recognised on a gross basis at completion of the events. Non-reciprocal grant from Council is recognised upon receipt of funds. Friends subscriptions are recognised on an accrual basis over the term of the membership period.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

Note 1 Summary of Significant Accounting Policies (continued)

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and all cash and cheques received but not banked at year end.

(f) Receivables

Receivables are recognised at the amounts due at the time of sale. The collectability of receivables is assessed periodically in which they are recognised. No interest was payable on receivables and no security is obtained.

(g) Payables

Payables are recognised for amounts payable in the future for goods or services received and are measured at the agreed purchase price. They are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

(h) Taxation

The income of the Foundation is exempt from Commonwealth taxation under section 50-5 of the Income Tax Assessment Act 1997, except for Goods and Services Tax. Input tax credits receivable and Goods and Services Tax payable from / to the Australian Taxation Office are recognised and accrued. The net amount of GST recoverable from the ATO and payable to the ATO is shown as an asset or liability.

(i) Directors and Executive Members Remuneration

Directors and Executive Members of the Foundation do not receive remuneration from the Foundation for their services.

(j) Issuance of Financial Statements

The financial statements are authorised for issue by the Honorary Treasurer and President at the date of signing the Management Certificate.

(k) Accounting Estimates and Judgements

No significant accounting estimate or judgements have been made during this reporting period.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 2 (a) Fundraising & events program		
Annual gala dinner	17,491	18,773
Other events	854	1,022
	<u>18,345</u>	<u>19,795</u>
(b) Contributions to Ipswich Arts Foundation Trust		
Term deposit transfer to Trust	-	370,435
Funds transfer to Trust	7,000	61,750
	<u>7,000</u>	<u>432,185</u>
(c) Other Expenses		
Accounting fees	1,323	5,049
External audit services*	5,600	6,500
Function expenses	6,058	5,802
Printing, design and stationery expenses	3,898	7,885
Other expenses	2,639	8,847
	<u>19,519</u>	<u>34,083</u>
* Total audit fees quoted by the Queensland Audit Office relating to the 2017-2018 financial statements are \$5,600 (2016-2017: \$6,500).		
Note 3 Cash and cash equivalents		
Cash at bank	75,832	35,798
Cash on hand	150	150
	<u>75,982</u>	<u>35,948</u>
Note 4 Trade and other receivables		
GST receivable	3,001	3,150
	<u>3,001</u>	<u>3,150</u>
Note 5 Trade and Other Payables		
Accrued expenses	7,600	12,000
	<u>7,600</u>	<u>12,000</u>

Note 6 Contingent Liabilities and Contingent Assets

The Foundation has not been engaged in any litigation or claim, has not provided any guarantees and is not aware of any other contingent liabilities or of any contingent assets.

The Ipswich City Council has provided members of the Board and officers indemnification against all costs, losses and expenses which any of them may incur or become liable to by reason of any act by any of them in any way in the discharge of their duties in relation to the Foundation.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 7 Directors and Executive Members

(i) Directors

The names of each person holding the position of Directors of Ipswich Arts Foundation during the financial year:

	Start Date	Cease Date
Dr Ian Lupton	14/11/2016	N/A
Professor Alan Rix	14/11/2006	N/A
James Sturges	23/06/2003	N/A
Jeff Bugden	01/04/2014	N/A
Louise Litchfield	05/10/2009	09/08/2017

No board meeting fees are paid to these Directors.

(ii) Executive Members

The names of each person holding the position of Executive Members of Ipswich Arts Foundation during the financial year:

	Start Date	Cease Date
Charlie Pisasale	14/06/2005	N/A
Michael Beckmann	13/03/2007	N/A
Andrew Antonioli	02/06/2008	N/A

All Executive Members are remunerated by Ipswich City Council for their substantive roles with Council and are not separately paid for their roles within Ipswich Arts Foundation.

Note 8 Related Party Transactions

Transactions between Foundation and related parties were on arm's length basis in a normal commercial term.

Ultimate controlling entity

Ipswich City Council is the ultimate controlling entity. The Foundation operates on the premises owned by the Council for which no consideration is paid. Fundraising events are also held on these premises.

The following amounts (excluding GST if applicable) were paid to related entities for services or resources provided during the year ending 30 June 2017 and 30 June 2018.

	2018 \$	2017 \$
Contribution to Ipswich Arts Foundation Trust	7,000	432,185
Fundraising event to Ipswich Arts Foundation Trust	1,133	5,959
Donations to Ipswich Arts Foundation Trust		
(agency transaction) - refer note 1 (c)(ii)	19,631	14,105
Ipswich City Council contribution to Ipswich Art Foundation Trust		
(agency transaction) - refer note 1 (c)(i)	12,000	12,000
Accounting support payable to Ipswich City Council	2,000	-
	<u>41,764</u>	<u>464,249</u>

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

Note 8 Related Party Transactions (continued)

The following amounts (excluding GST if applicable) were received from related parties for services provided during the year ending 30 June 2017 and 30 June 2018.

	2018	2017
	\$	\$
Non-reciprocal grant from Ipswich City Council	38,000	38,000
Management fees from Ipswich Arts Foundation Trust	12,000	12,000
Ipswich City Council attendance at Gala dinner	1,682	1,591
Ipswich City Council Councillors attendance at fundraising events	36	-
Ipswich City Council related entity attendance at fundraising events	-	91
Ipswich Arts Foundation Directors attendance at fundraising events	3,891	3,500
Ipswich Arts Foundation Directors friends subscriptions	145	82
	<u>55,754</u>	<u>55,264</u>

Note 9 Other matters including events occurring after balance date

A Council initiative to amalgamate the operations of the Ipswich Arts Foundation and the Ipswich Arts Foundation Trust into a single entity will likely take effect in the 2018-2019 financial year. The amalgamation will occur through winding up the Ipswich Arts Foundation while maintaining the Ipswich Arts Foundation Trust. The assets and liabilities of Ipswich Arts Foundation will be transferred to Ipswich Arts Foundation Trust at their carrying values. A Company limited by guarantee called 'IA Foundation Limited' has been established to act as the new trustee of the Ipswich Arts Foundation Trust. Notwithstanding this initiative, there were no events occurring after balance date to the date of this report that would have a material impact on the financial statements. Accordingly, the financial report has been prepared on a basis consistent with the going concern basis.

During the 2017 financial year, a former Executive Member has been charged by the Crime and Corruption Commission with serious offences. During the 2018 financial year, the Crime and Corruption Commission has charged another former Executive Member with serious offences, in relation to his role with Ipswich City Council. These Executive Members have not acted on behalf of the Foundation since being charged. Court proceedings for those charged are continuing. To the best of the Foundation's knowledge at the date of this report, there is no material impact on this financial report.

Ipswich Arts Foundation
Financial Report for the year ended 30 June 2018

Certificate by Members of Board

The Board of Ipswich Arts Foundation declares that this general purpose financial report and notes thereto, including the matters disclosed in Note 9, Other matters including events occurring after balance date, have been prepared in accordance with the requirements of the Constitution of Ipswich Arts Foundation dated 9 February 2007 and Australian Accounting Standards - Reduced Disclosure Requirements.

In the opinion of the Board:

- 1 The financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Ipswich Arts Foundation for the financial year ended 30 June 2018 and of the financial position of the Foundation at the end of that year.
- 2 There are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.


Michael Beckmann (Honorary Treasurer)


Dr Ian Lupton (President)

Dated

26/11/18

INDEPENDENT AUDITOR'S REPORT

To Members of Ipswich Arts Foundation

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich Arts Foundation.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with the Constitution of the Ipswich Arts Foundation and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the certificate by members of Board.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 entity 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 of Queensland 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 – Council intend to amalgamate the operations of Ipswich Arts Foundation and the Ipswich Arts Foundation Trust and wind up the Foundation

I draw attention to Note 9 of the financial report, which describes the intention to amalgamate the operations of the Ipswich Arts Foundation to the Ipswich Arts Foundation Trust, including by transferring the Foundation's assets and liabilities to the Trust at their carrying values and then winding up the Foundation. IA Foundation Limited has been established to act as the new trustee for the Ipswich Arts Foundation Trust. As a result, the entity's financial report has been prepared on a basis consistent with the going concern basis. My opinion is not modified in respect of this matter.

Emphasis of matter – Charges against former Executive Members

I draw attention to Note 9 of the financial report, which describes that the Crime and Corruption Commission has charged former executive members of the foundation with serious offences. These offences relate to their roles with Ipswich City Council. These executive members have not acted on behalf of the foundation since being charged. My opinion is not modified in respect of this matter.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Constitution of the Ipswich Arts Foundation and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board are also responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the entity's financial reporting process.

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 expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- 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 Board 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane

Ipswich Arts Foundation Trust

ABN : 75 833 582 216

Financial Statements For the Year Ended 30 June 2018

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

TABLE OF CONTENTS

Financial Report

Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Trustees' Declaration	11
Independent Auditor's Report	12

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Revenue from continuing operations			
Cash donated specifically for artwork acquisitions		41,591	30,272
Other cash donations		8,518	17,188
Donated artworks		138,100	78,600
Ipswich City Council contributions for operations		12,000	14,055
Transfers from Ipswich Arts Foundation		7,000	432,185
Other revenue		970	787
Interest		12,003	4,405
Total revenue from continuing operations		<u>220,181</u>	<u>577,492</u>
Expenses from continuing operations			
Accounting fees		356	7,168
Audit fees		5,700	4,000
Donated artworks to Ipswich City Council		213,364	115,490
Artwork purchases expenses		5,748	16,350
Management fees to Ipswich Arts Foundation		12,000	12,000
Other expenses		5,278	3,470
Bad debts		-	1,000
Total expenses from continuing operations		<u>242,446</u>	<u>159,478</u>
TOTAL COMPREHENSIVE INCOME		<u>(22,265)</u>	<u>418,014</u>

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Cash and cash equivalents	2	645,930	625,452
Trade and other receivables	3	2,960	3,489
Artwork	4	2,185	46,685
Prepayments		775	798
Total Current Assets		<u>651,851</u>	<u>676,424</u>
TOTAL ASSETS		<u>651,851</u>	<u>676,424</u>
Liabilities			
Current Liabilities			
Trade and Other Payables	5	8,100	10,409
Total Current Liabilities		<u>8,100</u>	<u>10,409</u>
TOTAL LIABILITIES		<u>8,100</u>	<u>10,409</u>
NET ASSETS		<u>643,751</u>	<u>666,015</u>
Equity			
Settlement capital		10	10
Accumulated surplus		643,741	666,005
TOTAL EQUITY		<u>643,751</u>	<u>666,015</u>

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Note	Trust Capital \$	Accumulated surplus \$	Total \$
Balance as at 01 July 2016		10	247,991	248,001
Total comprehensive income for the year		-	418,014	418,014
Balance as at 30 June 2017		<u>10</u>	<u>666,005</u>	<u>666,015</u>
Balance as at 01 July 2017		10	666,005	666,015
Total comprehensive income for the year		-	(22,265)	(22,265)
Balance as at 30 June 2018		<u>10</u>	<u>643,741</u>	<u>643,751</u>

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Cash Flows from Operating Activities			
Interest Received		10,297	4,453
Ipswich City Council Contributions		12,000	14,055
Transfers from Ipswich Arts Foundation		7,000	432,185
Artworks purchased		(30,764)	(82,920)
Management fees to IAF		(12,000)	(12,000)
Cash donations for artwork		41,591	30,272
Cash donations general		8,518	17,187
Other receipts from customers		3,410	83,558
Other payments to suppliers		(19,574)	(111,858)
Net Cash Provided by Operating Activities		<u>20,478</u>	<u>374,932</u>
Cash Flows from Investing Activities			
Investment in term deposit		-	-
Net Cash Used in Investing Activities		<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents Held		20,478	374,932
Cash and Cash Equivalents at the Beginning of the Financial Year		625,452	250,520
Cash and Cash Equivalents at the End of the Financial Year	2	<u>645,930</u>	<u>625,452</u>

The accompanying notes form part of these financial statements.

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1 Summary of Significant Accounting Policies

(a) The Ipswich Arts Foundation Trust reporting entity

The Ipswich Arts Foundation Trust ("the Trust") was established on 27 February 2003 as:

- (i) a not for profit fund established in Australia for public charitable purposes; and
- (ii) a public fund established and maintained solely for:
 - (a) the purpose of providing money, properties or benefits:
 - to a fund, authority or institution, gifts to which are deductible under Item 2 of the table in subsection 30-15(1) of the Income Tax Assessment Act 1997; and
 - for any purpose set out in the item of the table in Subdivision 30-B of the Income Tax Assessment Act 1997 that covers the fund, authority or institution; or
 - (b) the establishment of such a fund, authority or institution.

Tax-deductible cash donations to the Trust are accounted for in a separate bank account for the Gift Fund.

The place of business of the Trust is care of the Ipswich Arts Foundation, 116 Brisbane Street, Ipswich.

A management deed between the Ipswich Arts Foundation (the Foundation) and the Trust provides for the Foundation to provide administrative and managerial services to the Trust.

(b) Basis of preparation

(i) General

These financial statements are a general purpose financial report, prepared in accordance with the requirements of Clause 22 of the Trust Deed of Ipswich Arts Foundation, Australian Accounting Standards - Reduced Disclosure Requirements, Australian Accounting Interpretations, Australian Charities and Not-for-profit Commission Act 2012 and Australian Charities and Not-for-profit Commission Regulation 2013.

The financial report has been prepared on an accrual and going concern basis. The report has also been prepared under the historical cost convention except where specifically stated. All amounts throughout the financial statements are in Australian dollars and have been rounded to the nearest \$1.00.

(ii) Accounting Policies

Unless otherwise stated, all accounting policies applied are consistent with those of the prior year.

(c) Recognition and measurement

The Trust has been established to receive donations and donated artworks for Ipswich Art Gallery under the Income Tax Assessment Act 1997. This scheme entitles donors to receive tax deductions equal to the value of the cash donation of \$2 and upwards.

Cash donations are recognised as revenues upon receipt by the Trust. Interest revenue is recognised as earned on an effective yield basis. Contributions from Ipswich City Council and transfers from Ipswich Art Foundation are recognised upon receipt by the Trust.

Purchased and donated artwork has been recognised as both revenue and assets in the year in which control over the asset is obtained. Control over artworks donated through the Cultural Gifts Program is upon notification from the Program of tax deductibility.

The Trust utilises certain Council assets and resources during the normal course of its operations. These include:

- use of Council offices and boardroom.
- use of council employees to run the operations of the Trust.

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

Note 1 Summary of Significant Accounting Policies (continued)

(d) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, all cash and cheques receipted but not banked at the year end, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Receivables

The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written-off as at 30 June.

(f) Artwork

Purchased and Donated Artwork is received by the trust throughout the financial year. At meetings held by the Trustees, these items are identified and recognised from the period since the last meeting and the members agree to donate these assets to Council. Upon this agreement, documentation is drafted and submitted to Council for acceptance of the trust donated assets as ratified.

(g) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

(h) Taxation

The income of the Trust is exempt from Commonwealth taxation under section 50-5 of the Income Tax Assessment Act 1997, except for Fringe Benefits Tax and Goods and Services Tax. Input tax credits receivable and Goods and Services Tax payable from / to the Australian Taxation Office are recognised and accrued. The net amount of GST Recoverable from the ATO and payable to the ATO is shown as an asset or liability.

(i) Trustee remuneration

The trustees of the Trust do not receive remuneration from the Trust for their services.

(j) Issuance of financial statements

The financial statements are authorised for issue by the Trustees at the date of signing the Trustee's Declaration.

(k) Critical accounting estimates and judgments

No significant accounting estimates and judgements have been made during this reporting period.

(l) Agency

The Ipswich Art Foundation performs certain agency transactions and acts only in a custodial role for these transactions and balances for Ipswich Arts Foundation Trust. These transactions and balances are not disclosed in the financial statements of Ipswich Art Foundation are included in the statements of the Trust.

(i) Non-reciprocal grant from Ipswich City Council \$12,000

(ii) Donations \$19,631

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 2		
Cash and cash equivalents		
Trust Fund bank account	57,993	20,207
Trust Debit Card bank account	25,343	50,824
Trust Operations bank account	1,386	3,222
Term Deposit less than three months	<u>561,207</u>	<u>551,199</u>
	<u>645,930</u>	<u>625,452</u>
Note 3		
Trade and other receivables		
Interest receivable	2,429	722
GST receivable	531	506
Other receivables	<u>-</u>	<u>2,260</u>
	<u>2,960</u>	<u>3,489</u>
Note 4		
Artwork		
Artwork - donated	-	3,350
Artwork - purchased	<u>2,185</u>	<u>43,335</u>
	<u>2,185</u>	<u>46,685</u>

The Trust had purchased and donated Artwork which is held by the Trust as an asset awaiting ratification by Council. On ratification it is donated to Council and is no longer an asset of the Trust. Ratification of these artworks is expected to be completed in the 2019 financial year.

Note 5	Trade and Other Payables		
	Accrued accounting and audit fees*	<u>8,100</u>	<u>10,409</u>
		<u>8,100</u>	<u>10,409</u>

* Total audit fees quoted by the Queensland Audit Office relating to the 2017-2018 financial statements are \$6,100 (2016-2017: \$4,000).

Note 6	Contingent Liabilities and Contingent Assets	
	The trust has not been engaged in any litigation or claim, has not provided any guarantees and is not aware of any other contingent liabilities.	
	The Ipswich City Council has provided the Trustees indemnification in line with the terms of the Trust Deed.	

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

Note 7 Trustees

The names of each person holding the position of Trustee of Ipswich Arts Foundation Trust during the financial year.

	Start Date	Cease Date
Paul Casos	27/02/2003	N/A
John Goddard	27/02/2003	N/A

No meeting fees are paid to these Trustees.

Note 8 Related Party Transactions

Transactions between The Trust and related parties were on arm's length basis in a normal commercial term.

Ultimate Controlling Entity

Ipswich City Council is the ultimate controlling entity. The Trust operates on the premises owned by the Council for which no consideration is paid.

The following amounts (excluding GST if applicable) were paid to related entities for services or resources provided during the year ending 30 June 2017 and 30 June 2018:

	2018	2017
	\$	\$
Donated artworks to Ipswich City Council	213,364	115,490
Management fees to Ipswich Arts Foundation	12,000	12,000
Accounting support payable to Ipswich City Council	<u>2,000</u>	<u>-</u>
	<u>227,364</u>	<u>127,490</u>

The following amounts (excluding GST if applicable) were received from related entities for services during the year ending 30 June 2017 and 30 June 2018:

	\$	\$
Ipswich City Council contribution to Ipswich Arts Foundation Trust via Ipswich Arts Foundation		
(agency transaction) - refer note 1 (I) (i)	12,000	12,000
Donation received from Ipswich City Council	10,000	2,000
Contribution from Ipswich Arts Foundation	7,000	432,185
Fundraising event from Ipswich Arts Foundation	1,133	5,959
Donations from Ipswich Arts Foundation		
(agency transaction) - refer note 1 (I) (ii)	19,631	14,105
Cash donations from Ipswich Arts Foundation Directors	9,685	3,275
Cash donations from Ipswich City Council Key Management Personnel	592	602
Donation artwork from Ipswich Arts Foundation Director	22,230	-
Donated artwork from Ipswich Arts Foundation Executive Member through the Cultural Gifts Program	<u>53,500</u>	<u>31,000</u>
	<u>135,771</u>	<u>501,127</u>

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

Note 9 Other matters including events occurring after balance date

A Council initiative to amalgamate the operations of the Ipswich Arts Foundation and the Ipswich Arts Foundation Trust into a single entity will likely take effect in the 2018-2019 financial year. The amalgamation will occur through winding up the Ipswich Arts Foundation while maintaining the Ipswich Arts Foundation Trust. A Company limited by guarantee called 'IA Foundation Limited' has been established to act as the new trustee of the Ipswich Arts Foundation Trust. Notwithstanding this initiative, there were no events occurring after balance date to the date of this report that would have a material impact on the financial statements. Accordingly, the financial report has been prepared on a going concern basis.

During the 2017 financial year, a former Trustee of the Ipswich Arts Foundation Trust has been charged by the Crime and Corruption Commission with serious offences. The Trustee has not acted on behalf of the Trust since being charged. Court proceedings for those charged are continuing. To the best of the Trust's knowledge at the date of this report, there is no material impact on this financial report.

Ipswich Arts Foundation Trust
Financial Report for the year ended 30 June 2018

TRUSTEES' DECLARATION

The Trustees of Ipswich Arts Foundation Trust declare that this general purpose financial report and notes thereto, including the matters disclosed in Note 9 Events subsequent to balance date have been prepared in accordance with clause 22 of the Deed of Ipswich Arts Foundation Trust dated 27 February 2003, Australian Accounting Standards - Reduced Disclosure Requirements, Australian Charities and Not-for-profit Commission Act 2012 and Australian Charities and Not-for-profit Commission Regulation 2013.

In the opinion of the Trustees:

- 1 The financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Ipswich Arts Foundation Trust for the financial year ended 30 June 2018 and of the financial position of the Trust at the end of that year.
- 2 There are reasonable grounds to believe that the Trust will be able to pay its debts as and when they become due and payable.
- 3 The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profit Commission Act 2012 signed in accordance with the subsection 60.15 of the Australian Charities and Not-for-profit Commission Regulation 2013.

This declaration is made in accordance with a resolution of the Trustees.

Trustee
Paul Casos

Trustee
John Goddard

Date 27th November, 2018

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Ipswich Arts Foundation Trust

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Ipswich Arts Foundation Trust.

In my opinion, the financial report:

- a) gives a true and fair view of the trust's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with the Deed of Ipswich Arts Foundation Trust dated 27 February 2003, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the trustees' declaration.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 trust in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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 of Queensland 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 – Charges against former Trustee

I draw attention to Note 9 of the financial report, which describes that the Crime and Corruption Commission has charged a former trustee of the trust with serious offences. These offences relate to the trustee's role with Ipswich City Council. The trustee has not acted on behalf of the trust since being charged. My opinion is not modified in respect of this matter.

Responsibilities of the trust for the financial report

The trustees are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Deed of the Ipswich Arts Foundation Trust dated 27 February 2003, the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Australian Accounting Standards, and for such internal control as the trustees determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The trustees are also responsible for assessing the trust'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 management either intends to liquidate the trust or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 expressing an opinion on the effectiveness of the trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trust.
- Conclude on the appropriateness of the trust'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 trust'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 trust 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 trustees 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.



Patrick Flemming
as delegate of the Auditor-General

30 November 2018

Queensland Audit Office
Brisbane



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CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

FINANCIAL REPORT
FOR THE PERIOD ENDED
30 JUNE 2018

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONTENTS

Directors' Report	1
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Directors' Declaration	19
Audit Report	21
Compilation Report	22
Consolidated Profit and Loss Statement	23
Divisional Profit and Loss Statements	25

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

DIRECTORS' REPORT

The directors present the financial report for Cherish The Environment Foundation Limited for the financial period 30 May 2017 to 30 June 2018.

Directors

The names of each person who has been a director during the period and to the date of this report are:

Mr Shane O'Kane
Mr Stephen Rafter
Mr David Morrison
Mr Craig Maudsley – 30 May 2017 to 5 March 2018
Ms Kerry Silver – 6 March 2018 to 30 June 2018

The directors have been in office since the start of the financial period and to the date of this report, unless stated otherwise.

Review of Operations

The profit of the Foundation for the financial period 30 May 2017 to 30 June 2018 amounted to \$208,149.

Short and Long-Term Objectives and Strategy

The Foundation's principal objectives are to:

1. Work closely with Ipswich City Council and local landholders to increase the area of natural bushland through environmental offsets and other relevant mechanisms;
2. Enable the community and businesses of Ipswich to become more environmentally active;
3. Provide education materials and programs to build capacity and to increase the level of awareness and understanding of Ipswich's environmental values; and
4. Partner with Ipswich businesses and industries to implement energy, waste and water efficiency processes, reduce carbon issues and broker access to relevant funding and technical support.

The Foundation will pursue its principal objectives by:

1. Working in affiliation with Ipswich City Council and the Ipswich community and value adding to existing and future environmental programs.
2. Providing supportive mechanisms to increase the capacity that Ipswich businesses and community have on improving energy, waste and water efficiencies, resulting in a reduction in their carbon footprint.
3. Establishing successful, collaborative partnerships with local businesses and industries.
4. Contributing to achieving an increase in protected natural areas in Ipswich.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

DIRECTORS' REPORT

Principal Activities

The Foundation will focus on projects that can make the greatest long term strategic change in environmental sustainability outcomes in Ipswich. The key business program areas to be pursued over the next five years are:

1. Nature Conservation
2. Water
3. Waste
4. Energy
5. Food

To achieve the long term goals of the Foundation, five key projects and partners have been identified. The five key projects to be pursued are:

1. Ipswich Koala Conservation Bank
2. Ipswich Bremer River Water Quality Bank
3. Recycling Business Options Research Study
4. Ipswich Energy Efficiency Program
5. Ipswich Food Strategy

Performance Measures

The Foundation's performance will be continually assessed. Each of its programs will be evaluated on a regular basis. Each key project will incorporate performance measures. The following table establishes measures against each of the long term goals over the five year timeframe of the Foundation's Business Plan.

Goal	Measure	Metric
Partnership with Ipswich City Council	Survey the extent to which the Foundation's activities have contributed to achieving the environmental goals of Ipswich City Council.	Survey Outcome
Energy and Waste Efficiency	Yearly average amount of waste generated and energy consumed per household.	Tonnes of waste kWh Electricity
Partnerships	Relationships with key partners and stakeholders.	Number
Natural Areas	Assessing the extent of protected areas in Ipswich City Council.	Hectares

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

DIRECTORS' REPORT

Board Meetings

For the financial period the following meetings were held:-

1. 14.07.17
2. 05.03.18: via email circular
3. 23.04.18 via email circular

Membership and Categories

The company has two classes of members:

- (1) ordinary members; and
- (2) corporate members.

The criteria for membership is in accordance with clause 5.1 of the constitution.

Directors' Qualifications, Experience and Social Responsibilities

Shane O'Kane -B Comm LLB

Shane has over 25 years' experience in the finance sector.

Stephen Rafter - BCom

Stephen has more than 20 years' experience as a Chartered Accountant. Stephen is currently working in business consultancy and managing the careers of sporting athletes.

David Morrison

David Morrison has been an elected member of Ipswich City Council since March 2000. Councillor Morrison has worked in the private and public sector with a long period working for the Queensland Department of Education as a Teacher. With his teaching experience and being a long standing community member of Ipswich, Councillor Morrison can relate with a myriad of people within the community, business and Government, seeing his division through much growth in recent times.

Kerry Silver

Kerry Silver was elected in March 2016 and is the current Chair of the Conservation and Environment Committee. Cr Silver's community involvement extends to being the past Area Co-ordinator of Riverview Neighbourhood Watch and Riverview Neighbourhood House, past Treasurer and President. Cr Silver was actively involved with assisting flood affected residents in the 2011 floods and instigated a Flood Recovery Centre at the Riverview Community Centre.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

DIRECTORS' REPORT

Cr Silver is on the Board of Director's for Searchlight Education trading as Hymba Yumba Independent School, she is an honorary member of Ipswich Community Care Fund and is a member of a number of community organisations including, Ipswich, Redbank-Goodna Lioness' and Rotary Club of Ipswich City. With a passion and dedication to helping people, Cr Silver's interest are wide and varied but all share the common focus of enhancing the local community lifestyle and wellbeing.

Craig Maudsley - BApp Sc.GCM (Tech) MScEnvMgt AICD

Craig has over 22 years' experience in Senior Executive Roles within Ipswich City Council including management, maintenance, forward planning, operational services and activities relating to the Council's asset base. These include roads, drainage, parks, reserves, sporting areas, aquatic facilities, urban forest, conservation, corporate buildings, depots, waste services and fleet.

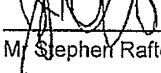
Craig is also actively involved in the Ipswich Rugby league community and currently is a director of Rugby League Ipswich and is also chair of the Ipswich Rugby League Judiciary Panel.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

DIRECTORS' REPORT

Signed in accordance with a resolution of the Board of Directors:

Director: 
Mr Shane O'Kane

Director: 
Mr Stephen Rafter

Director: _____
Mr David Morrison

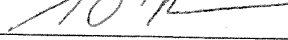
Director: _____
Ms Kerry Silver

Dated this 17 day of OCTOBER 2018

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

DIRECTORS' REPORT

Signed in accordance with a resolution of the Board of Directors:

Director: 
Mr Shane O'Kane

Director: _____
Mr Stephen Rafter

Director: _____
Mr David Morrison

Director: _____
Ms Kerry Silver

Dated this 19th day of October 2018

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

STATEMENT OF COMPREHENSIVE INCOME
AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
Income			
Revenue	3	882,663	1,268,318
Expenditure			
Accountancy expenses		(4,700)	(10,110)
Auditors' remuneration		(3,500)	(2,500)
Conservation Initiatives		(627,344)	(478,421)
Depreciation and amortisation expenses		(7,264)	(5,970)
Other expenses		(31,706)	(28,483)
		(674,514)	(525,484)
Total comprehensive income for the period		208,149	742,834

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.
Page 6

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	1,562,606	2,396,415
Trade and other receivables	5	367,774	498,254
Inventories	6	-	206,158
TOTAL CURRENT ASSETS		<u>1,930,380</u>	<u>3,100,827</u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	1,868,393	1,311,771
TOTAL NON-CURRENT ASSETS		<u>1,868,393</u>	<u>1,311,771</u>
TOTAL ASSETS		<u>3,798,773</u>	<u>4,412,598</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	8,890	10,222
Other current liabilities	9	555,792	1,376,435
TOTAL CURRENT LIABILITIES		<u>564,682</u>	<u>1,386,657</u>
TOTAL LIABILITIES		<u>564,682</u>	<u>1,386,657</u>
NET ASSETS		<u>3,234,091</u>	<u>3,025,941</u>
EQUITY			
Retained earnings	10	3,234,091	3,025,941
TOTAL EQUITY		<u>3,234,091</u>	<u>3,025,941</u>

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2018**

	Note	Retained earnings	Total
		\$	\$
Balance at 29 May 2016		2,283,107	2,283,107
Profit attributable to equity shareholders		742,835	742,835
Balance at 29 May 2017		3,025,942	3,025,942
Profit attributable to equity shareholders		208,149	208,149
Balance at 30 June 2018		3,234,091	3,234,091

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		186,696	1,175,049
Payments to suppliers and employees		(541,253)	(614,138)
Interest received		14,343	-
Net cash provided by (used in) operating activities		<u>(340,214)</u>	<u>560,911</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(493,595)	(518,482)
Net cash provided by (used in) investing activities		<u>(493,595)</u>	<u>(518,482)</u>
Net increase (decrease) in cash held		(833,809)	42,430
Cash at beginning of period		2,396,415	2,353,985
Cash at end of period		<u>1,562,606</u>	<u>2,396,415</u>

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018

1 Statement of Significant Accounting Policies

The financial statements cover Cherish The Environment Foundation Limited as an individual entity. Cherish The Environment Foundation Limited is a company limited by guarantee, incorporated and domiciled in Australia.

Basis of Preparation

The financial statements are special purpose financial statements that have been prepared in accordance with the requirements of the Australian Charities and Not for Profits Commission Act 2012 and the Australian Accounting Standards. The standards adopted in these financial statements but are not limited to include, AASB 101, AASB 107, AASB 108, AASB 1031, AASB 1048 and AASB 1054. The Foundation is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The current financial period is from 30 May 2017 to 30 June 2018.

The financial statements were authorised for issue by the directors of the Foundation.

2 Summary of Significant Accounting Policies

Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Foundation commits itself to either purchase or sell the asset (i.e. trade date accounting adopted).

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Accounts Receivables

Accounts receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in statement of comprehensive income.

Accrued Income

Accrued income is recognised as income earned by the Foundation for providing a service during the current financial period that will be invoiced and received after the end of the financial period, but within 12 months of the end of the reporting period.

Cash and Cash Equivalents

Cash and cash equivalents currently consist of one bank account.

Accounts Payables

Accounts payables represent the liabilities at the end of the reporting period for goods and services received by the Foundation that remain unpaid.

Accounts payables are recognised at their transaction price. Payables are obligations on the basis of normal credit terms.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

Income Taxes

No Provision for income tax has been raised as the entity is a registered charity and is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting period. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of other comprehensive income.

Property, plant and equipment

Land

Any land purchased is stated at cost. As no finite useful life for land can be determined, related carrying amounts are not depreciated.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018**

Buildings, plant and other equipment

Buildings, plant and other equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in its intended manner.

Buildings, plant and other equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses. Buildings are recognised on a straight-line basis to write down the cost. Currently The Foundation only has one building and the building has been estimated to have an effective life of 20 years which is being written down at a rate of 5% per annum.

Capital Improvements made to land owned by the Foundation has been written off in accordance with the Commissioner's determination of effective life of assets based on TR 2017/2.

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in profit or loss within other income or other expenses.

Inventories

Inventories are reported under the description of "stock on hand" for the purposes of these financial statements. Inventories are being reported using the "Cost" method which includes all costs incurred associated with bringing the stock to its current condition and location.

Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to The Foundation and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018**

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Rental income

Investment property revenue is recognised when it can be reliably measured. The financial statements report rental income based on when the Foundation is entitled to receive the income.

Expenses

Inventory

Previously it was expected that an advanced offset would be established on the Grandchester site, to which the expenses held in inventory would be recognised over a reliable time period, however it has been determined during the current financial period, there is now no expectation that any revenue will be received from the Grandchester Site at any future time. As a result the total expenses incurred over the previous 3 financial periods held in inventory, be recognised in the current financial period.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018

Members' Guarantee

Each member undertakes to contribute an amount not more than \$10 to the property of the company if the company is wound up whilst he, she or it is a member (or within one year after he, she or it ceases to be a member) for:

- (a) payment of the company's debts and liabilities contracted or incurred before the time the member ceased to be a member; and
- (b) the costs, charges and expenses of the winding up; and
- (c) the adjustment of the rights of the contributories among themselves.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018**

	2018 \$	2017 \$
3 Revenue and Other Income		
Revenue		
Other Revenue	416,020	114,188
Koala Offset Service Revenue	466,643	1,154,130
Total revenue	<u>882,663</u>	<u>1,268,318</u>
Other revenue from:		
Enviroplan Contributions	79,758	76,456
Rents Received	12,761	11,732
Interest Received	14,343	-
Insurance Recoveries	17,658	
Other Services Revenue	4,000	1,000
Services Agreement Revenue	287,500	25,000
Total other revenue	<u>416,020</u>	<u>114,188</u>
Koala Offset Service Revenue	466,643	1,154,130
Total revenue	<u>882,663</u>	<u>1,268,318</u>
4 Cash and Cash Equivalents		
Cash at Bank	<u>1,562,606</u>	<u>2,396,415</u>
Reconciliation of cash		
Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:		
Cash at Bank	<u>1,562,606</u>	<u>2,396,415</u>

These notes should be read in conjunction with the attached compilation report.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018

	2018 \$	2017 \$
5 Trade and Other Receivables		
Current		
Accounts Receivable	343,911	412,725
Income Accrued	-	76,456
GST Account	23,863	9,073
	<u>367,774</u>	<u>498,254</u>
6 Inventories		
Stock on hand – at Cost		
Grandchester Site	-	206,158
Calvert Site	-	-
Total Stock on hand – at Cost	<u>-</u>	<u>206,158</u>
Total Inventories	<u>-</u>	<u>206,158</u>
7 Property, Plant and Equipment		
Land and Buildings		
Land at Cost	1,695,667	1,202,072
Capital Improvements at Cost	70,291	-
Less Written Off	(787)	-
	<u>1,765,171</u>	<u>1,202,072</u>
Buildings - at Cost	119,409	119,409
Less Prov'n for Depreciation	(16,187)	(9,710)
	<u>103,222</u>	<u>109,699</u>
Total Land and Buildings	<u>1,868,393</u>	<u>1,311,771</u>
Total Property, Plant and Equipment	<u>1,868,393</u>	<u>1,311,771</u>

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018

8 Trade and Other Payables

Current

Accounts Payable	40	52
------------------	----	----

Accrued Expenses

Accounting Fees	5,850	7,000
Audit Fees	3,000	2,500
IT Expenses	-	670

Total Accrued Expenses	<u>8,850</u>	<u>10,170</u>
	<u>8,890</u>	<u>10,222</u>

9 Other Liabilities

Current

Unearned Revenue

Koala Offset Service Revenue	555,792	1,022,435
Agreement to plant 40 trees	-	4,000
Calvert Site Services Agreement	-	350,000
Total Unearned Revenue	<u>555,792</u>	<u>1,376,435</u>

10 Retained Earnings

Retained earnings at the beginning of the financial period	3,025,942	2,283,107
Net profit attributable to members of the Foundation	<u>208,149</u>	<u>742,835</u>
Retained earnings at the end of the financial period	<u>3,234,091</u>	<u>3,025,942</u>

These notes should be read in conjunction with the attached compilation report.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2018

11 Financial Risk Management

The Foundation's financial instruments consist of deposits with banks.

Financial Risk Management Policies

The directors' overall risk management strategy seeks to assist the Foundation in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management issues are reviewed by the Board of Directors on a regular basis. These included the credit risk issues and future cash flow requirements.

The Foundation does not have any derivative instruments at 30 June 2018.

12 Foundation Details

The registered office of the Foundation is:

Cherish The Environment Foundation Limited

37 South Street, IPSWICH QLD 4305

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589


DIRECTORS' DECLARATION

The directors of the Foundation declare that:


1. The financial statements and notes, as set out on pages 1 to 19, for the period ended 30 June 2018 are in accordance with the Corporations Act 2001 and:
 - (a) Comply with Accounting Standards as stated in accounting policy Note 1 to the financial statements.
 - (b) give a true and fair view of the financial position as at 30 June 2018 and of the performance for the period ended on that date of the Foundation.
2. In the directors' opinion, there are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director:


Mr Shane O'Kane

Director:


Mr Stephen Rafter

Director:

Mr David Morrison

Director:

Ms Kerry Silver

Dated this 13 day of NOVEMBER 2018

CHERISH THE ENVIRONMENT FOUNDATION LIMITED

ABN: 41 154 545 589


DIRECTORS' DECLARATION

The directors of the Foundation declare that:

1. The financial statements and notes, as set out on pages 1 to 19, for the period ended 30 June 2018 are in accordance with the Corporations Act 2001 and:
 - (a) Comply with Accounting Standards as stated in accounting policy Note 1 to the financial statements.
 - (b) give a true and fair view of the financial position as at 30 June 2018 and of the performance for the period ended on that date of the Foundation.
2. In the directors' opinion, there are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director:


Mr Shane O'Kane

Director:

Mr Stephen Rafter

Director:

Mr David Morrison

Director:

Ms Kerry Silver

Dated this 19th day of October 2018

Cherish the Environment Foundation Limited

Independent Audit Report to the members of Cherish the Environment Foundation Limited

Report on the Audit of the Financial Report

Opinion

I have audited the accompanying financial report, being a special purpose financial report of Cherish the Environment Foundation Limited (the Company), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In my opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2018 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the *Corporations Regulations 2001*

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and 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 our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do

Cherish the Environment Foundation Limited

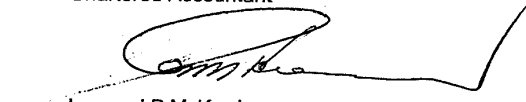
Independent Audit Report to the members of Cherish the Environment Foundation Limited

so.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

Chartered Accountant



Leonard P McKewin
Chartered Accountant

5 Lane Street, Stanthorpe Q

Dated this 14th day of November 2018

**COMPILATION REPORT
TO CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589**

We have compiled the accompanying special purpose financial statements of Cherish The Environment Foundation Limited which comprise the statement of financial position as at 30 June 2018, statement of comprehensive income, statement of cash flows for the period ended 30 June 2018 and a summary of significant accounting policies and other explanatory notes.

These have been prepared in accordance with the financial reporting framework and the Corporations Act 2001 described in Note 1 to the financial statements.

The responsibility of directors

The directors are solely responsible for the information contained in the special purpose financial statements and have determined that the financial reporting framework used is appropriate to meet their needs and for the purpose for which the financial statements were prepared.

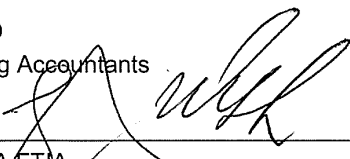
Our responsibility

On the basis of information provided by the directors, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework, APES 315: Compilation of Financial Information and the Corporations Act 2001.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. An audit of these financial statements will be conducted by a registered company auditor.

The special purpose financial statements were compiled exclusively for the benefit of the directors. We do not accept responsibility to any other person for the content of the special purpose financial statements.

Name of Firm: G.J.WALSH & CO
Certified Practising Accountants

Name of Partner: 
G J WALSH FCPA/FTIA

Address: 213 Brisbane Street, IPSWICH QLD 4305

Dated this 14th day of SEPTEMBER 2018

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018 \$	2017 \$
Consolidated Profit & Loss Statement		
Opening Stock	206,158	161,151
Conservation Initiatives		
Calvert Site	-	(4,300)
Grandchester Site	11,765	37,272
Grandchester Site Adjustment	-	12,035
	<u>45,007</u>	<u>45,007</u>
Closing Stock	-	(206,158)
GROSS PROFIT(LOSS)	<u>(217,923)</u>	<u>-</u>
INCOME		
Enviroplan Contributions	79,758	76,456
Insurance Recoveries	17,658	-
Interest Received		
Bank Interest	14,342	-
ATO Interest	1	-
	<u>14,343</u>	<u>-</u>
Koala Offset Service Revenue	466,643	1,154,130
Services Agreement Revenue	287,500	25,000
Other Services Revenue	4,000	1,000
Rental Income	12,761	11,732
	<u>882,663</u>	<u>1,268,318</u>
	<u>664,740</u>	<u>1,268,318</u>
EXPENSES		
Accountancy	4,700	10,110
Administration Charges	-	82
Auditors Remuneration - Fees	3,500	2,500
Bank Charges	1	-
Building Inspection	1,650	-
Computer Expenses	728	670
Conservation Initiatives	409,421	490,456
Conservation Initiatives Adjustment	-	(12,035)

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Depreciation	7,264	5,970
Hire of Equipment	220	1,479
Insurance	5,129	4,008
Legal Costs	6,000	-
Management Fees	1,132	1,114
Offset Delivery - Tree Planting	4,253	969
Rates	12,206	9,239
Repairs & Maintenance	339	10,920
Rounding	3	2
Subscriptions	45	-
	<u>456,591</u>	<u>525,484</u>
Total Profit for the financial period	<u>208,149</u>	<u>742,834</u>

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018	2017
	\$	\$
General		
INCOME		
Enviroplan Contributions	79,758	76,456
Interest Received		
Bank Interest	14,342	-
ATO Interest	1	-
	<u>94,101</u>	<u>76,456</u>
EXPENSES		
Accountancy	4,700	10,110
Administration Charges	-	82
Auditors Remuneration - Fees	3,500	2,500
Bank Charges	1	-
Computer Expenses	728	670
Insurance	3,307	1,796
Legal Costs	6,000	-
Rounding	3	2
Subscriptions	45	-
	<u>18,284</u>	<u>15,160</u>
NET PROFIT	<u>75,817</u>	<u>61,296</u>

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.
Page 25

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018	2017
	\$	\$
<hr/>		
Rental - 82-200 G Hines Road, Mutdapilly		
INCOME		
Insurance Recoveries	17,658	-
Rents Received	12,761	11,732
	<hr/> 30,419	<hr/> 11,732
EXPENSES		
Building Inspection	1,650	-
Depreciation	6,477	5,970
Hire of Equipment	220	1,479
Insurance	1,822	2,212
Management Fees	1,132	1,114
Rates	5,446	4,690
Repairs & Maintenance	339	299
	<hr/> 17,086	<hr/> 15,764
NET PROFIT (LOSS)	<hr/> 13,333	<hr/> (4,032)

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.
Page 26

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Mutdapilly Site		
INCOME		
Koala Offset Service Revenue	466,643	1,154,130
Other Services Revenue	4,000	1,000
	<u>470,643</u>	<u>1,155,130</u>
EXPENSES		
Conservation Initiatives	171,067	482,876
Conservation Initiatives Adjustment	-	(12,035)
Offset Delivery - Tree Planting	4,253	969
Repairs & Maintenance	-	10,621
	<u>175,320</u>	<u>482,431</u>
NET PROFIT	<u>295,323</u>	<u>672,699</u>

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018 \$	2017 \$
<hr/>		
Calvert Site		
INCOME		
Services Agreement Revenue	<u>287,500</u>	<u>25,000</u>
EXPENSES		
Conservation Initiatives	237,103	7,580
Depreciation	787	-
Rates	<u>4,032</u>	<u>4,549</u>
	<u>241,922</u>	<u>12,129</u>
NET PROFIT	<u>45,578</u>	<u>12,871</u>

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.
Page 28

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018 \$	2017 \$
<hr/>		
Grandchester Site		
Opening Stock	206,158	156,851
Conservation Initiatives	11,765	37,272
Conservation Initiatives Adjustment	-	12,035
Closing Stock		(206,158)
	<hr/> 217,923	<hr/> -
	<hr/> (217,923)	<hr/> -

CHERISH THE ENVIRONMENT FOUNDATION LIMITED
ABN: 41 154 545 589

CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2018

	2018	2017
	\$	\$
<hr/>		
Woolshed Site		
EXPENSES		
Conservation Initiatives	1,251	-
Rates	2,728	-
	<hr/> 3,979	<hr/> -
NET PROFIT (LOSS)	<hr/> (3,979)	<hr/> -

Special Council Meeting	
Mtg Date: 20.12.18	OAR: YES
Authorisation: Charlie Dill	

17 December 2018

MEMORANDUM

TO: INTERIM ADMINISTRATOR

FROM: ACTING CHIEF EXECUTIVE OFFICER

RE: APPOINTMENT OF CHIEF EXECUTIVE OFFICER

INTRODUCTION:

The recruitment process for the new Chief Executive Officer has progressed to the stage where the selection panel had recommended a short list of candidates for interview on 22 November 2018. The panel now recommends a preferred candidate following satisfactory assessment.

Council is now in a position to make its final decision as to the successful applicant.

A completion report from the consultants will be provided separately to the Interim Administrator and Interim Management Committee as a confidential document.

A copy of the draft contract of employment will also be provided as a confidential document.

CONFIDENTIAL BACKGROUND PAPERS

Confidential Background Detail	Confidential Attachment
Selection Report	Attachment A
Draft Contract of Employment	Attachment B

RECOMMENDATION:

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) resolve to appoint its preferred candidate as Chief Executive Officer to Ipswich City Council.
- B. That the appointment be effective from Monday, 4 February 2019.
- C. That the Interim Administrator finalise negotiations and execute the contract of employment accordingly.

Charlie Dill
ACTING CHIEF EXECUTIVE OFFICER