

IPSWICH CITY COUNCIL ■ ANNUAL REPORT





## ACKNOWLEDGEMENT OF COUNTRY

Ipswich City Council respectfully acknowledges the Traditional Owners, the Jagera, Yuggera and Ugarapul People of the Yugara/Yagara Language Group, as custodians of the land and waters we share. We pay our respects to their Elders past and present, as the keepers of the traditions, customs, cultures and stories of proud peoples.

▲ Hardings Paddock

# WELCOME

Ipswich City Council delivers a wide range of services to its community, from waste collection, parks and open space, community centres through to libraries. Council looks after over \$4.9 billion worth of infrastructure assets including roads, drains, facilities and open spaces to service the community.

The Annual Report 2024–2025 informs the community of council's performance over the past financial year through the delivery of commitments made through the Corporate Plan iFuture 2021–2026 and the Annual Plan and Budget 2024–2025.

The Annual Report fulfils council's responsibilities under the *Local Government Act 2009*, *Local Government Regulation 2012* and other relevant legislation. The financial statements contained have been reviewed by the Queensland Audit Office.

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

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

---

## CONTENTS

---

<b>OUR CITY .....</b>	<b>3</b>
MAYOR'S MESSAGE .....	4
CEO'S MESSAGE .....	6
ABOUT IPSWICH .....	8
YOUR COUNCIL .....	10
FORMER COUNCILLOR 2024-2025 .....	15
THE ROLE AND FUNCTIONS OF COUNCILS .....	16
ORGANISATIONAL STRUCTURE .....	17
COUNCIL VALUES AND VISION .....	18
COUNCIL'S COMMITMENT TO ITS WORKPLACE .....	18
COUNCIL'S COMMITMENT TO HUMAN RIGHTS .....	19
COUNCIL'S COMMITMENT TO SUSTAINABILITY .....	19
<b>YEAR IN REVIEW .....</b>	<b>21</b>
IPSWICH IN NUMBERS 2024-2025 .....	22
OUR WORKFORCE .....	24
COMMUNITY FINANCIAL REPORT .....	25
INVOLVING OUR COMMUNITY .....	29
ADVOCATING FOR OUR COMMUNITY .....	30
GRANT FUNDING APPROVED .....	32
ABOUT THE CORPORATE PLAN .....	33
ABOUT THE OPERATIONAL PLAN 2024-2025 .....	34
PERFORMANCE HIGHLIGHTS 2024-2025 .....	36
<b>LEGISLATED INFORMATION .....</b>	<b>53</b>
COMMITTEE STRUCTURE AND MEMBERSHIP .....	54
AUDIT AND RISK MANAGEMENT COMMITTEE .....	56
COUNCILLOR MEETING ATTENDANCE .....	56
COUNCILLOR REMUNERATION .....	59
COUNCILLOR EXPENSES .....	59
COUNCILLOR CONDUCT DISCLOSURES .....	60
SENIOR MANAGEMENT REMUNERATION .....	61
OVERSEAS TRAVEL .....	61
EMPLOYEE OVERSEAS TRAVEL .....	62
ADMINISTRATIVE ACTION COMPLAINTS .....	62
PUBLIC SECTOR ETHICS DISCLOSURES .....	64
PARTICULAR RESOLUTIONS .....	65
LOCAL GOVERNMENT COOPERATION .....	65
REGISTERS AND RECORDS .....	65
INTERNAL AUDIT OPERATIONS .....	65
BENEFICIAL ENTERPRISES .....	67
COMPETITIVE CONDUCT .....	68
COMMERCIAL BUSINESS UNIT .....	68
CHANGES TO TENDERS .....	71
COMMUNITY FUNDING AND SUPPORT .....	72
IPSWICH ENVIROPLAN PROGRAM AND LEVY SEPARATE CHARGE .....	73
FINANCIAL POLICY, CONCESSIONS AND DISCOUNTS .....	73
RURAL FIRE RESOURCES LEVY SPECIAL CHARGE .....	74
RURAL FIRE RESOURCES LEVY SEPARATE CHARGE .....	74
RISK MANAGEMENT AND ACCOUNTABILITY .....	74
<b>FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025 .....</b>	<b>77</b>
<b>APPENDICES .....</b>	<b>141</b>
COMMUNITY AND DISCRETIONARY FUNDING .....	142
LEGISLATIVE COMPLIANCE CHECKLIST 2024-2025 .....	155
KEY TERMS .....	160



# OUR CITY



# MAYOR'S MESSAGE



We continue to see massive change and growth in our city every day, but at its heart, Ipswich remains a place we love, are proud of, and one that stays true to its heritage, aspirations and community spirit.

Over the past financial year, 9,072 new residents have chosen to call Ipswich home. Ipswich is now home to more than 265,000 residents. That is families, young professionals and retirees adding to the rich fabric of our community.

That growth is the equivalent to the total combined populations of Queensland's 10 smallest cities, and our local economy is defying state, national and international trends, with more jobs than ever.

The city's Gross Regional Product has broken through the \$15 billion mark for the first time, proving Ipswich is not only a place to live, but a place where people can build a future.

With 95,532 jobs recorded in 2024, Ipswich is a great place to find work, which in turn supports families, business and community organisations, all benefiting from a strong economy.

The focused effort to sustainably manage the growth our city is experiencing continues, and significant steps have been taken to ensure long-term benefits for generations to come.

This included the adoption of a new planning scheme, Ipswich City Plan 2025, which unlocks construction of 100,000 homes across the next 20 years, ensuring housing remains affordable and diverse for families of all shapes and sizes, supporting people at every stage of their life.

The plan also includes a new Local Government Infrastructure Plan (LGIP) to guide investment in parks, sporting facilities, social venues and transport networks needed to support growth.

Infrastructure delivery hit top gear over the past year with major milestones reached on our city's two biggest road upgrade projects with the completion of four newly constructed lanes along a section of Redbank Plains Road, and new traffic signals and the upgrade from two to four lanes along Springfield Parkway improving safety and traffic flow to Springfield Central's major destinations.

Growth isn't just about ensuring we have the homes and roads we need. We continue to invest heavily in the arts, libraries and community centres to ensure we have places to connect, learn and celebrate diversity. Our Ipswich Festivals program offers hundreds of events across the city including SPARK Ipswich, Festival of Horsepower and Christmas in Ipswich providing opportunities for our community to celebrate our unique culture.

Our many upgraded sporting facilities give our children more opportunities to stay active and strengthen our sense of community. As a co-host city for the Brisbane 2032 Olympic and Paralympic Games we continue to develop world-class athletes and that starts with a thriving grassroots and community sporting landscape.

Together, we are working to ensure Ipswich becomes an even stronger more connected community where families thrive, sports and the arts flourish and Ipswich is a place our community is proud to call home.

**Mayor Teresa Harding**  
City of Ipswich



▲ SPARK After Dark, d'Arcy Doyle Place

# CEO'S MESSAGE



The 2024–2025 year was another big and important one as the organisation continued to work hard to improve its core services while also delivering major plans and initiatives for the Ipswich community.

Our city's new planning scheme, Ipswich City Plan 2025, together with the Local Government Infrastructure Plan, was finalised and approved ahead of coming into effect from July.

It was the culmination of more than seven years of work by many teams across council and followed comprehensive community consultation to deliver a plan that will shape the way our city grows over the next 20 years.

Our city's household bin collection service also prepared for its biggest change in decades as we readied to move to a three-bin city, with green garden organic bins joining our red general waste and our yellow recycling bins.

More than 50,000 green-lid garden organics bin were delivered to households in the first half of 2025 ahead of the three-bin service starting in July.

This move is not only good for the environment, diverting tens of thousands of tonnes of green waste from landfill each year, but also reduces the amount of waste levy that has to be paid on waste taken to landfill.

The council team has also prepared and commenced implementation of an Open Space Maintenance Action Plan to increase our effectiveness in service delivery through the upcoming summer season.

In the year to 30 June, council's Contact Centre received 146,181 calls – that's 660 calls a day on average. The team also actioned 22,995 online service requests and responded to 15,905 customer emails.

This underscores the importance of the ongoing implementation of our Customer Experience Program focusing on improving processes, tools and systems to make it even easier for our community to request and receive services from us.

The revitalised Nicholas Street Precinct hit new highs this past year. Ninety per cent of the available council-owned retail and commercial leasing space across the Precinct is now leased and opened or on the path to opening.

As well, we continued to deliver programs that enhance our city's liveability and that the community expects such as free library services and events, free trees, the increasingly popular Active and Healthy Program, signature major festivals throughout the year, free immunisation clinics and much more.

Like other councils across Queensland, we face financial challenges and constraints and are advocating for more funding to meet the growing service delivery and infrastructure needs of our community. Significant additional funding was secured in 2024–2025 for the delivery of projects in our Annual Plan and Capital Works Program.

As CEO, I am immensely proud of the teamwork undertaken to deliver our core services and major initiatives for our fast-growing community.

We are dedicated to continuing to improve year on year in our work to serve the people and communities of Ipswich to deliver on the vision for Ipswich to be a city of opportunity for all.

**Sonia Cooper**



▲ Hotel Commonwealth, Nicholas Street Precinct

## ABOUT IPSWICH

Ipswich, which is known traditionally in the Yugara/Yagara language as Tulumur, has been home to Aboriginal people since before the beginnings of recorded European settlement. Aboriginal peoples owned, had sovereignty over and cultivated the lands, waters, flora and fauna of Ipswich.

Ipswich is the oldest provincial city in Queensland with the youngest population. Home to 265,000 residents with a forecasted doubling of its population by 2046, Ipswich is almost halfway to a city of over 535,000 residents. It prides itself on an inclusive, harmonious community, celebrating the rich diversity of cultures.

Delivering a myriad of services across 1,092 square kilometres, from Pine Mountain in the north, to Peak Crossing in the south, Springfield to the east and Rosewood to the west, its offering of cities and towns presents a city of opportunity for all.

Beginning as a mining settlement town in 1843, the Bremer River runs through the city's centre. Ipswich presents a network of connected urban centres and rural townships, positioned in the rapidly expanding western growth corridor of South East Queensland.

With more than 7,500 heritage protected places across the city, Ipswich is renowned for its architectural heritage and preservation. With a city centre built on old world charm where symbols of 19th century elegance can still be seen, Ipswich Central is its cultural heart.

Ipswich is experiencing an economic and demographic paradigm shift towards a contemporary, multicultural and innovative city. Home to 82,000 households, almost a third (32.6%) are made up of couples with children, with a median age of 33 years, compared with 38 across Queensland.

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

The Ipswich local government area contains more than 11,000 kilometres of waterways, 219 nature reserves and more than 6,646 hectares of conservation estates for its residents and visitors. In all, more than 7,700 hectares of natural areas are owned and/or managed by council.

Council is proud of its city's history, strong sense of community, beautiful inviting spaces and burgeoning industry sectors. Together with key stakeholders, it is committed to transforming opportunities into actions to build a city of opportunity for all.




**13,049**  
registered  
businesses



**33%** households  
are couples  
with children






**265,854**  
people call  
Ipswich home



Our population  
grew **3.50%**  
from last year



**22%** households  
are couples  
without children

**TOP TWO**  
modes of  
transport  
to work:

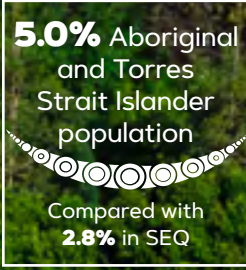
1. Car – as driver
2. Car – as passenger



Health Care and  
Social Assistance  
Largest industry  
(by employment)



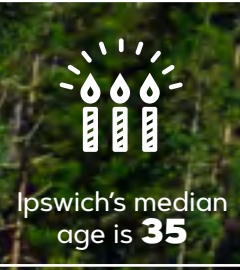
**535,000\***  
people expected  
to call Ipswich  
home by 2046



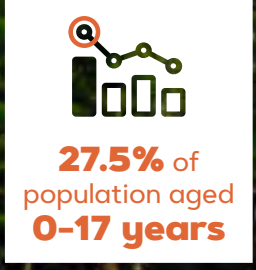
**5.0%** Aboriginal  
and Torres  
Strait Islander  
population  
Compared with  
**2.8%** in SEQ



**1,092km<sup>2</sup>**  
of land



Ipswich's median  
age is **35**



**27.5%** of  
population aged  
**0-17 years**



**95,532**  
local jobs



**96,595**  
dwellings



GRP  
**\$15.08 billion**



**70** babies born  
every week\*\*



**16%** of  
population aged  
over **60 years**



**22%**  
of residents  
born overseas

**14%** speak  
a language  
other than  
English at home:

1. Samoan
2. Punjabi
3. Vietnamese



**21%**  
lone person  
households



**6.6%** of  
people living  
with a disability



**46.5%** of  
workers who live  
in Ipswich work  
in Ipswich



**89.6%** of  
people own a car



**\$1,615** is the  
median weekly  
household  
income in Ipswich



Population  
serving in the  
Australian  
Defence Force –  
**1.8%**



**49%** of  
working residents  
travelled outside  
the area to work



**3.8%** of  
residents use  
public transport  
to get to work

**\$369** is the  
median weekly  
mortgage  
repayment for  
households  
in Ipswich



**\$330** is the  
median weekly  
rental payment  
in Ipswich



**36,432**  
dog registrations

\*Projected, Ipswich City Plan 2025

\*\*Australian Bureau of Statistics; Births, Australia; Local Government Areas of usual residence, 2023

# YOUR COUNCIL

Queensland Local Government elections took place during March 2024, with the Mayor and four Councillors re-elected, three new Councillors and one Councillor returning after previously serving on council. One Councillor resigned during the 2024–2025 period. We thank outgoing Councillor David Cullen for his contributions during the financial year.



## **Mayor Teresa Harding**

Mayor Teresa Harding was officially sworn in as the 51st Mayor of Ipswich in April 2020 and is the first female Mayor in the city's 165-year history.

Mayor Harding brings to council more than 35 years of business, government and not-for-profit leadership, and more than 20 years' experience in leading large teams and managing complex projects within the public sector.

Leading the city through a period of unprecedented growth, Mayor Harding has secured more funding from the Australian and Queensland Governments for the benefit of the Ipswich community than any other mayor in recent history.

Under Mayor Harding's leadership, Ipswich's economy is booming and has reached a new milestone, breaking through the \$15 billion barrier for the first time in the city's history.

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

She holds a Master in Management, Post Graduate Diploma in Management, Post Graduate Certificate in Information Technology, Diploma in Small Business Enterprises, has completed the Australian Institute of Company Directors Course and is a graduate of the Australian Command and Staff course at the Australian War College.

Mayor Harding was named 2021 McKinnon Emerging Political Leader of the Year for her work in introducing transformational transparency reforms to improve the accountability of officials elected to local government.

Mayor Harding and her husband Steven live in Raceview and have three adult children. Steven was born and raised in Ipswich and recently retired after 34 years of service in the Royal Australian Air Force.

Mayor Harding chairs the Council Ordinary Meetings and is on the Infrastructure, Planning and Assets Committee, Finance and Governance Committee, Community and Sport Committee, Economic and Cultural Development Committee, and Environment and Sustainability Committee.

Mayor Harding is the City of Ipswich Local Recovery and Resilience Group Chair, Advocacy Advisory Committee Chair and City of Ipswich Defence Industry Development and Attraction Committee Chair and is an Ipswich District Disaster Management Group member.

Mayor Harding is a Board Director on the Brisbane 2032 Olympic and Paralympic Games Organising Committee and the Council of Mayors South East Queensland.

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

Mayor Harding is proudly the patron of the mighty Ipswich Jets, RSL Goodna Sub Branch Women's Auxiliary, Ipswich Genealogical Society, Ipswich and District Rifle Club, Ipswich Pigeon Specialist Club, The Modern Game Club of Qld, Ipswich Legacy and Ipswich TPI Social Centre.

## DIVISION 1 COUNCILLORS

### Councillor Pye Augustine

Councillor Pye Augustine has been a resident of Ipswich for nearly two decades residing in the eastern suburbs and has raised three adult children.

Cr Augustine was born in South Africa, immigrating to Australia in 1980 and becoming an Australian citizen in 1984.

Workplace inclusivity and diversity are very important to Cr Augustine and she is very proud to be the first Ipswich Councillor of African heritage.

Cr Augustine has worked in the sporting sector for more than a decade as a Sports Administrator, starting up clubs like Springfield United and Western Pride Football Clubs. Cr Augustine also has 10 years' experience in the banking sector.

Representing the fastest growing area in Ipswich and being part of collaborative projects that can make a difference to the community is very important to Cr Augustine. Cr Augustine is a proud member of Zonta Ipswich.

Cr Augustine is Chair of the Economic and Cultural Development Committee, Multicultural Advisory Committee, and Deputy Chair of the Community and Sport Committee, Libraries and Customer Services Advisory Committee, and Sport and Recreation Advisory Committee.



### Councillor Jacob Madsen

Councillor Jacob Madsen has lived his entire life in Ipswich, moving between the suburbs of North Ipswich, Wulkuraka, Walloon, Silkstone and Ripley, where he now lives with his family.

Cr Madsen was first elected to Ipswich City Council in 2020, and in March 2022 was appointed Deputy Mayor, becoming the youngest person to serve in this role in Ipswich's history. Returning in 2024 for a second term, Cr Madsen's focus is on supporting a growing Ipswich population and ensuring Division 1 communities get the facilities they need.

Cr Madsen holds a Bachelor of Commerce and Arts Degree, majoring in political science and accounting. He is a passionate trade unionist, dedicated to ensuring all Ipswich residents have access to fair and equitable working conditions.

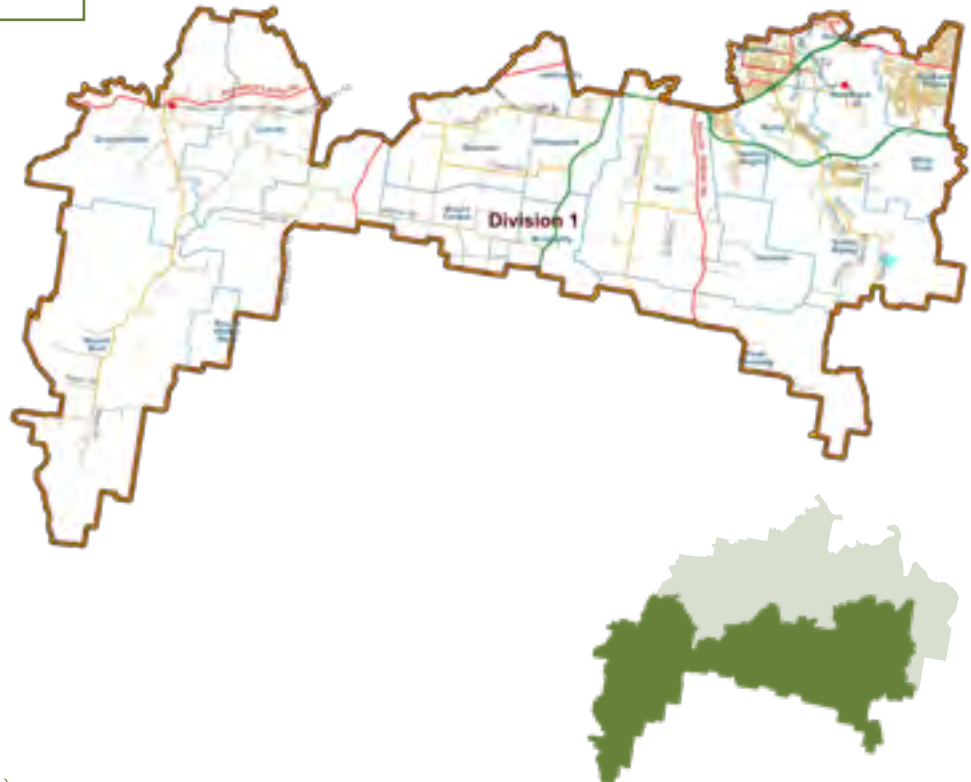
Outside of council, Cr Madsen is an avid sports fan and loves supporting local Ipswich sport.

Cr Madsen is Chair of the Community and Sport Committee, Libraries and Customer Services Advisory Committee, Sport and Recreation Advisory Committee, and Deputy Chair of the Finance and Governance Committee, and Multicultural Advisory Committee.



## MAP OF DIVISION 1 AREA

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



611km<sup>2</sup>

Population: 61,014

(Source: Ipswich Population Modeller)

## DIVISION 2 COUNCILLORS

### Deputy Mayor Nicole Jonic

Deputy Mayor Nicole Jonic is a long term local Ipswich resident who loves living in the eastern suburbs with her husband and two young children. First elected as Councillor in 2020, Cr Jonic is serving her second term as Deputy Mayor after being appointed to the position at the post-election Council Meeting on 11 April 2024.

Cr Jonic is a practicing accountant and registered tax agent, and established and operated her own Goodna-based accounting firm prior to becoming a Councillor. Cr Jonic is a member of the Institute of Public Accountants, a fellow of the Tax Institute of Australia and former operations manager of a Queensland-wide accounting firm.

Cr Jonic holds board positions as Chairperson of Regional Development Australia, Ipswich & West Moreton, and Treasurer for Ipswich Turf Club Incorporated.

As well as being passionate about the success of Ipswich, Cr Jonic is excited for the future of this region and wants all residents to benefit from the city's growth so that local communities can continue to thrive.

Deputy Mayor Jonic is a member of all council standing committees and the Audit and Risk Management Committee.



### Councillor Paul Tully

Councillor Paul Tully was first elected in March 1979 and has successfully contested 14 elections, representing Ipswich's eastern suburbs. He is currently Queensland's longest serving Councillor and has come back with renewed energy for the 2024–2028 term.

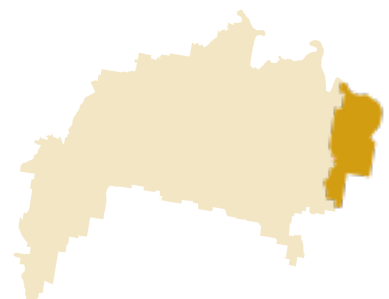
Cr Tully has a Law degree from the University of Queensland and is a Justice of the Peace (Qualified). He has a key focus on environmental matters and has a keen interest in keeping honeybees and native bees.

Cr Tully is Chairperson of the Finance and Governance Committee and Regulation Advisory Committee, Deputy Chairperson of the Infrastructure, Planning and Assets Committee, and the Local Government Association of Queensland Policy Executive representative for South East District No. 2 (Western Region).



### MAP OF DIVISION 2 AREA

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



74km<sup>2</sup>

Population: 69,309

(Source: Ipswich Population Modeller)

## DIVISION 3 COUNCILLORS

### Councillor Marnie Doyle

Councillor Marnie Doyle was born and raised in Ipswich and now resides in Sadliers Crossing. She is a St Mary's old girl and holds a Bachelor of Laws and Master of Laws.

Elected to represent Division 3 in 2020, Cr Doyle brings a wealth of experience from almost 25 years as a corporate lawyer in the institutional banking and finance sectors.

Cr Doyle is passionate about advocating for residents and seeking better outcomes for all. In 2022, her advocacy led council to develop a comprehensive Domestic and Family Violence Strategy which catalysed council's commitment to be at the forefront of collaborative prevention of this violence in our community.

From 2020 to 2024, Cr Doyle chaired council's Ipswich Central Redevelopment Committee overseeing the most significant Ipswich CBD redevelopment in a generation.

Cr Doyle has a lifelong passion for Ipswich's famed architecture and its places of historic and cultural significance. In 2021, she was the first Ipswich City councillor appointed to the Queensland Heritage Council.

Cr Doyle is Deputy Chair of the Economic and Cultural Development Committee and the Advocacy Advisory Committee.



### Councillor Andrew Antonioli

Councillor Andrew Antonioli has devoted both his professional career and personal life to serving the people and City of Ipswich. A true local, Andrew's roots in Ipswich run deep, having attended Ipswich North State School and Ipswich State High School.

Before embarking on his political journey, Cr Antonioli served as a police officer for over a decade, demonstrating a steadfast commitment to ensuring the safety and well-being of the Ipswich community.

Cr Antonioli has nearly 20 years' experience in civic leadership, including roles as both councillor and mayor of Ipswich, bringing with him a wealth of knowledge, leadership and proven integrity.

As a father of five daughters, and now a grandfather, Cr Antonioli deeply understands the importance of family values and the significance of creating a thriving environment for future generations.

Beyond his dedication to public service, he is an avid enthusiast of both sports and the arts.

Cr Antonioli is Chair of the Infrastructure, Planning and Assets Committee, Ipswich Local Disaster Management Group, Deputy Chair of the Environment and Sustainability Committee, and member of the Audit and Risk Management Committee.



## MAP OF DIVISION 3 AREA

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



68km<sup>2</sup>

Population: 58,614

(Source: Ipswich Population Modeller)

## DIVISION 4 COUNCILLORS

### Councillor Jim Madden

Councillor Jim Madden was born and raised in Ipswich. His connection with the Ipswich area stretches back five generations to when his ancestors came to Queensland from Ireland in 1863.

Cr Madden holds a Degree in Applied Science (Horticulture) and a Graduate Degree in Agriculture (Plant Protection) and worked as an agronomist before later studying a Bachelor of Laws.

Cr Madden has previously served as a Councillor of the Somerset Regional Council from 2012 to 2015. He was elected to the Queensland Parliament in 2015, serving as Member for Ipswich West until 2024 when he was elected as Division 4 Councillor for the City of Ipswich.

Cr Madden is Chairperson of the Environment and Sustainability Committee and Deputy Chairperson of the Regulation Advisory Committee and Local Disaster Recovery and Resilience Group.



### Councillor David Martin

Councillor David Martin is a born-and-bred Ipswich local and is deeply passionate about this city. Cr Martin was first elected to Ipswich City Council in October 2017 and was re-elected in 2024 as Councillor for Division 4.

Cr Martin was born at Ipswich General Hospital and attended Silkstone State School and Ipswich Grammar School, where he later became a high school teacher. Cr Martin has devoted his life to the local community, coaching schoolboy football for over 20 years and as a board member of Rugby League Ipswich. Cr Martin has volunteered with Red Frogs and Crimestoppers at Schoolies events, served on various not-for-profit committees, and is heavily involved in the Whitehill Church of Christ.

Before becoming a Councillor for Division 4, Cr Martin has had a diverse career including as a youth worker at Ipswich Community Youth Service (ICYS), a local handyman business owner and in the rewarding role as a teacher at the Youth Detention Centre at Wacol.

Cr Martin is committed to investing his energy into making Ipswich a city the community loves and are all proud to call home.



### MAP OF DIVISION 4 AREA

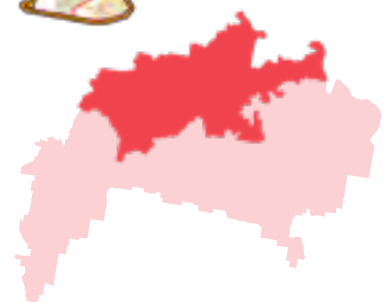
Division 4 encompasses the suburbs of Amberley, Ashwell, Barellan Point, Blacksoil, Brassall, Churchill, Ironbark, Karalee, Karrabin, Lanefield, Moores Pocket, Mount Marrow, Muirlea, North Ipswich, North Tivoli, Pine Mountain, Rosewood, Tallegalla, Thagoona, The Bluff, Tivoli, Walloon, Woolshed and Yamanto,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



342km<sup>2</sup>

Population: 48,613

(Source: Ipswich Population Modeller)



---

## FORMER COUNCILLOR 2024-2025

---

### David Cullen

Former Division 4 Councillor

*Term of office: March – August 2024*

David Cullen has lived in Ipswich since age 12 and currently resides in Karalee with his family.

David has a long history with operating a fleet of vehicles through his role as Managing Director of Ipswich Pro Drive and transport business Ipswich Car Carriers. He is also part owner of Ace Driving School in Brisbane and the Gold Coast.

David is passionate about road safety. He was on the Steering Committee for driver training program Braking the Cycle, funding three cars to help young drivers be better prepared behind the wheel.

David is a member of Ipswich City Rotary Club, Ipswich Region Chamber of Commerce and Industry and has previously served as president of West Moreton Auto Club. David has faced many challenges throughout his life.

He now regularly shares his success story with local youth in the hope of inspiring them to a successful future.



---

## THE ROLE AND FUNCTIONS OF COUNCILS

---

### What is local government?

The *Local Government Act 2009* sets out the purpose and objectives of Ipswich City Council and defines its functions and powers.

Local governments play an important role in supporting the economic, social and environmental wellbeing of their communities through the provision of services. Ipswich City Council service provision falls under six broad categories:



#### 1. Planning for sustainable development

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



#### 2. Providing and maintaining infrastructure

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



#### 3. Protecting the environment

Council regularly assesses the state of the natural environment and provides services to improve its condition and the accessibility of conservation estates. It also provides community-facing initiatives and programs to educate the community and inspire individual action.



#### 4. Upholding community standards

Council uses its regulatory powers to keep residents safe and to maintain amenity. Councils are best placed to understand and respond to local issues, such as waste management, pet control, parking, and the use of public spaces.



#### 5. Providing community services and development

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



#### 6. Safeguarding public health

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

# ORGANISATIONAL STRUCTURE

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

## Structure as at 30 June 2025



---

## COUNCIL VALUES AND VISION

---

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

### Our Values



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



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



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



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



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



**SAFETY AND WELLBEING** – We value safety as our top priority, ensuring physical and mental wellbeing for our people and the community.

### Our Vision



### Our Purpose



---

## COUNCIL'S COMMITMENT TO ITS WORKPLACE

---

The People and Culture Strategy 2021–2026 is a catalyst project of iFuture, continues to guide the work of the People and Culture Branch. The vision of the Strategy is to develop an empowered, connected, resilient workforce, and a culture that supports council to perform at our best for the Ipswich community. Council endorsed revisions to the People and Culture Strategy that see a greater focus on psychological safety, diversity, equity and inclusion.

More information can be found on **page 48** in the performance highlights section.



### OBJECTIVE 1

Strengthen our People and Culture services and products to ensure council is a trusted and leading organisation.



### OBJECTIVE 2

Improve our employee experience where staff are empowered, connected and supported for exceptional individual and council performance.



### OBJECTIVE 3

Foster a safe and accountable workforce that enables employees to be physically and psychologically safe, valued and respected.

---

## COUNCIL'S COMMITMENT TO HUMAN RIGHTS

---

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

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

### During the 2024–2025 financial year, council:

- celebrated Human Rights Week by promoting human rights with intranet articles, posters and email banners provided staff with ongoing human rights training
- provided specialised training for leaders that guides discussions, meeting content and report writing, addressing the practical application of Human Rights
- maintained an external human rights webpage
- maintained an internal human rights intranet page as a staff resource.

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

- One (1) human rights complaint was received during the 2024–2025 financial year. This complaint resulted in changes within council, seeking more opportunities to use its internal and external communication channels to inform and educate staff and the wider community on 'invisible' disabilities. The changes/education were achieved by the use of:
  - displaying posters within the workplace
  - updating the website
  - providing targeted training for certain individuals.

### Council provides details of any reviews of policies, programs, procedures, practices, or services undertaken in relation to their compatibility with human rights. The following reviews were completed during the 2024–2025 financial year:

- Human rights considerations continue to be a required aspect of policy, review and development using the Human Rights Compatibility Assessment Checklist prior to being submitted for approval.

---

## COUNCIL'S COMMITMENT TO SUSTAINABILITY

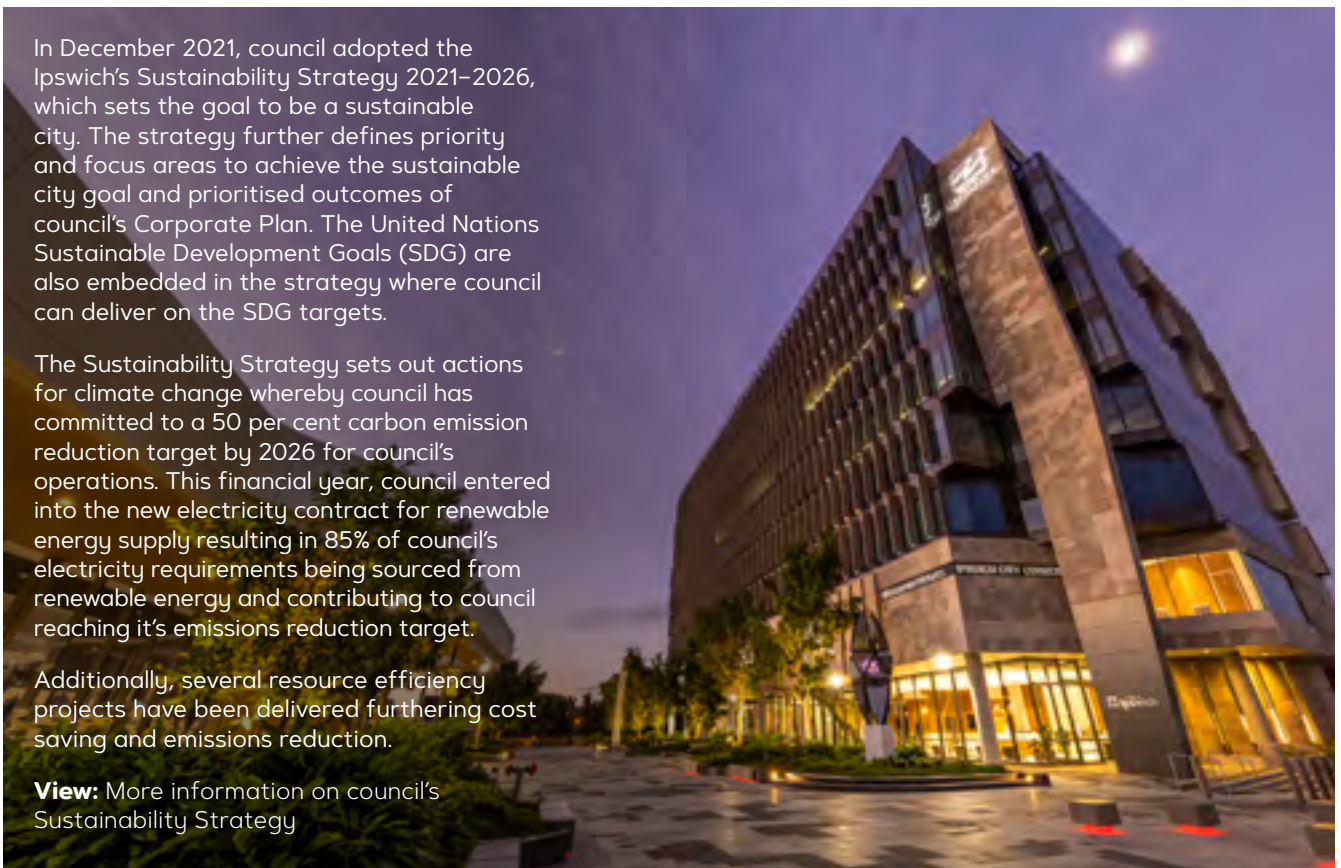
---

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

The Sustainability Strategy sets out actions for climate change whereby council has committed to a 50 per cent carbon emission reduction target by 2026 for council's operations. This financial year, council entered into the new electricity contract for renewable energy supply resulting in 85% of council's electricity requirements being sourced from renewable energy and contributing to council reaching its emissions reduction target.

Additionally, several resource efficiency projects have been delivered furthering cost saving and emissions reduction.

**View:** More information on council's Sustainability Strategy





# YEAR IN REVIEW



# IPSWICH IN NUMBERS

2024-2025

**47**

performances delivered at Studio 188 and Fire Station 101 totalling

**2,937** tickets



**169**

productions delivered at Ipswich Civic Centre totalling

**48,650** tickets



**3,501**

events delivered across council venues (Ipswich Civic Centre, NIRCC, Studio 188, Fire Station 101 and Tulumur Place)



**12,637**

average contact centre calls per month



**6,586**

average customer emails received per month

**10,607**

vaccinations delivered through the school immunisations program



**3,850**

vaccinations delivered through community clinics

**219** nature reserves maintained

**91,444**

free plants provided through the council nursery's free plant program



**SPARK**  
IPSWICH

**80,816**

festival attendances

**3,397**

visitor night attendances generated

**12,453**

outside of region visitors

**GALVANIZED**  
A FESTIVAL OF HERITAGE

**11,310**

festival attendances

**43** events

**55** sessions

**1,521** artists engaged

**St Nicholas**  
**PRECINCT**

**38,249**

attendees



**3,925**

contributions to Shape Your Ipswich



**55,582**

active annual library members



**719,990**

attendees at Ipswich City Aquatic Centres



**1,959**  
Environmental Health inspections



**46**  
entertainment event licences and permits lodged/determined



**101**  
parking permits

**172,260**  
waste wheelie bins collected each week



**391,899**  
rates notices issued



**1,617**  
illegal dumping incidents reported to council

**1,496**  
development applications lodged  
30.3% ↑ 2023-2024

**1,212**  
development applications determined  
10.8% ↑ 2023-2024

**Building works applications:**

**71** lodged

**50** determined

**Plumbing applications:**

**3,005** lodged

**3,104** determined

**Inspections:**

**11,660** plumbing

**610** building

**345** sediment and erosion control



**1.13ha**  
additional local parks maintained by council



**97,723**  
social media followers

**1,826m<sup>2</sup>**  
colour threshold treatment

**222**  
Material Change of Use Applications Lodged (including ADP and PDA)

**193**  
Material Change of Use Applications Determined

**\$97.64m**  
in capital expenditure

**114**  
capital works projects delivered\*

**58**  
capital works projects designs completed\*



**2.55km**  
new and upgraded roads

**14.57km**  
sealed road reconstruction

**35.65km**  
gravel road reconstruction

## OUR WORKFORCE

Council employs close to 1,540 dedicated administrative, technical, operational and professional employees delivering a diverse range of services on behalf of the City of Ipswich.

The following is a summary of the council workforce as at 30 June 2025.



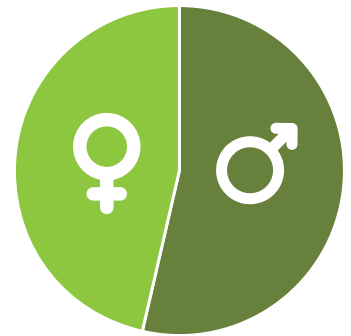
### STAFF AGE PROFILES



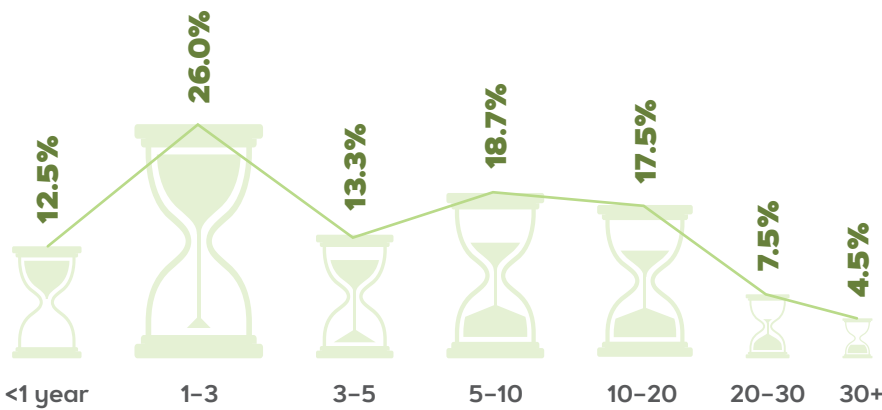
15-24	35-44	55-64
<b>6.2%</b>	<b>28.8%</b>	<b>17.1%</b>
25-34	45-54	65+
<b>18.0%</b>	<b>26.7%</b>	<b>3.2%</b>

### STAFF GENDER COMPARISON

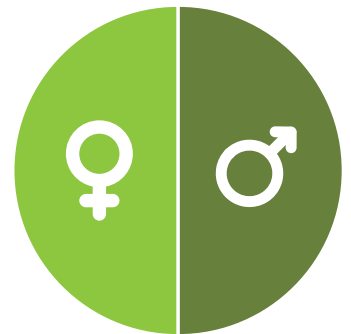
Female **46.6%** Male **53.3%**



### YEARS OF SERVICE



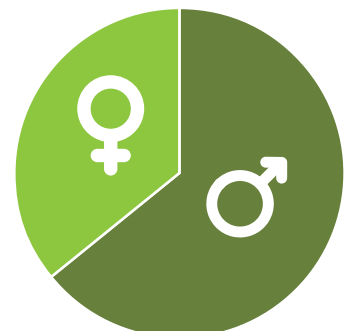
Women in Executive Leadership Team **50%**



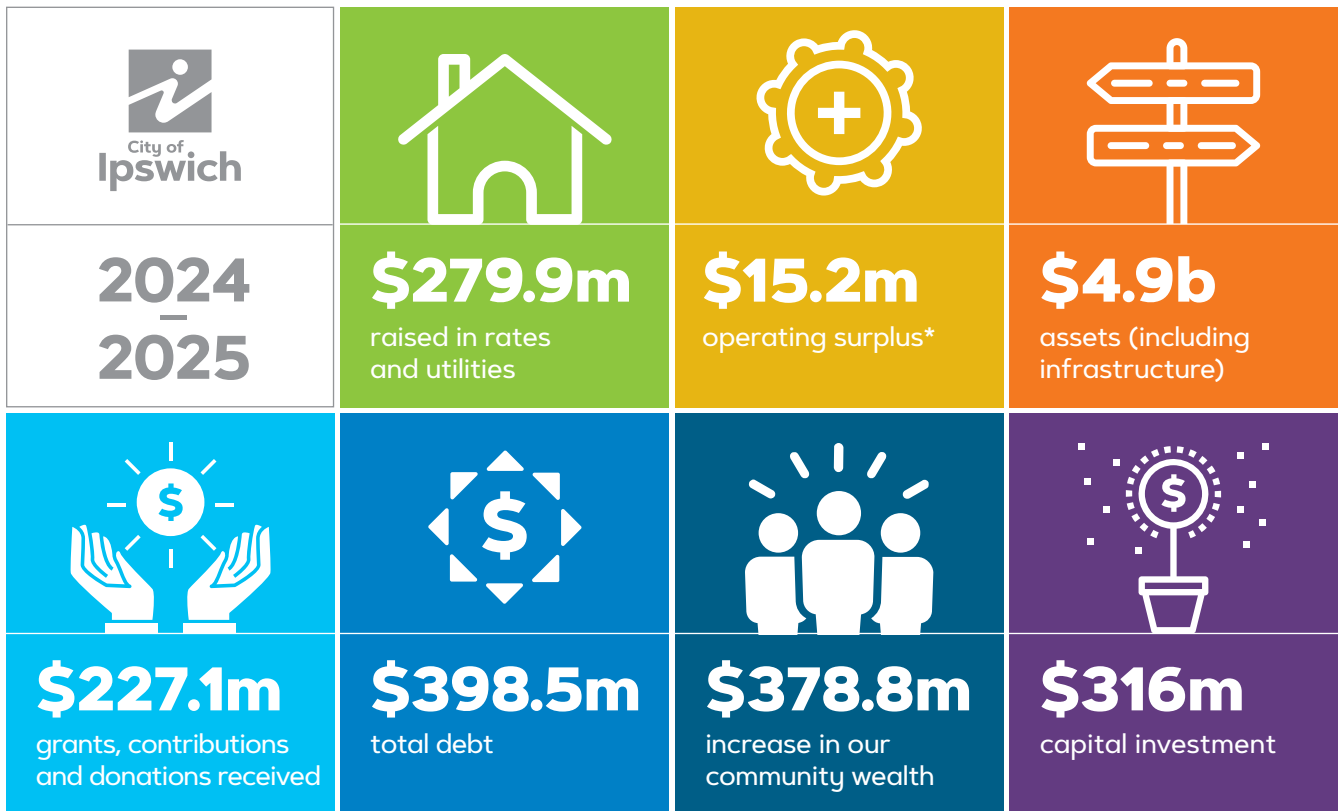
### EMPLOYEE TYPES



Women in Senior Leadership **36%**



## COMMUNITY FINANCIAL REPORT



The Community Financial Report as required by Section 184 of the *Local Government Regulations 2012*, provides an explanation of the audited financial statements for the year as set out here. Council has maintained a financial management strategy over the last five financial years of prudent increases in operational expenses, limited FTE growth and an appropriate borrowing program. Services have continued to be delivered and the capital program expanded while achieving these aims through improved processes and innovative service delivery mechanisms. This strategy has council well placed to manage a growing city. Council is continuing with this strategy over the coming financial year which is consistent with the long-term financial forecast presented in the 2025–2026 Annual Plan.

More information regarding Ipswich City Council's Financial and Planning documents can be accessed at council's [website](#).

### Summary of Financial Statements for 2024–2025

Council completed the financial year with a net surplus of \$175.97 million including capital revenue. Capital revenue includes the value of developer constructed local roads, parks and drainage systems which are donated to council as a condition of development approvals. Capital revenue also includes cash contributions from developers towards shared infrastructure servicing these new developments.

Council received a greater amount of operating revenue than the prior year, which resulted from population growth in the Ipswich region and from the increase in rates and fees levied. The increase in operating revenue

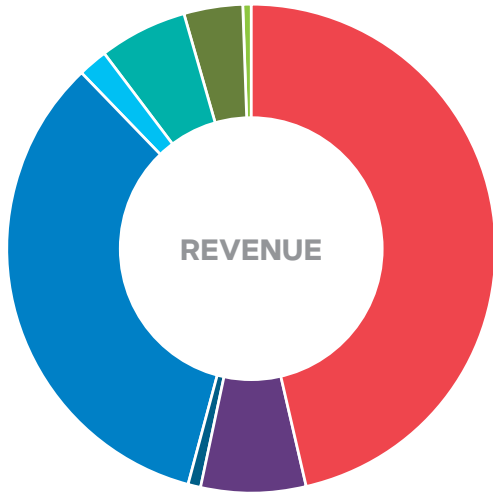
was offset by the increase in operating expenditure which was primarily a result of increases in employee expenses, inflationary increases in the cost of goods and services as well as increased depreciation expense.

During the year, council continued its investment in infrastructure needed to support the city's growth. This is reflected in the increase of council's property, plant and equipment to \$4.2 billion.

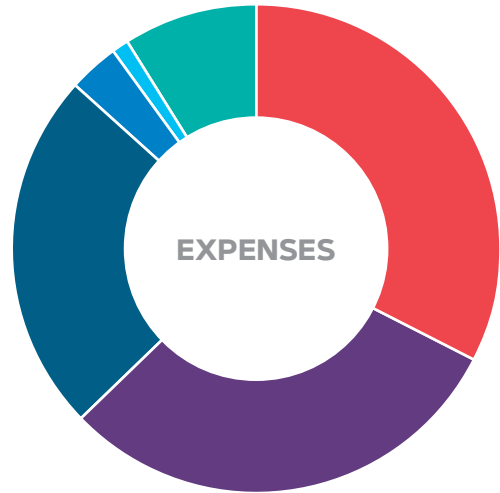
The following comparison is provided between the previous year and the year in review:

	2024–2025	2023–2024	% CHANGE
	\$'000	\$'000	
Revenue (inc. capital revenue)	604,747	558,961	8.2%
Expense	428,773	420,554	16%
<b>Net Result</b>	<b>175,974</b>	<b>138,407</b>	<b>28.5%</b>
Less: Net Capital Revenue/Expense	154,065	137,626	32.3%
Less: Revaluation Increase/Decrease	6,730	3,257	106.6%
<b>Net Operating Surplus*</b>	<b>\$15,179</b>	<b>(2,476)</b>	<b>346.4%</b>
<b>Net Operating Surplus %*</b>	<b>3.61</b>	<b>(0.66%)</b>	

\*The operating surplus does not include the asset impairment recognised by Urban Utilities



Type of revenue	Totals (\$'000)
■ Rates, levies and charges	279,917
■ Fees and charges	47,741
■ Sales revenue	4,988
■ Grants and contributions	227,074
■ Interest and investment revenue	11,284
■ Profit from investment in associates	6,120
■ Other revenue	21,226
■ Capital income	6,397
<b>Grand Total</b>	<b>604,747</b>



Type of expense	\$'000s
■ Employee expenses	150,504
■ Materials and services	139,790
■ Depreciation and amortisation	100,871
■ Finance costs	14,794
■ Grant expense	19,027
■ Capital expenses	3,787
<b>Grand Total</b>	<b>428,773</b>

## Revenue

### Where did the money come from?

Council received \$605 million in revenue. The largest contributor was rates and utility charges of \$279.9 million (after discounts and concessions). Rates and utility charges increased as a result of rate increases and growth in the Ipswich region.

Council's share of profit from Urban Utilities decreased by \$26.1 million to \$6.4 million as a result of Urban Utilities recognising a significant asset impairment. Interest revenue slightly decreased by \$799,000 to \$11.3 million due to lower interest rates.

Fees and charges revenue increased by \$8.3 million to \$47.7 million which can be attributed to increased town planning and development charges, and waste disposal fees.

Grant and contributions revenue increased by \$39.4 million to \$227 million due to funding received for flood recovery activities, the Financial Assistance grant being received in advance, and the Springfield Road Upgrade Project.

Increased revenue was offset by a reduction in state government grants received of \$25.5 million to \$48.4 million due to the Voluntary Home Buy Back Program grants received in the 2024 year.

## Expenses

### Where was the money spent?

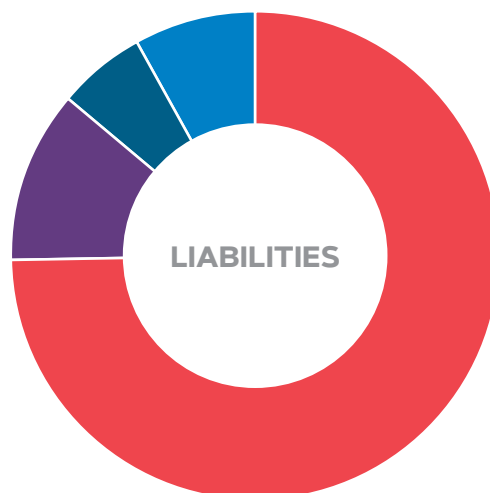
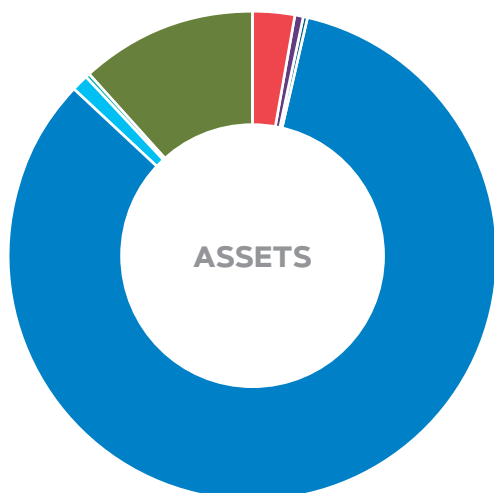
Council's expenditure was \$427.2 million for the financial year.

Employee expenses (detailed in Note 6) increased by \$12.8 million. This was due to the 5.0 per cent administrative wages increase and an increase in full-time equivalents to support council's growth.

Materials and services increased by \$13.2 million due to inflationary increases in the cost-of-service contracts, increased fleet maintenance and mowing costs, software subscriptions and utilities.

Depreciation and amortisation decreased by \$178,000 which was due to council having fewer intangible assets. However, this was offset by greater depreciation expense which reflects council's growing asset portfolio.

Finance costs increased by \$1.4 million reflecting additional interest due to new borrowings during 2024–2025.



Type of assets	Totals (\$'000)
■ Cash and cash equivalents	140,091
■ Receivables	28,657
■ Other assets	24,058
■ Property, plant and equipment	4,153,260
■ Assets held for sale and investment properties	59,750
■ Intangible assets	9,959
■ Investments	513,859
<b>Grand Total</b>	<b>4,929,344</b>

Type of liabilities	Totals (\$'000)
■ Borrowings	398,546
■ Payables	43,796
■ Provisions	34,343
■ Other liabilities	64,898
<b>Grand Total</b>	<b>541,583</b>

## Assets

### What do we own?

As at the 30 June 2025, council held \$4.9 billion in assets, \$381.8 million more than the previous year.

Property, plant and equipment increased by \$355.7 million to \$4.2 billion due to asset additions of \$202.3 million and donated assets of \$113.7 million. This was offset by depreciation expense of \$98.6 million.

Cash and cash equivalents increased by \$13.3 million to \$140.1 million. The balance includes grants for the Fischer Road upgrade and the advance payment of the Financial Assistance grant.

Investment properties increased by \$14.6 million to \$59.8 million mainly due to capital expenditure on CBD investment properties. Council's interest in other entities decreased by \$10.5 million to \$461.9 million due to a \$26 million decrease in council's interest of Urban Utilities resulting from their 2024-2025 asset impairment. This was partially offset by council's new \$16 million interest in Greenovate Pty Ltd.

Investments decreased by \$4 million to \$52 million which reflects the timing of investments entered into.

## Liabilities

### What do we owe?

As at the 30 June 2025, council had \$541.6 million in liabilities which is an increase of \$3.0 million when compared to the previous year.

Borrowings decreased by \$4.1 million to \$398.5 million due to the net of new borrowings within the period, and the regular repayment of existing borrowings.

Payables decreased by \$17.7 million to \$43.8 million which is mainly due to payables relating to final construction costs for CBD assets in the prior year.

Other liabilities decreased by \$4.4 million to \$26.1 million due to drawdown of \$8.6 million for the waste levy advance payment, offset by the third payment for shares in Greenovate of \$3.6 million.

Contract Liabilities increased by \$27.6 million to \$36.1 million mainly due to grants received for the Fischer Road upgrade and North Ipswich Stadium upgrade.

## Community Equity

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

Ipswich's community equity is presented in two parts. What is the difference between what we own and what we owe? Ipswich's community equity (its net worth) as at 30 June 2025 was \$4.3 billion which is \$341.6 million more than the previous year. Retained surplus increased by \$159.3 million to \$3.2 billion and the asset revaluation surplus increased by \$182.2 million to \$1.2 billion.

Ipswich's community equity is presented in two parts.

	2024-2025	2023-2024	% CHANGE
	\$'000	\$'000	
Asset Revaluation Surplus	1,218,968	997,664	22.2%
Retained Surplus	3,168,793	3,011,323	5.2%
<b>Total Community Equity</b>	<b>4,387,761</b>	<b>4,008,987</b>	<b>9.4%</b>

## Financial Ratios

The financial ratios are prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. For 2024-2025 council's performance against key financial ratios were still within target for all ratios. The financial ratios are prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2024. For 2024-2025, council's performance against key financial ratios were within target for all ratios.

SUSTAINABILITY RATIO	OBJECTIVE OF MEASUREMENT	HOW THE MEASURE IS CALCULATED	ACTUAL RESULT		
			ACTUAL 2025	5 YR AV. 2020-25	TARGET
<b>Unrestricted cash expense coverage ratio</b>	Is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key aspect of solvency. It represents the number of months a council can continue operating based on current monthly expenses.	Total cash and equivalents add current investments add available undrawn OLG OTC working capital limit less externally restricted cash divided by total operating expenses less depreciation and amortisation less finance costs	7.3 months	N/A	> 2 months
<b>Operating surplus ratio</b>	Is an indicator of the extent to which operating revenues generated cover operational expenses only or are available for capital funding or other purposes.	Operating result divided by total operating revenue	3.61	1.95%	> 0%
<b>Operating cash ratio</b>	Is an indicator of council's ability to fund its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.	Operating result add depreciation and amortisation add finance costs divided by total operating revenue	30.79%	30.16%	> 0%
<b>Asset sustainability ratio</b>	Is an approximation of the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.	Capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense on infrastructure assets	60.04%	67.60%	> 60%
<b>Asset consumption ratio</b>	Is an approximation of the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	Written down replacement cost of depreciable infrastructure assets divided by current replacement cost of depreciable infrastructure assets	70.01%	70.56%	> 60%
<b>Leverage ratio</b>	Is an indicator of council's ability to repay its existing debt. It measures relative size of council's debt to its operating performance.	Book value of debt divided by total operating revenue less total operating expenses add depreciation and amortisation	3.9 times	3.8 times	0-4 times

## INVOLVING OUR COMMUNITY

Community engagement is the process by which community and council work together to make sure the community has a say in council decision making.

Council seeks meaningful engagement with the community on topics affecting the city, and on issues that significantly affect local communities. Community engagement makes good decision-making possible, and benefits both the community and council.

### Shape Your Ipswich

Council's community engagement platform, Shape Your Ipswich, showcases council's key community engagement initiatives providing the community with an online space to stay informed, join discussions and shape projects that matter. Over 2024–2025, an additional 903 members registered on Shape Your Ipswich, totalling 6,473 members.

During this period, 20 community engagements were open for feedback. The projects had 3,925 contributions, with 94,648 unique visitors to the site and 195,518 page views over the year. In addition to online engagement, 34 community pop ups were coordinated to provide opportunities for the community to be informed and have their say in person.

### Community Panels

One of the ways that council engages with the Ipswich community is through the Community Panel. The panel is an opportunity for community to shape the future of Ipswich by sharing their views and feedback on important matters with council.

The purpose of the panel is to provide a flexible, as needed, and inclusive engagement forum for community members to discuss and contribute to strategic topics of community interest, contribute to council decision-making by sharing their views on topics of community interest and represent the collective views of their communities.

The community panel gained an additional 49 members in 2024–2025 growing to 248 members in total.

### Engagement Highlight: The Aboriginal and Torres Strait Islander Community Engagement Guide

The Aboriginal and Torres Strait Islander Community Engagement Guide (the guide) was developed by Ipswich City Council as a tool to assist with initiating and improving engagement between council, our Traditional Owners and Aboriginal and Torres Strait Islander Communities.

Council had three objectives in developing and adopting the engagement guide:

1. Improve awareness and understanding of First Nations culture and protocols across Ipswich
2. Undertake culturally responsive engagement which achieves meaningful outcomes
3. Establish the endorsed Representative Engagement Groups identified in the Indigenous Accord 2020–2025.

Community engagement for the guide took place between 18 December 2023 and 19 August 2024. Engagement was conducted utilising a variety of methods to maximise opportunities for people to access information about the guide and provide feedback for council's consideration.

The methods included online, via Shape Your Ipswich, and in-person workshops seeking feedback directly from Aboriginal and Torres Strait Islander communities. Five workshops in total were held seeking feedback from council's Aboriginal and Torres Strait Islander Employee Working Group, the Registered Native Title Party and Traditional Owner Communities. The Shape Your Ipswich page was visited by 1,250 people.

The final guide was endorsed at the Council Ordinary Meeting held on 12 December 2024.



▲ Community Engagement Workshop

---

## ADVOCATING FOR OUR COMMUNITY

---

Ipswich will grow at a faster rate than any other council in Queensland over the next twenty years. By 2046, the population is forecast to reach 535,000 – nearly double its current size. With such rapid growth, it is critical that infrastructure keeps pace to meet demand and support our expanding population. Council's advocacy activities aim to provide decision makers with clear and consistent messages about what is needed to deliver beneficial outcomes for the communities that they serve. In 2024–2025, the following progress was made:



### Ipswich to Springfield Central Public Transport Corridor (I2S)

Included on Infrastructure Australia's Infrastructure Priority List, as an Early Stage proposal, the I2S is a designated public transport corridor through Ripley and Redbank Plains. Following a subsequent tripartite commitment, an Options Analysis (Stage 2 Business Case) was completed in late 2024 and provided to the Queensland Government. Transport and Main Roads is working with funding partners to commence the detailed business case in the 2025–2026 financial year. Council continues to advocate to secure project delivery funding.



### Ipswich Central Second River Crossing

A multi-modal second river crossing in Ipswich Central will future-proof the inner-city road network against population growth, as well as reduce flooding risk, improve driving conditions and reduce congestion. In September 2024, a \$4 million commitment was secured from the Queensland Government towards a detailed business case.



### Critical and Enabling Infrastructure

#### Cunningham Highway

This major national highway is the backbone to Ipswich's transport network, servicing the RAAF Base Amberley and Ipswich's growth corridor, the Ripley Valley Priority Development Area. In April 2025, a \$200 million commitment was secured from the Federal Government to upgrade the Amberley Interchange.

#### Warrego Highway

The Warrego Highway is a Federal Government highway functioning as Queensland's principal east-west road freight route, and forms part of the Brisbane to Melbourne National Corridor. In mid-2024, \$277 million in joint Federal and State Government funding was secured for the Mount Crosby Road Interchange and \$85 million to strengthen the westbound Bremer River Bridge on the Warrego Highway at Karalee.

#### Ripley Valley Priority Development Area (PDA) catalytic infrastructure

Ripley Valley PDA is one of the largest growth areas in Australia. Urgent support is required to address a \$92 million catalytic funding shortfall, and commitment is required to plan, design, configure and deliver upgrades to highways servicing this area. In November 2024, \$24 million in catalyst infrastructure funding from Economic Development Queensland was secured to upgrade Ripley Road from Cunningham Highway to Fischer Road.



### North Ipswich Sport and Entertainment Precinct

A national-standard sport and entertainment precinct anchored around a boutique rectangular stadium will revolutionise access to sporting and entertainment content in Ipswich. The Federal Government's \$20 million commitment has been further supported with an additional \$10 million secured from the State Government. The state's investment was the final step needed to unlock \$10 million of funding from council. This \$40 million tripartite commitment will deliver a new western grandstand and lightening as part of the first stage, with design and construction currently out for tender.

Council continues to seek delivery funding for the next stages of the development to deliver a Northern, Eastern and Southern seating area, upgrades to Len Johnson Oval and improved connectivity to the Ipswich Train Station and Ipswich Central.



### A Better Bus Network for Ipswich

In late 2022, council launched a campaign to improve the city's bus network, elevating it to a regionally significant project. The State Government has allocated \$36 million in the 2024–2025 Budget to introduce and extend bus services to rapidly developing areas like Redbank Plains, Collingwood Park and Deebling Heights. This investment is vital for the eastern growth corridor, where 70% of the population resides, ensuring Ipswich remains a well-connected city. The tender for Stage 1 of the new Ipswich bus services is currently out to market and is anticipated to be up and running by the end of 2025. Council continues to advocate for an ongoing \$5 million annual commitment from the Queensland Government to fund stages 1 to 3 of the Better Bus Network.

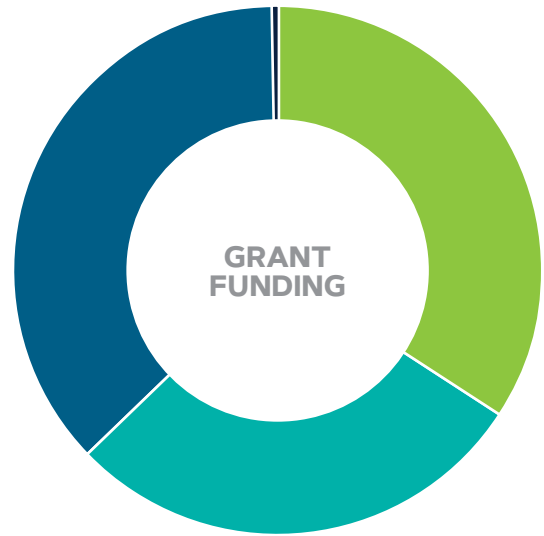
## GRANT FUNDING APPROVED

During the 2024–2025 financial year, council successfully secured more than \$86 million in external funding for 50 projects. The majority of projects to benefit from funding are related to roads and drainage, and sporting facilities.

Highlights in the use of grant funding from 2024–2025 include:

- **North Ipswich Sport and Entertainment Precinct**  
Jointly funded by the Federal and State Governments and Ipswich City Council, the North Ipswich Sport and Entertainment Precinct will receive \$30 million from the Federal and State Governments to deliver the Western Grandstand at the North Ipswich Reserve to transform it into a modern sport and entertainment hub.
- **Nicholas Street Library Solar System**  
Council, with funding assistance from the Australian Government under the Local Roads and Community Infrastructure Program, has completed the installation of a 200-kilowatt system comprising 400 solar panels in part of council's efforts to reduce electricity costs and emissions.

The system is expected to generate more than 270 megawatts of energy per year, reducing council's carbon footprint by an estimated 230 tonnes of carbon dioxide annually and saving an estimated \$29,000 on energy costs each year.
- **Jasmine Street Bellbird Park Road Rehabilitation**  
Council, with funding assistance from the Australian Government under the Roads to Recovery Program, undertook road pavement reconstruction works on sections of Jasmine Street at a cost of \$1.7 million to improve safety for drivers.



Source	Totals
Federal	\$29,653,206
Jointly Funded (Federal/State)	\$24,766,981
State	\$32,039,638
Other	\$130,000
<b>Grand Total*</b>	<b>\$86,589,825</b>

For more information on external funding approved, please visit the [Ipswich Transparency and Integrity Hub](#).

\*The figures of *Grant Funding Approved* differ from the figures of *Grant Funding Received* included in the financial statements. *Grant Funding Approved* refers to the total amount approved for use from the funding body. *Grant Funding Received* refers to funding received for use. Variants largely account for the difference between project estimates and actual costs usually in underspend.

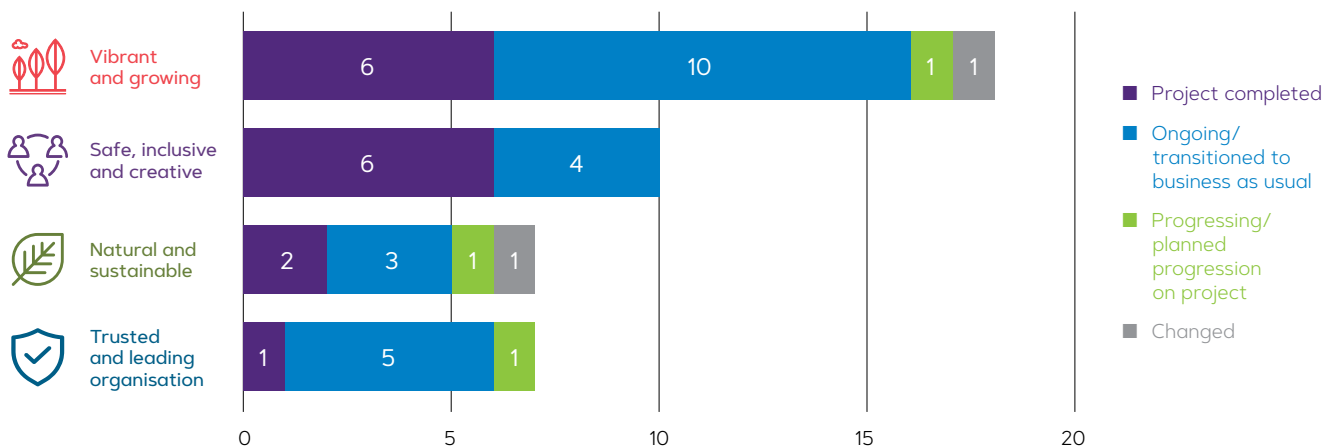
## ABOUT THE CORPORATE PLAN

iFuture sets out the long-term vision and goals for the city and outlines the strategic priorities over the five-year term. The Corporate Plan 2021–2026 has been divided into four themes which align with the community’s vision for 2041:



Each theme includes a 20-year vision statement and outcomes, with a set of identified catalyst projects. The outcomes align with the community’s long-term aspirations and set the priorities for the five-year period of the plan. There are 42 catalyst projects listed for completion over the five-year period. As of 30 June 2025, 15 have been completed, three are progressing as multiyear projects, 22 projects are ongoing and have transitioned to business as usual through internal process improvements, and two projects has been incorporated into other projects for delivery. More detail on each of these catalyst projects can be found from [page 39](#).

iFuture also includes measures for each theme. For more information on these measures and the associated data, please visit the [Governance and Transparency Hub page](#).



## ABOUT THE OPERATIONAL PLAN 2024–2025

### Reporting on the Annual Plan

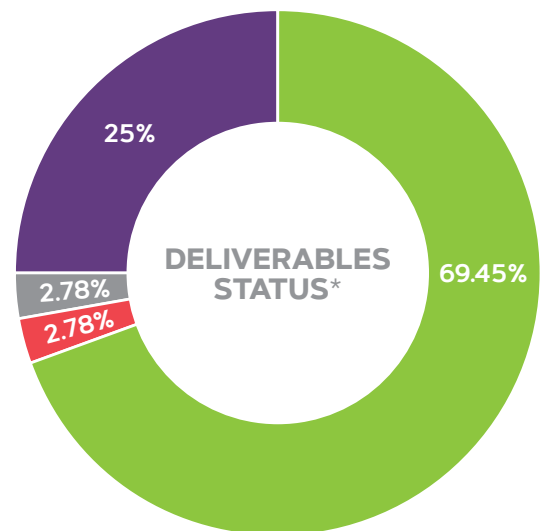
The Annual Plan's 2024–2025 Operational Plan included 36 deliverables (major projects, services or programs), categorised as catalyst projects or operational deliverables. These deliverables are divided under four themes that contribute to realising the community's vision for Ipswich by 2041.

Council further measures its performance through the implementation of the outcomes of the Corporate Plan and through its core business service measures and activities including the Living in Ipswich community survey.

The Living in Ipswich survey was conducted between 14 May and 19 June 2025 with 1,124 residents via Informed Decisions. Living in Ipswich provides council with an evidence base through its research of the community's values, experiences and needs. The data will further inform and advance the liveability of Ipswich's local areas through strategic planning and advocacy.

For the full Quarter 4 report on the Annual Plan, please visit council's [Annual Plan website page](#).

STATUS		No.
ON TRACK – CONTINUING	🟢	25
NEEDS ATTENTION	🟡	0
AT RISK	🔴	1
OTHER	⚪	1
COMPLETE	🟣	9
TOTAL		36



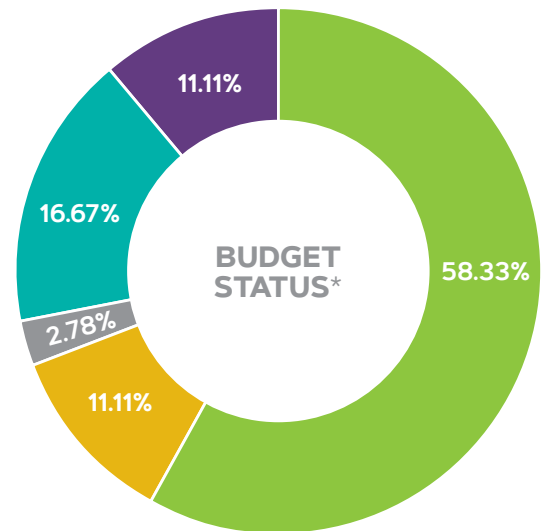
### DELIVERABLE STATUS LEGEND

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

\*Data note: 0.01% variance on percentages due to rounding.



BUDGET STATUS		No.
ON TRACK	●	21
UNDER	↓	4
OVER	↑	0
OTHER	●	1
NO BUDGET ALLOCATED	●	6
COMPLETE	●	4
TOTAL		36



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

\*Data note: 0.01% variance on percentages due to rounding.

The following pages provide a report of council's performance through its catalyst and operational projects, and activities undertaken throughout 2024–2025, against each theme of the Corporate Plan. Catalyst projects (\*) identify deliverables within the larger catalyst projects as set out in council's Corporate Plan, iFuture. Operational projects are yearly deliverables aligned to outcomes in iFuture and to the services we deliver to meet community needs.



# VIBRANT AND GROWING

## PERFORMANCE HIGHLIGHTS 2024-2025



### Road upgrades

During the financial year, council continued to make significant progress on major road upgrades. The Redbank Plains Road upgrade opened Stage 3 to motorists, improving traffic flow and safety with widened lanes, new intersections and better pedestrian access.

Meanwhile, the Springfield Parkway and Springfield Greenbank Arterial duplication made progress as council's largest ever road upgrade. The final phase of roadworks is now underway with works due to be completed by the end of 2027.

## Ipswich CITY PLAN 2025

### Ipswich Plan

Council adopted the new planning scheme and Local Government Infrastructure Plan, Ipswich City Plan 2025, at its meeting on 29 May 2025. The plan is a major milestone representing extensive reviews and community engagement to plan for the growth management challenges of the next 20 years whilst protecting and maintaining the characteristics of Ipswich that are well-loved.

This new planning scheme replaces a two-decade-old scheme and is a living document, allowing updates to respond to changing demographic and housing trends.





### Nicholas Street Precinct

Nicholas Street continued to source exciting businesses to lease spaces with more than 90 per cent of council-owned buildings in the precinct now leased. Among them, seafood restaurant Kickin'Inn, Anytime Fitness and Sparkles Car Wash. Hotel Commonwealth also reopened its doors after its spectacular heritage transformation with a new menu designed with both casual diners and food enthusiasts in mind.

### Roadmap to the Olympics

Ipswich City Council is actively preparing for the Brisbane 2032 Olympic and Paralympic Games through its Leveraging 2032 roadmap. The plan outlines 20 legacy outcomes, including improved public transport corridors, upgraded sporting precincts and enhanced tourism infrastructure.

Key projects include the North Ipswich Sport and Entertainment Precinct and the Springfield Central Sport and Entertainment Precinct, designed to attract pre-Games training and international teams. The roadmap also emphasises community benefits like workforce development, environmental sustainability, and multicultural engagement. With Brighton Homes Arena set to host modern pentathlon, Ipswich is positioning itself as a vital contributor to the Games and beyond.





# VIBRANT AND GROWING

## OPERATIONAL PLAN DELIVERABLES

The Vibrant and Growing theme has 11 deliverables (catalyst and operational) listed for completion during 2024–2025. As of 30 June 2025, two have been completed and nine are on track – continuing as multiyear projects.

PROJECT TYPE	DELIVERABLE	PROJECT STATUS	BUDGET STATUS
Operational	Finalise the major review of the iGO Strategy	🟢	🟢
Catalyst	Facilitate the first phase actions of the Ipswich 2032 Legacy Roadmap*	🟢	🟢
Operational	Deliver and promote the Hotel and Short-Term Accommodation Prospectus	🟢	🟢
Operational	Site due diligence, detailed concept design and operational plan for the North Ipswich Sport and Entertainment Precinct Stage 1: Western Grandstand	🟢	🟢
Operational	Fit-for-purpose planning and design advice to meet sport and recreation activation requirements for the Redbank Plains Recreation Reserve and Tivoli Sporting Complex projects under the SEQ City Deal Liveability Fund	🟢	🟢
Operational	Maximise return for SEQ City Deal: Public Arts Initiatives	🟢	🟢
Operational	Community Facilities Activation Framework to meet current and future facility activation requirements	🟢	🟢
Catalyst	Deliver major openings, continued leasing and activation of the Nicholas Street Precinct*	🟢	🟢
Catalyst	Finalise and adopt Ipswich Plan 2024 and Local Government Infrastructure Plan*	🟡	⬇️
Operational	Streamline and improve development application processes and systems	🟢	🟡
Operational	Prepare and implement a Local Housing Action Plan	🟡	🟡

### DELIVERABLES STATUS KEY

🟢 ON TRACK - CONTINUING 🟡 NEEDS ATTENTION 🟠 AT RISK ⚪ OTHER 🟣 COMPLETE

### BUDGET STATUS KEY

🟢 ON TRACK ⬇️ UNDER ⬆️ OVER ⚪ OTHER 🟡 NO BUDGET ALLOCATED 🟣 PROJECT COMPLETE

## CATALYST PROJECTS

The Vibrant and Growing theme has 18 catalyst projects listed for completion over the five-year period. As of 30 June 2025, six have been completed and one is progressing as a multiyear project, 10 catalyst projects are ongoing and one project has been changed due to the new planning scheme.

iFUTURE CORPORATE PLAN CATALYST PROJECT	STATUS	PROGRESS	DURATION OF PLAN					
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
Nicholas Street Precinct retail and council Administration Building development and opening	■	100%	■	■	■	■	■	■
Ipswich Central Revitalisation Program for significant investment attraction, business, job and activation growth	■	Ongoing	■	■	■	■	■	■
Ripley Valley Growth Strategy for council to have a coordinated and multipronged approach to managing the growth and support for Ripley Valley and its community	■	100%	■	■	■	■	■	■
Active Ipswich Strategy and implementation plan to increase access and opportunity for participation in sport, recreation, physical activity and nature based recreation	■	100%	■	■	■	■	■	■
Small Business Friendly Council implementation	■	Ongoing	■	■	■	■	■	■
New Planning Scheme and Local Government Infrastructure Plan	■	100%	■	■	■	■	■	■
Partner with the Brisbane Lions for the construction of the Brisbane Lions Centre and Training Facility at Springfield	■	100%	■	■	■	■	■	■
An urban design framework to guide our place making and liveability outcomes and that complements our new planning scheme, strategies, policies and plans	■	-	■	■	■	■	■	■
Major road upgrades for Redbank Plains and Springfield in response to growth	■	100%	■	■	■	■	■	■
2032 Olympic and Paralympic Games advocacy	■	Ongoing	■	■	■	■	■	■
Advocacy to State and/or Federal Government for the following city shaping initiatives:								
▪ Ipswich to Springfield Central Public Transport Corridor options analysis and business case	■	Ongoing	■	■	■	■	■	■
▪ Cunningham Highway (Yamanto to Ebenezer Creek upgrades)	■	Ongoing	■	■	■	■	■	■
▪ Ipswich Central Second River Crossing detailed business case	■	Ongoing	■	■	■	■	■	■
▪ North Ipswich Sport and Entertainment Precinct detailed business case	■	Ongoing	■	■	■	■	■	■
▪ Waste and recycling reform and circular economy – comprehensive sector review and reform	■	54%	■	■	■	■	■	■
▪ Ebenezer Regional Industrial Area – investment in catalytic infrastructure, inland rail and an intermodal terminal for Ipswich	■	Ongoing	■	■	■	■	■	■
▪ Roads of Strategic Importance – Investment in shovel ready projects that improve road efficiency, capacity and safety (for example the Mount Crosby Interchange)	■	Ongoing	■	■	■	■	■	■
▪ A plan for better social services, regional job creation and skills and industry development to support our growing city	■	Ongoing	■	■	■	■	■	■

### DELIVERABLES STATUS KEY

■ PROJECT COMPLETED ■ ONGOING/TRANSITIONED TO BUSINESS AS USUAL  
■ PROGRESSING/PLANNED PROGRESSION ON PROJECT ■ CHANGED



# SAFE, INCLUSIVE AND CREATIVE

## PERFORMANCE HIGHLIGHTS 2024-2025

### Planes, Trains and Autos

Planes, Trains and Autos 2025 thrilled Ipswich with a high-octane celebration of aviation, rail, and automotive marvels. The main event, *Fully Charged*, featured aerobatic flyovers, racing drones, V8s, and interactive exhibits at the Queensland Museum Rail Workshops. More than 15,000 enthusiasts attended and enjoyed heritage steam train rides, model aircraft displays, and the ever-popular Park and Pose car showcase in Ipswich Central.

With events spread across the city, the festival paid tribute to Ipswich's rich manufacturing legacy and its proud connection to the Australian Defence Force.



### SPARK Ipswich

SPARK Ipswich 2024 lit up the city from 4-14 July with a vibrant celebration of arts, culture, and community spirit. More than 45,000 people attended a range of events from dazzling light projections and immersive performances to live music displays. With more than 17 local artists showcased and a dynamic mix of music, comedy, cabaret, and discussion, SPARK Ipswich showcased the creative pulse of the region.



### Ipswich Events Calendar

Council's 2024-2025 events calendar was packed with vibrant community celebrations and cultural showcases. In addition to Planes, Trains and Autos and SPARK Ipswich, council celebrated the festive season with Christmas in Ipswich and put a spotlight on the city's history with Galvanized, along with the Ipswich Show and Festival of Horsepower to showcase local pride.

### Free Water Safety Programs

Council focused on the safety of residents with a series of free water safety programs for children and adults. Free swimming lessons were offered for residents at Bundamba Swim Centre and Orion Lagoon in collaboration with the Royal Lifesaving Society Queensland. Council provides education on water safety through its SEAL Water Safety Program as a response to child drowning statistics.



### Revamped centre for Goodna and surrounding residents

A revamped community centre in Goodna will provide residents with improved access to council and community-run health and wellbeing programs. The centre, previously known as Goodna Cultural and Arts Centre, has been restored and renamed following damage from the 2022 floods. Council has taken over management of the centre to seek to better cater to the community's needs. The centre will host council's popular and affordable Active and Healthy program, offering activities such as boxing, Pilates, mobility yoga, and Zumba for various age groups.



### Silver Jubilee Sports Facility Clubhouse complete

The construction of the Silver Jubilee Sports Facility clubhouse at Spring Mountain is now complete. This \$3.5 million project, funded by the Australian Government and Council, includes a new clubhouse with amenities such as a club room, change rooms, a commercial kitchen, and a canteen. The facility, which incorporates sustainable features like solar cells and rainwater tanks, is fully accessible and will serve various local sporting clubs and community groups. The clubhouse is expected to enhance community engagement and support the growing demand for sports facilities in the rapidly expanding Spring Mountain area.



# SAFE, INCLUSIVE AND CREATIVE

## OPERATIONAL PLAN DELIVERABLES

The Safe, Inclusive and Creative theme has eight deliverables (catalyst and operational) listed for completion during 2024–2025. As of 30 June 2025, four deliverables are complete, three are on track – continuing and one is listed as other.

PROJECT TYPE	DELIVERABLE	PROJECT STATUS	BUDGET STATUS
Operational	Delivery of the Floodplain Risk Management program	🟢	🟢
Operational	Implementation of the 2022 Flood Recovery Review Recommendations	🟡	🟢
Operational	Development of Stormwater Management Strategy	🟡	🟢
Catalyst	Finalise and adopt Strengthening Ipswich Communities Plan*	🟡	⚠️
Catalyst	Updated Arts and Culture Strategy to include the Creative Industries Action Plan, renewed Art Gallery Plan and Public Art Plan*	🟢	🟢
Operational	Site due diligence and high-level concept planning for Ipswich Civic Centre redevelopment	🟢	🟢
Operational	Social Action Plan identifying and progressing community led solutions to address social and economic issues	🟡	🟢
Operational	Active Health Planning and Social Prescription Model to address, in association with the Health Care Service network, the health needs across the city	🟡	🟡

### DELIVERABLES STATUS KEY

🟢 ON TRACK - CONTINUING 🟡 NEEDS ATTENTION 🟠 AT RISK 🟡 OTHER 🟡 COMPLETE

### BUDGET STATUS KEY

🟢 ON TRACK ⚠️ UNDER ⬆️ OVER 🟡 OTHER 🟢 NO BUDGET ALLOCATED 🟡 PROJECT COMPLETE

## CATALYST PROJECTS

The Safe, Inclusive and Creative theme has 10 catalyst projects listed for completion over the five-year period. As of 30 June 2025, six have been completed, and four are ongoing.

IFUTURE CORPORATE PLAN CATALYST PROJECT	STATUS	PROGRESS	DURATION OF PLAN				
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Sale of the council buildings in South Street, Ipswich to West Moreton Health to allow for the expansion of health services in Ipswich.	■	100%	■				
A Creators of Ipswich initiative is established to progress the Arts and Culture Strategy implementation, and the outcomes of the 2020 Creators of Ipswich Summit including a framework for a creative economy in Ipswich, sources of funding for the sector, capacity building and a partnership between council and the creative sector to help guide planning and development.	■	100%	■	■	■		
Opening of the Ipswich Children's Library in the Nicholas Street Precinct.	■	100%	■				
Our New Planning Scheme will conserve and enhance the city's built heritage, as well as recognise the cultural landscape values.	■	100%	■	■	■	■	
Council Library Strategy and implementation plan to guide planning and development of libraries and their community services including public programming.	■	Ongoing	■	■	■	■	■
Strengthening Ipswich Communities Plan to understand the needs of the city to help strategically guide council's investment, programming and advocacy for community facilities and services.	■	100%	■	■	■	■	
Activation and integration of Tulumur Place, Ipswich Children's Library, Ipswich Central Library, Ipswich Civic Centre and Ipswich Art Gallery as a creative and cultural heart of the city with a strong representation and promotion of local artists.	■	Ongoing	■	■	■	■	■
Implementation of the Ipswich City Council Indigenous Accord 2020-2025 to acknowledge the commitment between council and our Aboriginal and Torres Strait Islander community.	■	Ongoing	■	■	■	■	■
Community Development Strategy and Implementation Plan to plan and respond to community needs and growth.	■	100%	■				
We will be inclusive in our engagement with the community using technology where we can to increase accessibility for all including closed captions, translation services, Wi-Fi, programming for our events, and exhibitions that represents and celebrates the diversity of our history and cultures	■	Ongoing	■	■	■	■	■

### DELIVERABLES STATUS KEY

■ PROJECT COMPLETED ■ ONGOING/TRANSITIONED TO BUSINESS AS USUAL  
■ PROGRESSING/PLANNED PROGRESSION ON PROJECT ■ CHANGED



# NATURAL AND SUSTAINABLE

## PERFORMANCE HIGHLIGHTS 2024-2025



### Strides made in salvinia weed management across Springfield Lakes waterways

More than 80 tonnes of the invasive weed salvinia has been removed from two key waterways in Springfield Lakes, through a coordinated effort by Ipswich City Council and developer Stockland. Salvinia, known for its rapid growth, was tackled using specialist equipment such as a spider excavator and an aquatic weed harvester. These tools proved effective in removing the weed from hard-to-access areas and dense mats on the water's surface. This initiative is part of a long-term strategy to manage salvinia growth and maintain the health and beauty of Springfield's waterways.

### Love took root in Ipswich for Mother's Day

The annual Trees for Mum event, held on Sunday 11 May 2025, brought the community together to improve waterways, discover local flora and fauna, and enjoy a day in nature. This beloved Ipswich tradition, which began in 2013, has seen thousands of native plants installed. This year, the event took place at Jack Barkley Park, North Booval, where participants helped create native habitat along Bundamba Creek. The project, funded by the Australian Government's Urban Rivers and Catchments Program and supported by council, aimed to create an environmental legacy by improving water quality, increasing native habitat, reducing bank erosion and restoring urban vegetation.





**Key Green Initiatives**

Ipswich City Council delivered several key environmental initiatives in 2024-2025, reinforcing its commitment to sustainability and green growth. The Urban Greening Plan 2022-2042 saw expanded vegetation cover in priority urban areas, enhancing biodiversity and liveability. Council continued its Enviroplan conservation network, protecting natural habitats and supporting community stewardship.



**Garden Organics Program**

Ipswich Waste Services distributed thousands of green lid bins during the process of upgrading the standard two-bin systems to a three-bin system during the financial year. Garden Organics bins were rolled out to help in diverting waste from landfill to dispose of green waste such as grass clippings, weeds and leaves. This change is expected to both reduce costs to rate payers and help the environment.



**Solar Panels**

Council's largest rooftop solar system has been installed on Ipswich Central Library, reducing council's carbon footprint by an estimated 230 tonnes of carbon dioxide every year and saving council thousands of dollars.



# NATURAL AND SUSTAINABLE

## OPERATIONAL PLAN DELIVERABLES

The Natural and Sustainable theme has eight deliverables (catalyst and operational) listed for completion during 2024–2025. As of 30 June 2025, six are on track – continuing, one is complete and one is at risk.

PROJECT TYPE	DELIVERABLE	PROJECT STATUS	BUDGET STATUS
Operational	Implement the Urban Rivers Program initiatives for 2024–2025	🟢	●
Catalyst	Implement the Natural Environment Strategy initiatives for 2024–2025*	●	⬇️
Operational	Implement the Urban Greening Plan initiatives for 2024–2025	●	●
Catalyst	SEQ City Deal: Development and implementation of a Sub-Regional Alliance Material Recovery Facility*	🟢	●
Operational	Implementation of the Resource Recovery Strategy initiatives for 2024–2025, including the on-going planning and delivery of enhanced resource recovery infrastructure	🟢	⬇️
Catalyst	Implementation of the Waste and Circular Economy Policy Transformation Directive including additional approved actions	🟢	●
Catalyst	Implementation of the Sustainability Strategy, including development of the renewal energy pathway*	🟢	●
Operational	Climate Risk Assessments undertaken across all council business areas	🟢	●

### DELIVERABLES STATUS KEY

🟢 ON TRACK - CONTINUING ● NEEDS ATTENTION ● AT RISK ● OTHER ● COMPLETE

### BUDGET STATUS KEY

● ON TRACK ⬇️ UNDER ⬆️ OVER ● OTHER ● NO BUDGET ALLOCATED ● PROJECT COMPLETE

## CATALYST PROJECTS

The Natural and Sustainable theme has seven catalyst projects listed for completion over the five-year period. As of 30 June 2025, two have been completed, one is progressing as multiyear project, three are ongoing and have transitioned to business as usual through internal process improvements, and one has been absorbed into another project.

IFUTURE CORPORATE PLAN CATALYST PROJECT	STATUS	PROGRESS	DURATION OF PLAN				
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Development and implementation of a Green Corridors Strategy to protect vegetation and wildlife living alongside our urban environment.	■	-					
We will capitalise on the strength of our existing waste industry by encouraging new clean industry opportunities that contribute to the local economy.	■	Ongoing	■	■	■	■	■
Natural Environment Policy and Strategy to provide council with a corporate position and strategic approach on how it will protect, enhance and restore the city's natural environment	■	100%	■	■			
Sustainability Strategy and implementation to balance the protection of the environment and the pursuit of prosperity to ensure quality of life for the people of Ipswich from generation to generation	■	67%	■	■	■	■	■
We are proactive in our regulatory services and community education to deter illegal dumping and littering	■	Ongoing	■	■	■	■	■
Our New Planning Scheme guides protection of our natural environment and encourages access to green community spaces	■	100%	■	■	■	■	
Implementation of the Waste and Circular Economy Transformation Directive program which includes: establishment of a waste code of practice to guide best practice among waste producers and operators advocacy for legislative reform to drive industry best practice waste management services planning protections for residential amenity a review of council's Materials Recovery Plan advocacy for Ipswich and active participation in the development and implementation of the Council of Mayors SEQ Waste Management Plan and the sub-regional alliance (Ipswich, Logan, Redland, Lockyer, Somerset) and other regional and sub-regional waste issues	■	Ongoing	■	■	■	■	■

**DELIVERABLES STATUS KEY**

- PROJECT COMPLETED
- ONGOING/TRANSITIONED TO BUSINESS AS USUAL
- PROGRESSING/PLANNED PROGRESSION ON PROJECT
- CHANGED



# A TRUSTED AND LEADING ORGANISATION

## PERFORMANCE HIGHLIGHTS 2024-2025

### People and Culture

Throughout 2024-2025, the People and Culture Branch made significant progress towards ensuring council is a trusted and leading organisation, supported for exceptional performance and has a workforce that is safe and accountable.

The 2024 Employee Experience survey had a 64 per cent participation rate with an overall employee engagement score of 62 per cent.

In line with legislative changes which placed a strong emphasis on proactive prevention and implementing comprehensive strategies to manage the risk of sexual harassment and sex-based harassment, Respect@Work workshops were delivered to a total of 220 leaders in 2024-2025. These interactive workshops require attendees to identify what actions need to stop, start or continue within our organisation to achieve a truly safe working environment. In addition to the workshops, a new Respect at Work Administrative Directive was approved and a prevention plan for managing the risk of sexual harassment and sex or gender-based harassment at work was implemented.

The focus on Vocational Pathways has continued with improvements made to the Trainee Program. The impact is clearly reflected in an expected 100% completion rate for the current cohort of 16 trainees. Further supporting our workforce planning and succession planning efforts, five of these trainees have already secured permanent employment with Ipswich City Council.

Council's Cultural Mentoring Program is now live with nine cultural mentors trained to provide guidance and support with creating a smooth cultural transition into the workplace. Three new Aboriginal and/or Torres Strait Islander employees participated in the inaugural year of the program.





## Safety and Wellbeing

### Workplace Safety and Wellbeing

The voluntary home buy-back program is part of the \$741 million Resilient. The Workplace Safety and Wellbeing (WSW) policy is supported by the recent addition of a sixth corporate value – Safety and Wellbeing – to the council’s Leadership Charter. The introduction of this value reinforces the commitment to safety as a core organisational priority. It promotes a shared responsibility across all levels of the organisation, ensuring that leaders, managers, supervisors, and workers consistently act in ways that protect the health and wellbeing of all workers and contribute to the achievement of key business objectives.

The WSW objectives have been updated and aligned with the People and Culture (P&C) strategy to ensure that safety goals complement broader P&C objectives. These updated objectives will serve as guiding principles to drive safety initiatives, reinforcing our commitment to not only mitigating risks and ensuring compliance but also fostering a robust safety culture and enhancing the health and wellbeing of all individuals working for or on behalf of the council.



### Leadership Within Council

Leadership development continued to be a focus through multiple programs:

- Leading Local Communities program for our Executive Leadership Team (ELT). ELT participated in a series of face-to-face workshops as well as both individual and team coaching sessions building focus and capability on driving organisational performance to deliver for our community.
- Branch Leadership Growth and Enhancement Series (BLGES) for Branch Managers. General Managers played a key role (cofacilitating with the Organisational Development Team) a series of five workshops covering Impact, Relationships, Accountability, Change and Performance. Each workshop challenged senior leaders to address critical issues facing council, collaboratively explored as ‘wicked problems’. Peer learning and coaching created opportunities for development, reflection, and meaningful interaction strengthening cross-departmental relationships.
- Continued delivery of the Inspiring Leaders Program for 48 participants across three cohorts
- Managing@ICC (which has standalone courses based on council’s values) has continued to be in demand with 130 participants.



# A TRUSTED AND LEADING ORGANISATION

## OPERATIONAL PLAN DELIVERABLES

The A Trusted and Leading Organisation theme has nine deliverables (catalyst and operational) listed for completion during 2024–2025. As of 30 June 2025, seven deliverables are on track – continuing and two are complete.

PROJECT TYPE	DELIVERABLE	PROJECT STATUS	BUDGET STATUS
Catalyst	Implement the People and Culture Strategy for 2024–2025 including: <ul style="list-style-type: none"> <li>▪ Diversity, Equity and Inclusion Action Plan</li> <li>▪ Managing psychosocial risks</li> <li>▪ 2024 Certified Agreement Bargaining</li> <li>▪ Supporting employees experiencing poor customer behaviours*</li> </ul>	🟢	🟡
Operational	Advocacy campaigns for the 2024 Queensland State Election and 2025 Australia Federal Election	🟢	🟢
Catalyst	Customer Experience Program including delivery of Voice of the Customer and Customer Journey Solution Designs*	🟢	🟢
Catalyst	Asset Management Plans for Ipswich Motorsport Precinct leases A (small) B, C, D and E	🟡	🟡
Operational	Implement iVolve initiatives for 2024–2025 including: <ul style="list-style-type: none"> <li>▪ HRM, Payroll and Timekeeping – Payroll and Timekeeping Implementation</li> <li>▪ Asset and Works Management – Vendor selection and implementation commenced</li> </ul>	🟢	🟢
Operational	Delivery of council's capital program 2024–2025	🟢	🟡
Operational	Delivery of the 2024–2025 Effective Asset Management Project milestones	🟢	🟢
Operational	New Conservation Management Plan for the Art Gallery and updated plans for Soldiers' Memorial Hall, the Incinerator Theatre and Woollen Mills	🟡	🟡
Operational	Commence community engagement on the new Corporate Plan 2026–2031	🟢	🟡

### DELIVERABLES STATUS KEY

🟢 ON TRACK - CONTINUING 🟡 NEEDS ATTENTION 🟠 AT RISK ⚪ OTHER 🟣 COMPLETE

### BUDGET STATUS KEY

🟢 ON TRACK 🟡 UNDER 🟠 OVER ⚪ OTHER 🟡 NO BUDGET ALLOCATED 🟣 PROJECT COMPLETE

## CATALYST PROJECTS

The A Trusted and Leading Organisation theme has seven catalyst projects listed for completion over the five-year period. As of 30 June 2025, one has been completed, one is progressing as a multiyear project, and five are ongoing and have transitioned to business as usual through internal process improvements.

IFUTURE CORPORATE PLAN CATALYST PROJECT	STATUS	PROGRESS	DURATION OF PLAN				
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Continue to lead the way with the Transparency and Integrity Hub as the first council in Australia to launch an online portal dedicated to transparency and integrity for financial and non-financial data and reporting.	■	Ongoing	■	■	■	■	■
Provide more opportunities for our elected representatives to interact with community members.	■	Ongoing	■	■	■	■	■
People and Culture Strategy implementation to develop an empowered, connected, resilient workforce and culture that supports us to perform at our best.	■	Ongoing	■	■	■	■	■
Develop new funding models to better meet the demands of our rapid growth across the Local Government Area.	■	Ongoing	■	■	■	■	■
Open Data initiative to publish more information in a meaningful way that is of value to the community and council.	■	Ongoing	■	■	■	■	■
Customer Experience Strategy and implementation plan to make life easier for our customers by having the best possible experience when using or looking for information about our services and dealing with us.	■	100%	■	■	■		
Delivery of the iVolve project to implement council's technology solution for the future, to drive better value for money, more integrated service delivery and improved customer experience.	■	45%	■	■	■	■	■

### DELIVERABLES STATUS KEY

■ PROJECT COMPLETED ■ ONGOING/TRANSITIONED TO BUSINESS AS USUAL  
 ■ PROGRESSING/PLANNED PROGRESSION ON PROJECT ■ CHANGED



# LEGISLATED INFORMATION



## COMMITTEE STRUCTURE AND MEMBERSHIP

Council conducts its business at meetings that are open to public attendance and live streamed. Council's standing committees consider a range of issues and make recommendations to meetings of full council. Council's committee structure as at 30 June 2025 can be found below.

Please note information on Audit and Risk Management Committee can be found on [page 56](#).

### INFRASTRUCTURE, PLANNING AND ASSETS COMMITTEE

#### MEMBERSHIP

Councillor Andrew Antonioli (Chairperson)  
 Councillor Paul Tully (Deputy Chairperson)  
 Councillor Teresa Harding (Mayor)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor David Cullen (member until resignation from Council on 30 August 2024)  
 Councillor Jim Madden  
 Councillor Marnie Doyle (appointed 12 September 2024)  
 Councillor Pye Augustine (appointed 30 April 2025)  
 Councillor David Martin (appointed 28 November 2024)

### FINANCE AND GOVERNANCE COMMITTEE

#### MEMBERSHIP

Councillor Paul Tully (Chairperson)  
 Councillor Jacob Madsen (Deputy Chairperson)  
 Councillor Teresa Harding (Mayor)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor Andrew Antonioli  
 Councillor Jim Madden  
 Councillor Marnie Doyle (appointed 12 September 2024)

### COMMUNITY AND SPORT COMMITTEE

#### MEMBERSHIP

Councillor Jacob Madsen (Chairperson)  
 Councillor Pye Augustine (Deputy Chairperson)  
 Councillor Teresa Harding (Mayor)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor Andrew Antonioli  
 Councillor Jim Madden  
 Councillor David Martin (appointed 28 November 2024)  
 Councillor Marnie Doyle (appointed 27 March 2025)

### ECONOMIC AND CULTURAL DEVELOPMENT COMMITTEE

#### MEMBERSHIP

Councillor Pye Augustine (Chairperson)  
 Councillor Marnie Doyle (Deputy Chairperson) (appointed 24 October 2024)  
 Councillor Teresa Harding (Mayor)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor Andrew Antonioli  
 Councillor Jacob Madsen (appointed 12 September 2024)  
 Councillor Jim Madden (appointed 12 September 2024)  
 Councillor David Martin (appointed 28 November 2024)  
 Councillor David Cullen (Deputy Chairperson until resignation from Council on 30 August 2024)

### ENVIRONMENT AND SUSTAINABILITY COMMITTEE

#### MEMBERSHIP

Councillor Jim Madden (Chairperson)  
 Councillor Andrew Antonioli (Deputy Chairperson)  
 Councillor Teresa Harding (Mayor)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor Pye Augustine  
 Councillor Jacob Madsen

*The membership table has been updated following adoption on 25 October 2025 to include all committees.*

## ADVISORY COMMITTEES

### ADVOCACY ADVISORY COMMITTEE

*(Reporting to the Economic and Cultural Development Committee)*

#### MEMBERSHIP

Councillor Teresa Harding (Mayor and Chairperson)  
 Councillor Marnie Doyle (Deputy Chairperson)  
 Councillor Pye Augustine  
 Councillor David Cullen (member until resignation from Council on 30 August 2024)  
 Councillor Jim Madden  
 Councillor David Martin (appointed 29 May 2025)

### REGULATION ADVISORY COMMITTEE

*(Reporting to the Finance and Governance Committee)*

#### MEMBERSHIP

Councillor Paul Tully (Chairperson)  
 Councillor Jim Madden (Deputy Chairperson)  
 Councillor Marnie Doyle  
 Councillor Andrew Antonioli

The following Advisory Committees were established at the Council Ordinary meeting of 12 September 2024.

### LIBRARIES AND CUSTOMER SERVICES ADVISORY COMMITTEE

*(Reporting to the Community and Sport Committee)*

#### MEMBERSHIP

Councillor Jacob Madsen (Chairperson)  
 Councillor Pye Augustine (Deputy Chairperson)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor Andrew Antonioli  
 Councillor Jim Madden

### SPORT AND RECREATION ADVISORY COMMITTEE

*(Reporting to the Community and Sport Committee)*

#### MEMBERSHIP

Councillor Jacob Madsen (Chairperson)  
 Councillor Pye Augustine (Deputy Chairperson)  
 Councillor Nicole Jonic (Deputy Mayor)  
 Councillor Andrew Antonioli  
 Councillor Jim Madden

The following Advisory Committee was established at the Council Ordinary Meeting of 29 May 2025 for a period of six months:

### MULTICULTURAL ADVISORY COMMITTEE

*(Reporting to the Community and Sport Committee)*

#### MEMBERSHIP

Councillor Pye Augustine (Chairperson)  
 Councillor Jacob Madsen (Deputy Chairperson)  
 Councillor Marnie Doyle  
 Councillor Andrew Antonioli  
 Councillor David Martin

## AUDIT AND RISK MANAGEMENT COMMITTEE

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

### AUDIT AND RISK MANAGEMENT COMMITTEE (AS AT 30 JUNE 2025)

<b>MEMBERSHIP</b>	Deputy Mayor Nicole Jonic and Councillor Andrew Antonioli External Members: Robert Jones (Chairperson), Martin Power and Dr Annette Quayle (Resigned 28 May 2025 – Replacement process in progress)
-------------------	--

Activity description	2023-2024	2024-2025
Audit and Risk Management Committee meetings held	5	5
Internal Audit recommendations reviewed and finalised	47	73
Internal Audit reports/tasks reviewed	11	12
External Audit recommendations reviewed and finalised	8	15
External Audit reports reviewed	2	2
Ad Hoc recommendations reviewed and finalised	10	2

## COUNCILLOR MEETING ATTENDANCE

Section 186 of the *Local Government Regulation 2012* requires a local government's annual report to contain details on the number of local government meetings that each councillor attended during the financial year. All councillors are required to attend Ordinary and Special meetings. Councillors are not required to attend committees they are not a member of.

COMMITTEE ACRONYM AND NAME	
<b>AAC</b>	Advocacy Advisory Committee
<b>ARMC</b>	Audit and Risk Management Committee
<b>COM</b>	Council Ordinary Meeting
<b>CSC</b>	Community and Sport Committee
<b>ECDC</b>	Economic and Cultural Development Committee
<b>ESC</b>	Environment and Sustainability Committee
<b>FGC</b>	Finance and Governance Committee
<b>IPAC</b>	Infrastructure, Planning and Assets Committee
<b>LCSC</b>	Libraries and Customer Services Advisory Committee
<b>MAC</b>	Multicultural Advisory Committee
<b>RAC</b>	Regulation Advisory Committee
<b>SCM</b>	Special Council Meeting
<b>SEDCD</b>	Special Economic and Cultural Development Committee
<b>SRAC</b>	Sport and Recreation Advisory Committee

■ Indicates Committee membership

Councillor David Cullen resigned from Council on 30 August 2024  
 Councillor David Martin was elected to Council on 6 November 2024

Committee Membership September 2024 – June 2025	ARMC	SARMC	CSC	ECDC	SEDC	ESC	FGC	IPAC	COM	SCM	TOTAL
<b>Number of Meetings</b>	<b>5</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>2</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>2</b>	<b>76</b>
<b>Mayor Harding</b>			9	9	2	9	9	9	12	2	61
<b>Cr Madsen</b>			10	8 <sup>1</sup>		10	10	2	12	2	54
<b>Cr Augustine</b>			10	11	2	10	10	10 <sup>2</sup>	12	2	67
<b>Cr Jonic</b>	3	-	9	10	1	9	9	9	11	2	63
<b>Cr Tully</b>			1				11	11	12	2	37
<b>Cr Doyle</b>			7 <sup>3</sup>	11 <sup>4</sup>	2	4 <sup>5</sup>	11 <sup>4</sup>	11 <sup>4</sup>	12	2	60
<b>Cr Antonioli</b>	4	-	11	11	2	11	11	11	12	2	75
<b>Cr Cullen</b> (resigned from Council 30 August 2024)			2	2	2	1	2	2	2	-	13
<b>Cr Martin</b>			7 <sup>6</sup>	7 <sup>6</sup>	1	5	7	7 <sup>6</sup>	8	-	42
<b>Cr Madden</b>			11	11 <sup>7</sup>	2	11	11	11	12	2	71

- Councillor Jacob Madsen joined Economic and Cultural Development Committee from October 2024, attending seven meetings as a member and one as an observer.
- Councillor Pye Augustine joined Infrastructure, Planning and Assets Committee from May 2025, attending two meetings as a member and eight as an observer.
- Councillor Marnie Doyle joined Community and Sport and Environment and Sustainability Committee from April 2025, attending three meetings as a member and four as an observer.
- Councillor Marnie Doyle joined Infrastructure, Planning and Assets Committee, Finance and Governance Committee and Economic and Cultural Development Committee from October 2024, attending eight meetings of each committee as a member and three as an observer.
- Councillor Marnie Doyle joined Environment and Sustainability Committee from April 2025, attending one meeting as a member and three as an observer.
- Councillor David Martin joined Infrastructure, Planning and Assets Committee, Community and Sport Committee and Economic and Cultural Development Committee from December 2024, attending six meetings of each committee as a member and one as an observer.
- Councillor Jim Madden joined Economic and Cultural Development Committee from October 2024, attending eight meetings as a member and three as an observer.

Advisory Committee Memberships	AAC	RAC	LCSC	SRAC	MAC	TOTAL
<b>Number of Meetings</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>12</b>
<b>Mayor Harding</b>	4	1				5
<b>Cr Madsen</b>	3	1	2	2	-	8
<b>Cr Augustine</b>	4	3	2	2	-	11
<b>Cr Jonic</b>	1		2	2		5
<b>Cr Tully</b>		4				4
<b>Cr Doyle</b>	4	3	1	1	-	9
<b>Cr Antonioli</b>	3	4	2	2	-	11
<b>Cr Cullen</b> (resigned from Council on 30 August 2024)	-	1				1
<b>Cr Martin</b>	2 <sup>1</sup>	1	2	2	-	7
<b>Cr Madden</b>	3	4	2	2		11

- Cr Martin joined Advocacy Advisory Committee from 29 May 2025, attending two meetings as an observer. No meetings were held after appointment.

Formatting on the above tables has been updated following adoption on 30 October 2025. Bullet points were replaced with footnotes to ensure consistency with table data.

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

ATTENDANCE VIA AUDIO-LINK	
COUNCIL ORDINARY MEETING	<p><b>25 July 2024</b> – Councillor Nicole Jonic (M)  <b>27 February 2025</b> – Councillor Nicole Jonic (M)  <b>25 July 2024</b> – Councillor David Cullen (M)  <b>22 August 2024</b> – Councillor David Cullen (M)</p>
INFRASTRUCTURE, PLANNING AND ASSETS COMMITTEE	<p><b>20 May 2025</b> – Councillor David Martin (M)  <b>20 May 2025</b> – Councillor Jacob Madsen (NM)  <b>20 May 2025</b> – Councillor Nicole Jonic (M)  <b>16 July 2024</b> – Councillor David Cullen (M)  <b>13 August 2024</b> – Councillor David Cullen (M)</p>
FINANCE AND GOVERNANCE COMMITTEE	<p><b>20 May 2025</b> – Councillor David Martin (NM)  <b>20 May 2025</b> – Councillor Jacob Madsen (M)  <b>20 May 2025</b> – Councillor Nicole Jonic (M)  <b>16 July 2024</b> – Councillor David Cullen (NM)  <b>13 August 2024</b> – Councillor David Cullen (NM)  <b>18 March 2025</b> – Councillor Andrew Antonioli (M)</p>
COMMUNITY AND SPORT COMMITTEE	<p><b>20 May 2025</b> – Councillor David Martin (M)  <b>20 May 2025</b> – Councillor Jacob Madsen (M)  <b>20 May 2025</b> – Councillor Nicole Jonic (M)  <b>16 July 2024</b> – Councillor David Cullen (NM)  <b>13 August 2024</b> – Councillor David Cullen (NM)  <b>18 March 2025</b> – Councillor Andrew Antonioli (M)</p>
ECONOMIC AND CULTURAL DEVELOPMENT COMMITTEE	<p><b>20 May 2025</b> – Councillor David Martin (M)  <b>20 May 2025</b> – Councillor Jacob Madsen (M)  <b>13 August 2024</b> – Councillor Nicole Jonic (M)  <b>20 May 2025</b> – Councillor Nicole Jonic (M)  <b>16 July 2024</b> – Councillor David Cullen (M)  <b>13 August 2024</b> – Councillor David Cullen (M)  <b>3 December 2024</b> – Councillor Pye Augustine (M)  <b>18 March 2025</b> – Councillor Andrew Antonioli (M)</p>
ENVIRONMENT AND SUSTAINABILITY COMMITTEE	<p><b>20 May 2025</b> – Councillor David Martin (NM)  <b>20 May 2025</b> – Councillor Jacob Madsen (M)  <b>20 May 2025</b> – Councillor Nicole Jonic (M)  <b>13 August 2024</b> – Councillor David Cullen (NM)  <b>18 March 2025</b> – Councillor Andrew Antonioli (M)</p>
SPECIAL ECONOMIC AND CULTURAL DEVELOPMENT COMMITTEE	<p><b>25 July 2024</b> – Councillor David Cullen (M)  <b>20 August 2024</b> – Councillor David Cullen (M)</p>
ADVOCACY ADVISORY COMMITTEE	<p><b>21 November 2024</b> – Mayor Teresa Harding (M)  <b>8 May 2025</b> – Councillor Jacob Madsen (NM)</p>
REGULATION ADVISORY COMMITTEE	<p><b>5 February 2025</b> – Councillor Paul Tully (M)  <b>5 June 2025</b> – Councillor Jacob Madsen (NM)  <b>5 August 2024</b> – Councillor David Cullen (NM)</p>
LIBRARIES AND CUSTOMER SERVICES ADVISORY COMMITTEE	<p><b>23 April 2025</b> – Councillor Andrew Antonioli (M)</p>
SPORT AND RECREATION ADVISORY COMMITTEE	<p><b>21 November 2024</b> – Councillor Nicole Jonic (M)  <b>23 April 2025</b> – Councillor Marnie Doyle (NM)  <b>23 April 2025</b> – Councillor Andrew Antonioli (M)</p>
MULTICULTURAL ADVISORY COMMITTEE	N/A
AUDIT AND RISK MANAGEMENT COMMITTEE	<p><b>9 October 2024</b> – Councillor Nicole Jonic (M) (virtual meeting)  <b>9 October 2024</b> – Councillor Andrew Antonioli (M) (virtual meeting)</p>

(M) – Member

(NM) – Non-Member

## COUNCILLOR REMUNERATION

In accordance with section 186 of the *Local Government Regulation 2012*, the following table details the total remuneration including superannuation contributions, paid to each Councillor during the 2024–2025 financial year:

COUNCILLOR	DIVISION	REMUNERATION	SUPERANNUATION CONTRIBUTION	TOTAL REMUNERATION
<b>Teresa Harding</b>	Mayor	\$229,536	\$28,692	<b>\$258,228</b>
<b>Pye Augustine</b>	Division 1	\$137,721	\$17,215	<b>\$154,936</b>
<b>Jacob Madsen</b>	Division 1	\$137,721	\$17,215	<b>\$154,936</b>
<b>Nicole Jonic</b>	Division 2	\$156,090	\$19,511	<b>\$175,601</b>
<b>Paul Tully</b>	Division 2	\$137,721	\$17,215	<b>\$154,936</b>
<b>Andrew Antonioli</b>	Division 3	\$137,721	\$17,215	<b>\$154,936</b>
<b>Marnie Doyle</b>	Division 3	\$137,721	\$17,215	<b>\$154,936</b>
<b>David Cullen</b> (resigned from council 30 August 2024)	Division 4	\$24,871	\$3,109	<b>\$27,980</b>
<b>Jim Madden</b>	Division 4	\$137,721	\$17,215	<b>\$154,936</b>
<b>David Martin</b> (commenced 6 November 2024)	Division 4	\$90,205	\$11,275	<b>\$101,480</b>
<b>Total</b>		<b>\$1,327,028</b>	<b>\$165,877</b>	<b>\$1,492,905</b>

## COUNCILLOR EXPENSES

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

During the 2024–2025 financial year, councillors were provided with facilities and equipment, and reimbursed for costs incurred for legitimate business expenses as well as the costs of representing the city in their elected role.

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

COUNCILLOR	EXPENSES AND REIMBURSEMENTS	TRANSPORTATION ALLOWANCE	TOTAL (\$)
<b>Teresa Harding</b>	\$31,331	\$25,480	<b>\$56,811</b>
<b>Pye Augustine</b>	\$18,701	\$22,423	<b>\$41,124</b>
<b>Jacob Madsen</b>	\$6,932	\$22,423	<b>\$29,355</b>
<b>Nicole Jonic</b>	\$9,134	\$22,423	<b>\$31,557</b>
<b>Paul Tully</b>	\$6,530	\$22,423	<b>\$28,953</b>
<b>Andrew Antonioli</b>	\$19,069	\$22,423	<b>\$41,492</b>
<b>Marnie Doyle</b>	\$23,149	\$22,423	<b>\$45,572</b>
<b>David Cullen*</b>	\$1,516	\$4,049	<b>\$5,565</b>
<b>Jim Madden</b>	\$7,897	\$22,423	<b>\$30,320</b>
<b>David Martin**</b>	\$5,696	\$14,686	<b>\$20,382</b>
<b>Total</b>	<b>\$129,955</b>	<b>\$201,176</b>	<b>\$331,131</b>

\* resigned from council 30 August 2024

\*\*commenced 6 November 2024

Additional organisational costs of \$147,530.65 that are not directly attributed to an individual were also incurred during this period. Transactional details of these and other councillor expenses can be viewed on the [Transparency and Integrity Hub](#).

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

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

**VIEW: Councillor Expenses Reimbursement and Administrative Support Policy**

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

## COUNCILLOR CONDUCT DISCLOSURES

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

### COUNCILLOR CONDUCT DISCLOSURES

**In relation to councillors, the annual report must contain:**

REQUIREMENT	REPORT	REFERENCE
<ul style="list-style-type: none"> <li>▪ The total number of the following during the financial year</li> </ul>		
a) orders made under section 150I(2) of the <i>Local Government Act 2009</i> (LGA)	0	LGR s186(d)(i)
b) orders made under section 150IA(2)(b) of the LGA	0	LGR s186(d)(ii)
c) orders made under section 150AH(1) of the LGA	0	LGR s186(d)(iii)
d) decisions, orders, and recommendations made under section 150AR(1) of the LGA	0	LGR s186(d)(iv)
<ul style="list-style-type: none"> <li>▪ Each of the following during the financial year</li> </ul>		
a) The name of each councillor for whom a decision, order or recommendation under section 150I(2), 150IA(2)(b), 150AH(1) or 150 AR(1) of the LGA was made	-	LGR s186(e)(i)
b) A description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors	-	LGR s186(e)(ii)
c) A summary of the decision, order or recommendation made for each councillor	-	LGR s186(e)(iii)

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

REQUIREMENT	REPORT	REFERENCE
<ul style="list-style-type: none"> <li>▪ Complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government</li> </ul>	9	LGR s186(1)(f)(i)
<ul style="list-style-type: none"> <li>▪ Matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission</li> </ul>	1	LGR s186(1)(f)(ii)
<ul style="list-style-type: none"> <li>▪ Notices given under section 150R(2) of the LGA</li> </ul>	10	LGR s186(1)(f)(iii)
<ul style="list-style-type: none"> <li>▪ Notices given under section 150S(2)(a) of the LGA</li> </ul>	0	LGR s186(1)(f)(iv)
<ul style="list-style-type: none"> <li>▪ Occasions information was given under section 150AF(3)(a) of the LGA</li> </ul>	0	LGR s186(1)(f)(v)
<ul style="list-style-type: none"> <li>▪ Occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected conduct breach of a councillor</li> </ul>	0	LGR s186(1)(f)(vi)
<ul style="list-style-type: none"> <li>▪ Applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach</li> </ul>	2	LGR s186(1)(f)(vii)
<ul style="list-style-type: none"> <li>▪ The total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year</li> </ul>	1	LGR s186(1)(g)

## COUNCILLOR CONDUCT DISCLOSURES

REQUIREMENT	REPORT	REFERENCE
<ul style="list-style-type: none"> <li>▪ For suspected conduct breaches the subject of a referral notice mentioned in paragraph (g) above                             <ul style="list-style-type: none"> <li>– the total number of suspected conduct breaches; and</li> <li>– the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA</li> </ul> </li> </ul>	0	LGR s186(1)(h)
<ul style="list-style-type: none"> <li>▪ The number of decisions made by the local government under section 150AG(1) of the LGA during the financial year</li> </ul>	1	LGR s186(1)(i)
<ul style="list-style-type: none"> <li>▪ The number of matters not decided by the end of the financial year under section 150AG(1) of the LGA</li> </ul>	0	LGR s186(1)(j)
<ul style="list-style-type: none"> <li>▪ The average time taken by the local government in making a decision under section 150AG(1) of the LGA</li> </ul>	183 days	LGR s186(1)(k)

## SENIOR MANAGEMENT REMUNERATION

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

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

Council's Executive Leadership Team (ELT), which consists of the Chief Executive Officer and five departmental General Managers, provide oversight of the strategic, tactical, and operational planning and

activities of the local government. The ELT members are engaged on fixed term contracts.

As at 30 June 2025, the following senior management contract packages were paid:

- four senior contract employees with a total remuneration package in the range of \$300,000–\$399,999
- one senior contract employee with a total remuneration package in the range of \$400,000–\$499,999
- one Chief Executive Officer with a total remuneration package of \$523,852.

The total of the remuneration packages payable to council's senior management as at 30 June 2025 equated to \$2,305,801.

## OVERSEAS TRAVEL

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

During the 2024–2025 financial year there was one overseas trip undertaken by councillors or local government employees.

COUNCILLOR	DIVISION	DATE/S	DESTINATION	REASON	COST
<b>Mayor Teresa Harding</b>	Mayor	29 January 2025 to 14 February 2025	<ul style="list-style-type: none"> <li>▪ Japan – Nerima</li> <li>▪ Singapore</li> <li>▪ Manchester</li> <li>▪ Paris</li> </ul>	Sister City Delegation to Nerima & Council of Mayors (SEQ) International Delegation – 2025 Singapore and Europe Mission	<b>\$3,616.58*</b>
<b>Councillor Marnie Doyle</b>	Division 3	29 January 2025 to 3 February	<ul style="list-style-type: none"> <li>▪ Japan – Nerima</li> </ul>	Sister City Delegation to Nerima	<b>\$5,301.87</b>
<b>Total</b>					<b>\$7,924.19</b>

\*Council of Mayors (SEQ) covers the costs of Mayors' participation in the 2025 Singapore and Europe Mission

## EMPLOYEE OVERSEAS TRAVEL

Council's Representation of the City at Official Functions Policy governs employee domestic and international travel in an official capacity.

EMPLOYEE	POSITION	DATE/S	DESTINATION	REASON	COST
Melissa Fitzgerald	Chief of Staff, Office of the Mayor	29 January 2025 to 14 February 2025	<ul style="list-style-type: none"> <li>▪ Japan – Nerima</li> <li>▪ Singapore</li> <li>▪ Manchester</li> <li>▪ Paris</li> </ul>	Sister City Delegation to Nerima & Council of Mayors (SEQ) International Delegation – 2025 Singapore and Europe Mission	\$13,973.35
<b>Total</b>					<b>\$13,973.35</b>

## ADMINISTRATIVE ACTION COMPLAINTS

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

(a) is about an administrative action of a local government, including the following, for example:

- a decision, or a failure to make a decision, including a failure to provide a written statement of reasons for a decision
- an act, or a failure to do an act
- the formulation of a proposal or intention
- the making of a recommendation
- is made by an affected person.

### Council's complaints management process

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

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

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

- a Complaints Management Framework (the framework), policy and procedure publicly available on council's website, which guides complaint handling staff to effectively manage complaint matters
- a specialised Complaints Management Team (CMT) as the centralised intake point of complaint matters

- complaints managed by complaints handling specialists in the CMT and reviewed by Complaints Management team lead where necessary
- competent staff trained in 'complaints and conflict management' and 'dealing with difficult people'.

Information on the CMS and how to lodge a complaint are publicly available on the council's website or by contacting the CMT directly at [cmt@ipswich.qld.gov.au](mailto:cmt@ipswich.qld.gov.au)

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

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

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

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

- **GC** – General Complaint which represents a STAGE 1 review by the CMT. This is an Administrative Action Complaint categorised this way for reporting purposes
- **AA** – Administrative Action Complaint which represents a STAGE 2 review by the CMT
- **IR** – Internal Review which represents a STAGE 3 review by the Complaints Management Team Leader

- **SC** – Staff Complaint, which represents a Staff Behaviour Complaint
- **PC** – Privacy Complaint, which represents a complaint on a privacy breach by council
- **HR** – Human Rights Complaint – which represents a complaint on council impacting on an individual’s human rights
- **OMB** – Which represents the Queensland Ombudsman’s Office reviewing a matter that has been closed by the council after exhausting all review stages
- **UCC** – The management of unreasonable customer conduct (generally by implementing communication plans to promote positive engagement).

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

The following table depicts figures on all feedback matters received by the CMT during the 2024–2025 period:

CUSTOMER FEEDBACK RECEIVED 2024–2025	TOTAL
Number of all feedback matters received	<b>732</b>
Administrative Action Complaints received	<b>289</b>
Number of Privacy Complaints Received and Resolved	<b>2</b>
Number of Compliments Received and Acknowledged	<b>53</b>
Number of Enquiries Received and Resolved	<b>332</b>
Number of Suggestions Received and Acknowledged	<b>47</b>
Unreasonable Customer Conduct Plans implemented	<b>2</b>

During this reporting period, a new process has been implemented whereby all customer compliments are now being received by the CMT. To improve staff engagement, in response to a compliment being received, a “Pat on the Back” post on council’s intranet is created by the CMT so peer recognition can be achieved. Under the new process all positive customer feedback is filtered to supervisors for their awareness.

This reporting period saw another significant increase in customer enquiries to the CMT (up from 186 last financial year) which continues to demonstrate that council customers are successfully engaging in self-service on the website and are utilising the online customer feedback form to engage with council.

Customer enquiries can be complex and require investigation by the CMT to ensure an appropriate response is provided. To demonstrate council’s commitment to using complaints data to improve its service delivery and measure the efficacy on how the CMT are managing customer enquiries, a change to how complaint data is being captured will be implemented in the new financial year to enable council to report on how many customer enquiries progress to a complaint.

The following table depicts figures on administrative action complaint matters received during the 2024–2025 period in accordance with section 187 (a)–(b) in the *Local Government Regulation 2012*:

ADMINISTRATIVE ACTION COMPLAINTS RECEIVED 2024–2025	TOTAL
Number of Administrative Action Complaints resolved at Stage 1	<b>289</b>
Number of Administrative Action Complaints escalated to and resolved at Stage 2	<b>0/0</b>
Number of Administrative Action Complaints escalated to and resolved at Stage 3	<b>0/0</b>
Number of matters reviewed by the Office of the Queensland Ombudsman	<b>1</b>
Number of Unresolved Administrative Action Complaints carried over from 2023–2024 and resolved in 2024–2025 (one at Stage 1)	<b>1</b>

With no Administrative Action Complaint matters requiring a further internal review and one matter reviewed by the Queensland Ombudsman’s Office during this reporting period, council has successfully demonstrated its continued commitment to ensuring best practice in effective complaints management.

The resolution and review rates demonstrate council’s commitment to effectively dealing with not just Penalty Infringement Notice reviews and Administrative Action Complaints, but all feedback received, and speaks to the efficacy of council’s CMS.

All complaint management documents are subject to regular review by the Strategy, Governance and Performance Branch to ensure legislative compliance and that council’s business processes provide for a satisfactory resolution outcome.

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

### Penalty Infringement Notice reviews

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

## Figures on infringement reviews received during 2024–2025

The data on PINs reviewed is based on requests received during those time periods

Number of PINs reviewed and review rate ratio compared to number of PINs issued:

PIN INFORMATION	JULY–SEP 2024	OCT–DEC 2024	JAN–MAR 2025	APR–JUN 2025	TOTALS 2024–2025
PINs REVIEWED	534	590	658	905	<b>2,687</b>
REVIEW RATIO	1:7.1	1:6.6	1:8.7	1:7	<b>1:7.4</b>

## Right to Information and Information Privacy Applications

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

- **Section 8(d) RTI Regulation** – Number of pages included in a disclosure log under Section 78 of the *Right to Information Act 2009* total number of pages – 302 pages.
- **Section 8(j) RTI Regulation** – Amount of fees and charges received under the *Right to Information Act 2009* – \$648.75.

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

NUMBER OF APPLICATIONS RECEIVED	RECEIVED	NO. WITHDRAWN	FINALISED 30 JUNE 2025
Access under the <i>RTI Act</i>	36	5	28
Access under the <i>IP Act</i>	6	0	5

During the reporting period 66 external legislative requests for information were received and responded to.

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

## PUBLIC SECTOR ETHICS DISCLOSURES

Pursuant to the provisions of the *Public Sector Ethics Act 1994* (PSEA) 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.

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

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

Council's Code of Conduct training has a two-year validity period which has resulted in 1,581 employees completing the training and having the desired level of currency. Within the past 12 months, 707 employees

have completed the training either as part of council's induction sessions or in line with the two-year mandatory refresher training.

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

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

Other training modules undertaken that support the PSEA are:

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

---

## PARTICULAR RESOLUTIONS

---

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

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

---

## LOCAL GOVERNMENT COOPERATION

---

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

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

During the 2024–2025 financial year, no service, facility or activity was supplied by another local government for which a special rate or charge was levied.

---

## REGISTERS AND RECORDS

---

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

Council meets these requirements by having the following:

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

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

### More information

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

**View:** List of Registers

---

## INTERNAL AUDIT OPERATIONS

---

Section 105 of the *Local Government Act 2009* indicates each local government must establish an efficient and effective internal audit function. Section 190(1)(h) of the *Local Government Regulation 2012* also requires a local government's annual report to include a report on internal audit for the financial year.

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

## Authority and independence

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

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

## Internal Audit's approach and coverage

Council's annual Internal Audit Plan that includes the three-year Strategic Internal Audit Plan are developed on an integrated risk basis as opposed to conducting audits on a rotational basis. The audit plans are presented to the Audit and Risk Management Committee for consideration, approval and ultimately for adoption by council. The Chief Audit Executive has also updated the Integrated Risk Based Internal Audit Whitepaper that this approach is based on for the Institute of Internal Auditors (IIA) Australia.

## Reporting

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

## Ethics and values

Internal Audit seeks to be influential in efforts to establish a culture that embraces ethics, honesty,

and integrity within the organisation. The International Professional Practices Framework® (IPPF®), which organises the IIA's authoritative body of knowledge on the professional practice of internal auditing, was updated in 2024. Three components comprise the IPPF, namely Global Internal Audit Standards, Topical Requirements and Global Guidance.

## Professional staff qualifications and experience

There is a strong focus on training, learning and professionalism due to Internal Audit's exposure to high risk, and complex problem areas. As at 30 June 2025, Internal Audit staff were well qualified and had relevant experience in internal auditing and investigations, as well as holding various professional affiliations and qualifications.

## External quality assessment of Internal Audit Branch

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

## Client feedback result

At the completion of audit assignments, clients are asked for feedback and their assessment on the performance of each audit. The assessments for audits conducted during the 2024–2025 year achieved an average satisfaction rating of 73 per cent in meeting requirements.

The Chief Audit Executive was awarded a lifetime 'Bob McDonald Award' by the Institute of Internal Auditors (IIA) Australia in recognition of his outstanding service to the internal audit profession in Australia and the Chief Audit Executive and council's Ethical Standards Manager are presenting at conferences on lessons learnt.

## Future challenges for the Internal Audit Branch

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

## Audits Completed in 2024–2025 and Status of the 2024–2025 Audit Program as at 30 June 2025

The result of the 2024–2025 Audit Program is detailed in the following table. The number of audits were reduced on request of management to be more focussed towards deeper dives and proactive involvement in projects.

AUDIT NAME	STATUS
Accounts Payable (from previous year)	Completed but ongoing
Data Management and Retention (from previous year)	Completed
Grants received by Council and delivery of associated projects (from previous year)	Completed
Waste Collection (from previous year)	Completed
Ageing Infrastructure Assets	Completed
Artificial Intelligence Usage	Completed
Asset Management Project	Completed
Central Business District Development	Completed
Customer Credit Card and Cash Payments Processes	Completed
Electric Vehicle Charging Stations	Completed
Enterprise Resource Planning (ERP)	Completed but ongoing
Financial Sustainability	Completed
Gifts and Benefits/Registers of Interests	Completed
Human Resources and Payroll Project	Completed but ongoing
Identifying and Dealing with False Information	Completed
Procurement Processes	In progress
Psychosocial Requirements	In progress
Third Party/Vendor Management	In progress
Waste Landfill	In progress

## BENEFICIAL ENTERPRISES

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

In accordance with section 41 of the *Local Government Act 2009*, no beneficial enterprises were conducted by council during the 2024–2025 financial year.

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

**Greenovate Pty Ltd** – This entity is a collaboration between Ipswich City Council, Redland City Council and Logan City Council. The primary objectives of the entity are to design, build, operate, maintain, manage and own a materials recovery facility to initially service the local government areas of the shareholding councils. The construction of the materials recovery facility has been initiated, however trading activity is yet to commence.

## 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 2024–2025, council undertook the following business activities to which it applied the Code of Competitive Conduct:

- building certification
- roads and drainage.

In 2024–2025, 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 2024–2025 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 2024–2025 financial year.

## COMMERCIAL BUSINESS UNIT

### Ipswich Waste Services Performance 2024–2025

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 2024–2025 financial year:

- household general waste, green waste and recycling collection
- dead animal collection
- park bin collection
- street litter bin collection
- Riverview Resource Recovery Centre
- Rosewood Resource Recovery Centre
- household hazardous waste drop-off day
- industrial general waste collection
- industrial cardboard collection
- industrial commingled recycling collection
- skip bins
- hook 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 2024–2025 financial year:

YTD	FY25		
	ACTUAL (\$'000')	BUDGET (\$'000')	VARIANCE (\$'000')
Operational Revenue	70,324,975	68,393,987	1,930,988
Operational Expenditure	61,315,172	60,637,337	677,835
Surplus/ Deficit on Expenditure	9,009,803	7,756,650	1,253,153
% Profit Margin	12.8%	11.3%	

### Revenue

Revenue is 2.8% above budget estimate.

### Expenses

Expenses are 1.0% above budget estimate.

## Volume of material recycled and disposed to landfill from domestic services

	2021-2022 (TONNES)	2022-2023 (TONNES)	2023-2024 (TONNES)	2024-2025 (TONNES)
Kerbside green waste to compost	9,665	8,496	10,052	10,712
Resource Recovery Centre green waste to compost	8,720*	9,324*	10,588	9,613
Kerbside recycling	10,575	11,659	12,662	13,186
Resource Recovery Centre Recycling	4,363*	5,740*	11,645**	14,616
Kerbside waste to landfill	67,180	61,913	65,730	67,656
Resource Recovery Centre waste to landfill	29,879	37,690	34,171	37,190

The following details the changes to the 2024-2025 Annual Performance Plan, with no significant changes proposed.

## Number of domestic service requests

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
20,477	25,004	24,346	24,769	24,850

The 2023-2024 column in the domestic service request table has been updated following adoption on 30 October 2025 to show the correct figure.

## Domestic service request by type

TYPE OF SERVICE	TOTAL	%
Cancel bin service	482	1.9
Collection of dead animal	844	3.4
Domestic - commence bin service	3496	14
Domestic - extra bin service/missed bin complaint	10705	43.1
Domestic - repair/replace bin	7775	31.3
Other waste requests (downsize bin, removal stray bin and upsize bin)	1548	6.2
<b>TOTAL</b>	<b>24,850</b>	<b>100*</b>

\*Data note: 0.01% variance on percentages due to rounding

## Number of Garden Organic (GO) collection services

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
21,777	24,796	26,789	29,432	32,163

## Household growth in Ipswich

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
83,526	87,367	89,741	92,560	95,807

## Landfill Diversion - % Waste Diverted from Landfill at the Resource Recovery Centres

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
36.70%	30.57%	25.4%	32.9%	35.07%

## Key performance indicators

WASTE REDUCTION AND RESOURCE RECOVERY			
KEY RESULT AREA	RESULT	STANDARD	TARGET
<b>Waste Reduction</b>			
Percent municipal solid waste reduction per capita (baselined against the 2020 results of 373kg)	394kg		10% by 2025
<b>Resource Recovery</b>			
Percent municipal solid waste diverted from landfill	31.46%	>25%	>30% (55% by 2025)
Percent recycling material diverted from landfilling at the Resource Recovery Centres	35.07%*	>25%	>35%
Percent of recycling material diverted from landfill by domestic collection services	26.10%*	>15%	>20%
Percent of Garden Organics material diverted from landfill by domestic collection services	11.70%	>5%	>10%
Percent of commercial material diverted from landfill	12.09%	>5%	>10%
<b>Achieve Excellence in Customer Service</b>			
Customer response to survey questions indicates customer satisfaction with council's waste and recycling services	89%	>85%	>90%
Number of domestic kerbside bins repaired or replaced per 1,000 bins in service	1.00	<7	<5
Number of domestic kerbside bin missed service complaints or extra services requested per 1,000 bins in service	1.32	<5	<4
<b>Promote a climate of action within the workforce</b>			
LTISR – Lost time injury severity rate	47	9	7
Work programs, traineeships and internships to facilitate a diverse and representative workforce	1	1 entrant per year	1 entrant per year
<b>Deliver efficient and effective operations</b>			
New domestic general waste, recycling and garden organic service commencements actioned within five working days of notification	86.05%*	>85%	>95%
Requests for bin replacement and repairs actioned within five working days of notification	65.2%	>85%	>95%
Missed and extra service requests completed within one day of notification	98.9%	>85%	>95%
<b>Provide value to shareholders</b>			
Net Profit Margin – calculated as net (Surplus) Deficit after tax/earnings *100	12.8%	budgeted net profit margin	>budgeted net profit margin
Budget Performance – surplus on operations	7,756,650	budgeted net surplus	>budgeted net surplus
Debtors Days Outstanding	27.8	<38 days	<28 days

\*This is result is from two data points combined.

## Major highlights

Major highlights for Ipswich Waste Services in the 2024–2025 financial year included:

- **Resource Recovery Centre Upgrades**

Significant progress has been made in planning for a new resource recovery facility within the region.

Planning for a Southern Resource Recovery Centre has continued with concept designs and further geotechnical investigations undertaken, along with other strategic reviews.

A preferred location for a Western Resource Recovery Centre and negotiations are ongoing.

- **Garden Organics Roll Out**

The citywide garden organics (GO) bin roll out was underway in the 2024–2025 financial year with more than 90 percent of eligible households already having received a bin for supporting commencement of a three-bin standard service from 1 July.

- **Waste and Resource Recovery Programs**

The Let's Get It Sorted Program continued with education materials distributed, pop up events conducted and the establishment of a multi-unit dwelling recycling improvement trial.

## Community service obligations

In 2024–2025, Ipswich Waste Services provided the following community service obligations totalling \$214,153 to the Ipswich community.

IPSWICH WASTE SERVICES - COMMUNITY SERVICE OBLIGATIONS		
DESCRIPTION	2023–2024 (\$)	2024–2025 (\$)
Waste services at Ipswich community events	49,512	68,404
Schools recycling program	21,526	24,065
Transfer station waste disposal charge exemptions	0	740
Subsidised household waste disposal at the Riverview and Rosewood Resource Recovery Centres	0	0
Free recycling services to residents requesting additional kerbside recycling service volume	0	0
Provision of additional bin capacity for people who generate additional waste due to a medical condition	24,350	35,045
Management of emergency and disaster waste	0	5,662.56
Provision of infirm services	75,553	80,236
Provision of fee exemption for charity and not-for-profit organisations	0	0

## CHANGES TO TENDERS

Section 190 of the *Local Government Regulation 2012* requires that a local government's annual report contain the number of invitations to change tenders under section 228(7) of the *Local Government Regulation 2012* during the financial year. Council did not invite tenderers to change tenders after submission in the 2024–2025 financial year.

## COMMUNITY FUNDING AND SUPPORT

### Community Funding and Support

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

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

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

#### VIEW: A full list of council policies

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

The Councillor Discretionary Funds allows for funds to be allocated to not-for-profit community organisations for community purposes. The prescribed amount for 2024–2025 was \$242,878.00 (0.1% of general rates

In the 2024–2025 financial year, council administered community funding which included the following grants, donations and bursaries.

revenue) and the total funding budgeted for Councillor Discretionary Funds in the 2024–2025 financial year was \$208,953.

The 2024–2025 budget allocated Councillor Discretionary Funds in the amount of \$23,217 for the Mayor and \$23,217 per Councillor.

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

Before applying, applicants should:

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

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

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

EXPENDITURE TYPE	NUMBER ISSUED	AMOUNT (\$) EX GST
Civic and Ceremonial Events	8	\$41,280.76
Community Events Funding	45	\$141,020.16
Community Projects Funding	37	\$305,569.44
Councillor Discretionary Funds	117	\$207,509.30
Enviroplan Levy Community Funding	15	\$20,000.00
Event and Major Community Event Sponsorship	15	\$393,318.00
In-Kind Assistance	68	\$149,833.29
Land Management Payments*	15	\$22,885.86
Nature Conservation Grants*	19	\$99,538.14
Regional Arts Development Fund (RADF)	24	\$130,848.00
Sport Achievement Funding*	119	\$27,068.00
Viva Cribb Bursary	1	\$5,000.00
<b>TOTAL</b>		<b>\$1,543,870.95</b>

Figures in the table have been updated after adoption on 30 October 2025, prior to publication, to reflect correct totals as aligned with Community Funding Appendix on page 142.

A list of grant recipients can be found in the **appendix pages 142–154**.

Council's **Funding and Support webpage** also hosts a list of successful applicants.

Council's Community Funding Transparency and Integrity Hub page also hosts a list of successful applicants. Land Management Payments and Nature Conservation Grants are provided to landholders who have a Voluntary Conservation Agreement with council. Those payment types identified with an \* contain payments to individuals. Individual names are not provided in accordance with the Privacy Act and therefore do not appear in the appendix.

---

## IPSWICH ENVIROPLAN PROGRAM AND LEVY SEPARATE CHARGE

---

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

### Ipswich Enviroplan Program

- A. The amount of special charge for Ipswich Enviroplan Program on all rateable land for 2024-2025 was \$58 per annum. During this period, revenue totalling \$4,973,167 was raised through the levy.
- B. Consistent with the council's Ipswich Enviroplan Program and Levy Policy, in 2024-2025 funds were allocated towards projects and initiatives associated with:
  - acquisition of significant nature conservation land – \$881,509
  - loan servicing and interest repayments to Queensland Treasury Corporation for past activities – \$861,028
  - community nature conservation partnerships and support – \$420,450
  - nature conservation planning – \$467,917
  - embellishment, capital and operational management investment within the Natural Area Estate – \$1,971,481.

---

## FINANCIAL POLICY, CONCESSIONS AND DISCOUNTS

---

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

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

- A. Full pensioner remission of:
  1. 100 per cent of the differential general rates levied per quarterly rating assessment, to a maximum concession of \$248 in any one year; and
  2. \$10 per annum per rating assessment for the Enviroplan separate charge if applicable.
- B. Part pensioner remission of:
  1. 100 per cent of the differential general rates levied per quarterly rating assessment, to a maximum concession of \$122 in any one year; and
  2. \$5 per annum per rating assessment for the Enviroplan separate charge if applicable.

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

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

**VIEW:** A full list of all council policies

---

## RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

---

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

This special charge was levied in accordance with the 2024–2025 budget.

---

## RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

---

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

This separate charge was levied in accordance with the 2024–2025 budget.

---

## RISK MANAGEMENT AND ACCOUNTABILITY

---

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

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

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

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

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

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

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

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

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

During 2024–2025, council reviewed and updated the five-year Risk Maturity Roadmap to further enhance risk management across the organisation. The five-year Risk Maturity Roadmap will address the following key areas:

1. Maturation of key documents, including:
  - review and update of the Enterprise Risk Management Framework
  - review and update of the Fraud and Corruption Control Framework
  - review and update of the Business Continuity Management Framework
  - maturation of the Risk Trend Report to the Audit and Risk Management Committee quarterly
  - Branch Risk Registers for key business areas reviewed and updated.

2. Development of further E-Learning training for key business support staff within the organisation to assist departments in the development of Branch Risk Registers.
3. Progress alignment of Risk Management practices to ensure consistency with the Enterprise Risk Management Framework.
4. Review scope and benefits of future Risk Management practices (including software for management of registers, additional templates and identification of further reporting requirements).
5. Review, update and enhance council's internal communications in relation to the Enterprise Risk Management Framework, Business Continuity Management Framework and Fraud and Corruption Control Framework.
6. Ipswich City Council's Enterprise Risk Management Risk Appetite Statement was developed in collaboration and consultation with the Executive Leadership Team, Risk Committee, Branch Managers and Section Managers during the second half of 2024 and the first quarter of 2025. It was presented to council's Finance and Governance Committee in April 2025 and then the next Ordinary Council Meeting in May 2025. The Risk Appetite Statement was presented to the Audit and Risk Management Committee meeting held on Wednesday 13 November 2024.



# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025



## General Purpose Financial Statements

for the year ended 30 June 2025

Contents	Page
<b>Primary Financial Statements</b>	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
<b>Notes to the Financial Statements</b>	
1 Information about these financial statements	7
2 Analysis of results by function	9
3 Revenue	11
4 Interest and other income	13
5 Capital income	14
6 Employee and councillor costs	14
7 Materials and services	15
8 Finance costs	15
9 Capital expenses	16
10 Grant expense	16
11 Cash and cash equivalents	17
12 Receivables	18
13 Interest in other entities	20
14 Investment property	22
15 Property, plant and equipment	23
16 Intangible assets	29
17 Contract balances	30
18 Leases	30
19 Payables	33
20 Borrowings	33
21 Provisions	34
22 Other liabilities	35
23 Commitments for expenditure	36
24 Contingent liabilities	36
25 Superannuation – regional defined benefit fund	37
26 Reconciliation of Operating Activities	38
27 Reconciliation of liabilities arising from finance activities	38
28 Events after the reporting period	39
29 Financial instruments and financial risk management	39
30 National competition policy	42
31 Controlled entities that have not been consolidated	43
32 Transactions with related parties	44
<b>Management Certificate</b>	<b>47</b>
<b>Independent Auditor's Report</b>	<b>48</b>

**General Purpose Financial Statements**  
for the year ended 30 June 2025

---

Contents	Page
<b>Current Year Financial Sustainability Statement</b>	<b>51</b>
Certificate of Accuracy (audited ratios)	53
Independent Auditor's Report - Current Year Financial Sustainability Statement	54
Certificate of Accuracy (contextual ratios - unaudited)	58
<b>Unaudited Long-Term Financial Sustainability Statement</b>	<b>59</b>
Certificate of Accuracy for Long-Term Financial Sustainability Statement	62

## Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent revenue</b>			
Rates, levies and charges	3a	279,917	259,403
Fees and charges	3b	47,741	39,426
Sales revenue		4,988	4,262
Grants, subsidies and contributions	3c(i)	22,408	6,852
<b>Total recurrent revenue</b>		<b>355,054</b>	<b>309,943</b>
<b>Other income</b>			
Interest received	4a	11,284	12,083
Profit from equity accounted investments	13	6,120	32,498
Other income	4b	21,226	20,810
<b>Total other income</b>		<b>38,630</b>	<b>65,391</b>
<b>Total operating revenue</b>		<b>393,684</b>	<b>375,334</b>
<b>Capital income</b>			
Grants, subsidies and contributions	3c(ii)	204,666	180,810
Capital income	5	6,397	2,817
<b>Total capital income</b>		<b>211,063</b>	<b>183,627</b>
<b>Total income</b>		<b>604,747</b>	<b>558,961</b>
<b>Expenses</b>			
<b>Recurrent expenses</b>			
Employee and councillor costs	6	150,504	137,718
Materials and services	7	139,790	126,468
Finance costs	8	14,794	13,353
Depreciation and amortisation:			
- Property, plant and equipment	15	98,620	97,424
- Intangible assets	16	1,496	2,890
- Right-of-use assets	18	755	735
<b>Total recurrent expenses</b>		<b>405,959</b>	<b>378,588</b>
<b>Other expenses</b>			
Capital expenses	9	3,787	36,931
Grant expense	10	19,027	5,035
<b>Total other expenses</b>		<b>22,814</b>	<b>41,966</b>
<b>Total expenses</b>		<b>428,773</b>	<b>420,554</b>
<b>Net result</b>		<b>175,974</b>	<b>138,407</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase in asset revaluation surplus	15	221,304	90,359
Share of comprehensive loss from associate	13	(18,504)	(24)
<b>Total other comprehensive income for the year</b>		<b>202,800</b>	<b>90,335</b>
<b>Total comprehensive income for the year</b>		<b>378,774</b>	<b>228,742</b>

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

The above statement excludes transactions and balances of controlled entities. Refer to note 31 for controlled entities that have not been consolidated.

## Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	11	140,091	126,826
Investments	11	52,000	56,000
Receivables	12	28,657	29,595
Inventories		2,594	2,100
Contract assets	17	13,206	2,305
Prepayments		5,425	3,871
<b>Total current assets</b>		<b>241,973</b>	<b>220,697</b>
<b>Non-current assets</b>			
Interest in other entities	13	461,569	472,406
Right-of-use asset	18	2,833	3,588
Investment property	14	59,750	45,150
Property, plant and equipment	15	4,153,260	3,797,553
Intangible assets	16	9,959	8,198
<b>Total non-current assets</b>		<b>4,687,371</b>	<b>4,326,895</b>
<b>Total assets</b>		<b>4,929,344</b>	<b>4,547,592</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	19	43,796	61,466
Contract liabilities	17	36,123	8,541
Borrowings	20	93,924	46,686
Lease liabilities	18	794	747
Provisions	21	30,642	28,899
Other liabilities	22	19,042	15,633
<b>Total current liabilities</b>		<b>224,321</b>	<b>161,972</b>
<b>Non-current liabilities</b>			
Borrowings	20	304,622	355,990
Lease liabilities	18	1,849	2,689
Provisions	21	3,701	3,095
Other liabilities	22	7,090	14,859
<b>Total non-current liabilities</b>		<b>317,262</b>	<b>376,633</b>
<b>Total liabilities</b>		<b>541,583</b>	<b>538,605</b>
<b>Net community assets</b>		<b>4,387,761</b>	<b>4,008,987</b>
<b>Community equity</b>			
Asset revaluation surplus		1,218,968	997,664
Retained surplus		3,168,793	3,011,323
<b>Total community equity</b>		<b>4,387,761</b>	<b>4,008,987</b>

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

## Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	Asset revaluation surplus \$ '000	Retained surplus \$ '000	Total equity \$ '000
<b>Opening balance</b>		997,664	3,011,323	4,008,987
<b>Net result</b>		–	175,974	175,974
<b>Other comprehensive income</b>				
- Increase/(decrease) in asset revaluation surplus	15	221,304	–	221,304
- Share of comprehensive loss from associate	13	–	(18,504)	(18,504)
<b>Other comprehensive income</b>		221,304	(18,504)	202,800
<b>Total comprehensive income</b>		221,304	157,470	378,774
<b>Balance as at 30 June 2025</b>		1,218,968	3,168,793	4,387,761
<b>Opening balance</b>		907,305	2,872,940	3,780,245
<b>Net result</b>		–	138,407	138,407
<b>Other comprehensive income</b>				
- Increase/(decrease) in asset revaluation surplus	15	90,359	–	90,359
- Share of comprehensive loss from associate	13	–	(24)	(24)
<b>Other comprehensive income</b>		90,359	(24)	90,335
<b>Total comprehensive income</b>		90,359	138,383	228,742
<b>Balance as at 30 June 2024</b>		997,664	3,011,323	4,008,987

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

## Statement of Cash Flows

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
<b>Cash flows from operating activities</b>			
Receipts from customers		383,768	330,856
Payments to suppliers and employees		(334,157)	(275,470)
		<u>49,611</u>	<u>55,386</u>
<b>Receipts</b>			
Urban Utilities tax equivalents		9,521	11,657
Interest received		11,560	13,015
Non capital grants and contributions		22,408	6,852
<b>Payments</b>			
Borrowing costs		(14,724)	(13,358)
Grant expense		(19,027)	(5,035)
<b>Net cash inflow/(outflow) from operating activities</b>	26	<u>59,349</u>	<u>68,517</u>
<b>Cash flows from investing activities</b>			
<b>Receipts</b>			
Proceeds from financial assets		4,000	63,000
Proceeds from sale of property, plant and equipment		929	626
Capital grants, subsidies, contributions and donations		90,984	98,270
Distributions received from associates		14,789	14,666
<b>Payments</b>			
Payments for investment property		(8,696)	(41,049)
Payments for property, plant and equipment		(126,682)	(193,494)
Payment for acquisition of investment in associates		(16,336)	-
Payments for intangible assets		(149)	(1,287)
<b>Net cash inflow/(outflow) from investing activities</b>		<u>(41,161)</u>	<u>(59,268)</u>
<b>Cash flows from financing activities</b>			
<b>Receipts</b>			
Proceeds from borrowings		42,000	61,000
<b>Payments</b>			
Repayment of borrowings		(46,130)	(41,676)
Repayments made on leases (principal only)		(793)	(737)
<b>Net cash inflow/(outflow) from financing activities</b>		<u>(4,923)</u>	<u>18,587</u>
<b>Net increase/(decrease) in cash and cash equivalents held</b>		<u>13,265</u>	<u>27,836</u>
plus: cash and cash equivalents - beginning		126,826	98,990
<b>Cash and cash equivalents at the end of the financial year</b>	11	<u>140,091</u>	<u>126,826</u>

The above statement should be read in conjunction with the accompanying notes and material accounting policies.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 1. Information about these financial statements

---

#### (a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025 and have been prepared in accordance with the requirements of the *Local Government Act 2009*, *Local Government Regulation 2012*, Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board.

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

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

#### (b) Controlled entities

The council and its controlled entities together form the economic entity. Controlled entities have not been consolidated because they are not considered material. All of council's controlled entities are audited by the Auditor-General of Queensland. Refer to note 31.

#### (c) New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024. None of the standards had a material impact on reported position, performance and cash flows.

The adoption of *AASB13 Fair Value Measurement* (amended by AASB 2022-10) had an insignificant impact on the valuation of property plant and equipment and investment properties. Refer to note 14 and 15.

#### (d) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2025. These standards have not been adopted by council and will be included in the financial statements on their effective date.

Council has considered all standards issued not yet effective and determined that they will not have a material impact on the future reported financial position or performance.

#### (e) Estimates and judgements

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

- Revenue recognition - note 3
- Valuation of investment property - note 14
- Valuation and depreciation of property, plant & equipment - note 15
- Provisions - note 21
- Contingent liabilities - note 24

#### (f) Rounding and comparatives

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

The financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where the amount is \$500 or less, to zero, unless otherwise stated.

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

#### (g) Volunteer services

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

**Notes to the Financial Statements**  
for the year ended 30 June 2025

**Note 1. Information about these financial statements (continued)**

---

**(h) Taxation**

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2. Analysis of results by function

---

#### (a) Components of council functions

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

##### **Executive Department**

The department provides strategic leadership and oversight to ensure council delivers on its objectives for the community. It supports effective governance, performance monitoring, and continuous improvement across the organisation. Key functions include executive support to elected representatives, strategic planning and performance reporting, internal audit, and coordination of major initiatives such as the Nicholas Street Precinct.

##### **Corporate Services Department**

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

##### **Community, Cultural and Economic Development Department**

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

##### **Asset and Infrastructure Services Department**

This department manages council's roads, traffic systems, buildings, parks, drains and natural areas. This department is focused on planning, designing, delivering and maintaining key infrastructure to cater for Ipswich's current and ever-growing population. Our capital works program reflects our community vision and priorities, ensuring we deliver a safe, inclusive and connected community that keeps our city growing and protects the environment we all value.

##### **Environment and Sustainability Department**

This department is responsible for the strategic planning and management of natural resources, resource recovery (waste operations and transfer stations), emergency management and sustainability within Ipswich. This department plays the lead role in ensuring that the city's natural environment is protected and enhanced, the city and council operates sustainably, the community is prepared and resilient to climate change and natural disasters, and that council provides complete waste and resource recovery services to residents and business.

##### **Planning and Regulatory Services Department**

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

##### **Ipswich Waste Services**

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 2. Analysis of results by function (continued)

## (b) Income, expenses and assets attributed to Council functions

Functions	Gross program income				Total income \$ '000	Gross program expenses			Net result from recurring operations \$ '000	Net result \$ '000	Total assets \$ '000
	Recurring grants \$ '000	Recurring other \$ '000	Capital grants \$ '000	Capital other \$ '000		Recurring \$ '000	Capital \$ '000	Total expenses \$ '000			
<b>2025</b>											
Executive Department	4,087	3,832	–	6,738	14,657	(29,445)	(825)	(30,270)	(21,526)	(15,613)	304,474
Corporate Services Department	10,092	262,787	–	(7)	272,872	(66,431)	(345)	(66,776)	206,448	206,096	26,895
Community, Cultural and Economic Development Department	3,374	4,569	404	2,188	10,535	(50,141)	(112)	(50,253)	(42,198)	(39,718)	19,973
Asset and Infrastructure Services Department	1,967	32,926	52,465	144,849	232,207	(195,373)	(21,541)	(216,914)	(160,480)	15,293	3,848,527
Environment and Sustainability Department	310	7,899	4,420	–	12,629	(11,520)	9	(11,511)	(3,311)	1,118	16,630
Planning and Regulatory Services Department	693	28,467	–	–	29,160	(29,372)	–	(29,372)	(212)	(212)	5,254
Ipswich Waste Services	1,773	68,546	–	6	70,325	(61,315)	–	(61,315)	9,004	9,010	15,987
Eliminations and Unallocated Assets	–	(37,638)	–	–	(37,638)	37,638	–	37,638	–	–	691,604
<b>Total</b>	<b>22,296</b>	<b>371,388</b>	<b>57,289</b>	<b>153,774</b>	<b>604,747</b>	<b>(405,959)</b>	<b>(22,814)</b>	<b>(428,773)</b>	<b>(12,275)</b>	<b>175,974</b>	<b>4,929,344</b>
<b>2024</b>											
Executive Department	470	2,478	–	3,258	6,206	(23,005)	(31,790)	(54,795)	(20,057)	(48,589)	262,777
Corporate Services Department	484	277,239	–	–	277,723	(68,336)	(226)	(68,562)	209,387	209,161	26,487
Community, Cultural and Economic Development Department	3,227	4,114	–	1,826	9,167	(49,269)	(74)	(49,343)	(41,928)	(40,176)	21,936
Asset and Infrastructure Services Department	1,324	29,116	80,379	98,178	208,997	(183,701)	(7,480)	(191,181)	(153,261)	17,816	3,512,915
Environment and Sustainability Department	396	7,141	2	–	7,539	(9,360)	(2,386)	(11,746)	(1,823)	(4,207)	10,357
Planning and Regulatory Services Department	593	22,025	–	–	22,618	(27,541)	–	(27,541)	(4,923)	(4,923)	5,608
Ipswich Waste Services	260	60,217	–	(16)	60,461	(51,126)	(10)	(51,136)	9,351	9,325	17,345
Eliminations and Unallocated Assets	–	(33,750)	–	–	(33,750)	33,750	–	33,750	–	–	690,167
<b>Total</b>	<b>6,754</b>	<b>368,580</b>	<b>80,381</b>	<b>103,246</b>	<b>558,961</b>	<b>(378,588)</b>	<b>(41,966)</b>	<b>(420,554)</b>	<b>(3,254)</b>	<b>138,407</b>	<b>4,547,592</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 3. Revenue

	2025 \$ '000	2024 \$ '000
<b>(a) Rates, levies and charges</b>		
General rates and charges	240,601	226,090
Garbage charges	46,238	40,482
Property related charges	6,063	5,389
<b>Total rates and utility charge revenue</b>	<b>292,902</b>	<b>271,961</b>
Less: discounts	(10,215)	(10,065)
Less: pensioner remissions	(2,770)	(2,493)
<b>Total rates, levies and charges</b>	<b>279,917</b>	<b>259,403</b>

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

**(b) Fees and charges**

	2025 \$ '000	2024 \$ '000
Town planning and development charges	21,879	17,130
Traffic regulation fees and charges	4,837	3,730
Refuse fees	14,250	12,823
Health regulation and animal control	3,211	2,405
Other administrative charges	2,360	2,255
Other fees and charges	1,204	1,083
<b>Total fees and charges</b>	<b>47,741</b>	<b>39,426</b>

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

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

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

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

**(c) Grants, subsidies, contributions and donations**

	2025 \$ '000	2024 \$ '000
<b>(i) Operating</b>		
General purpose grants	11,793	383
State government subsidies and grants	8,258	4,445
Commonwealth government subsidies and grants	2,245	1,926
Contributions	112	98
<b>Total recurrent grants, subsidies, contributions and donations</b>	<b>22,408</b>	<b>6,852</b>

continued on next page ...

Page 11 of 62

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 3. Revenue (continued)

	2025 \$ '000	2024 \$ '000
<b>(ii) Capital</b>		
State government subsidies and grants	48,435	73,912
Commonwealth government subsidies and grants	8,854	6,469
Developer contributions - for capital purposes	33,695	17,889
Contributions of physical assets	113,682	82,540
<b>Total capital grants, subsidies, contributions and donations</b>	<b>204,666</b>	<b>180,810</b>

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

	2025		2024	
	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000
Grants and subsidies	20,028	59,557	7,614	79,521
Contributions	33,807	-	17,987	-
Contributions of physical assets	113,682	-	82,540	-
	<b>167,517</b>	<b>59,557</b>	<b>108,141</b>	<b>79,521</b>

**General purpose grants**

In the 2025 financial year council received the Financial Assistance Grant of \$11,793,313 (2024: \$383,420) which is used for general purposes. This included an advance payment of \$4,098,289 received for the 2025-26 year.

**Grant income under AASB 15**

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

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

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

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

**Grant income under AASB 1058**

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

**Donations and contributions**

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 3. Revenue (continued)

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

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the council.

**Capital grants**

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

## Note 4. Interest and other income

	2025 \$ '000	2024 \$ '000
<b>(a) Interest received</b>		
Interest received from investments	9,550	10,659
Interest from overdue rates and utility charges	1,734	1,424
<b>Total interest received</b>	<b>11,284</b>	<b>12,083</b>
<b>(b) Other income</b>		
Other sundry receipts	7,619	5,857
Rental of facilities	4,086	3,296
Urban Utilities tax equivalents revenue	9,521	11,657
<b>Total other income</b>	<b>21,226</b>	<b>20,810</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 5. Capital income

	Notes	2025 \$ '000	2024 \$ '000
<b>(a) Gain / loss on disposal of non-current assets</b>			
Proceeds from the disposal of property, plant and equipment		924	626
Less: carrying value of disposed property, plant and equipment	15	(1,250)	(1,066)
		<u>(326)</u>	<u>(440)</u>
Proceeds from disposal of land and improvements		5	–
Less: carrying value of disposed land and improvements	15	(12)	–
		<u>(7)</u>	<u>–</u>
<b>(b) Revaluations</b>			
Revaluation increment relating to investment property	14	6,730	3,257
		<u>6,730</u>	<u>3,257</u>
<b>Total capital income</b>		<u>6,397</u>	<u>2,817</u>

## Note 6. Employee and councillor costs

	Notes	2025 \$ '000	2024 \$ '000
Wages and salaries		128,471	120,551
Councillors remuneration		1,765	1,610
Annual, sick and long service leave entitlements		16,953	14,863
Termination benefits		973	588
Superannuation	25	17,015	15,366
Workers compensation insurance		1,813	1,837
Fringe benefits tax (FBT)		(78)	94
		<u>166,912</u>	<u>154,909</u>
Less: capitalised employee expenses		(16,408)	(17,191)
<b>Total Employee benefits</b>		<u>150,504</u>	<u>137,718</u>

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

Further compensation details are disclosed in note 32(c) for key management personnel.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 7. Materials and services

	2025 \$ '000	2024 \$ '000
Advertising, marketing and promotion	2,131	1,841
Audit fees	400	398
Communications	1,006	1,326
Consultants	4,878	5,734
Service contracts	53,324	44,445
Contractors	5,550	6,298
Donations paid	2,464	1,571
Repairs and maintenance	18,411	11,992
Subscriptions and registrations	12,455	8,371
Insurance	2,323	2,084
Goods and services	11,996	17,786
Legal	1,160	1,973
Materials	2,707	5,475
Utilities	12,216	11,170
Rentals	1,333	2,201
General expenses	8,014	5,230
Bad debts written off	661	590
Less: capitalised expenses	(1,239)	(2,017)
<b>Total materials and services</b>	<b>139,790</b>	<b>126,468</b>

Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$370,000. While in 2024, total audit fees were \$360,000.

## Note 8. Finance costs

	2025 \$ '000	2024 \$ '000
Finance costs charged by the Queensland Treasury Corporation	14,150	12,643
Bank charges	609	667
Interest on leases	35	43
<b>Total finance costs</b>	<b>14,794</b>	<b>13,353</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 9. Capital expenses

		2025	2024
	Notes	\$ '000	\$ '000
<b>(a) Provision for restoration costs</b>			
Restoration of landfill sites		(10)	2,386
		<u>(10)</u>	<u>2,386</u>
<b>(b) Revaluation decrement</b>			
Downwards revaluation of investment property	14	826	31,789
		<u>826</u>	<u>31,789</u>
<b>(c) Other capital expenses</b>			
Loss on write-off of assets		2,971	2,756
		<u>2,971</u>	<u>2,756</u>
<b>Total capital expenses</b>		<u>3,787</u>	<u>36,931</u>

## Note 10. Grant expense

	2025	2024
	\$ '000	\$ '000
<b>Grant expense</b>		
Grant expense - for capital purposes	19,027	5,035
<b>Total grant expense</b>	<u>19,027</u>	<u>5,035</u>

The Springfield Greenbank Arterial Road upgrade was a joint project between council and state government. A grant expense of \$15,534,773 was recognised for the portion of assets constructed by council and transferred to the state government.

The Voluntary Home Buy Back funding was used to acquire flood affected properties. A grant expense was recognised for the difference between the acquisition price and the post-flood valuation of \$3,492,925 (2024: \$5,035,221).

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 11. Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
<b>Cash and cash equivalents</b>		
Cash at bank and on hand	4,819	4,910
Deposits at call	135,272	121,916
<b>Total cash and cash equivalents</b>	<b>140,091</b>	<b>126,826</b>
<b>Investments</b>		
Term deposits	52,000	56,000
<b>Total investments</b>	<b>52,000</b>	<b>56,000</b>
<b>Unrestricted cash</b>		
Cash and investments available for council	192,091	182,826
Less: externally and internally imposed restrictions on cash	(20,951)	(29,302)
<b>Unrestricted cash</b>	<b>171,140</b>	<b>153,524</b>

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	364	204
Waste levy received in advance	14,749	23,415
<b>Total externally imposed restrictions on cash assets</b>	<b>15,113</b>	<b>23,619</b>

#### Internal allocations of cash at the reporting date:

Future recurrent expenditure	5,838	5,683
<b>Total internally allocated cash</b>	<b>5,838</b>	<b>5,683</b>
<b>Total restricted cash</b>	<b>20,951</b>	<b>29,302</b>

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

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

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 11. Cash and cash equivalents (continued)

	2025	2024
	\$ '000	\$ '000
<b>Trust funds</b>		
<b>Trust funds held for outside parties</b>		
Monies collected or held on behalf of other entities	33,028	27,861
Water and sewerage contributions held on behalf of Urban Utilities	4,238	4,234
Ripley Valley contributions held on behalf of Economic Development Queensland	8,114	4,158
Security deposits	819	812
	<b>46,199</b>	<b>37,065</b>

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

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

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

## Note 12. Receivables

	2025	2024
	\$ '000	\$ '000
<b>Current</b>		
Trade and accrued debtors	11,439	13,041
Rates and charges	12,327	11,126
Lease receivable	565	439
GST recoverable	2,924	3,428
Interest on debts	1,792	1,265
Interest on investments	983	1,259
Loss allowance – Trade debtors	(1,373)	(963)
<b>Total current receivables</b>	<b>28,657</b>	<b>29,595</b>

**Movement in accumulated impairment losses is as follows:**

Opening balance at 1 July	963	373
Add		
Additional impairments recognised	1,198	1,381
Less		
Impairment debts written off during the year	(251)	–
Impairments reversed	(537)	(791)
<b>Balance at the end of the year</b>	<b>1,373</b>	<b>963</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 12. Receivables (continued)

Receivables are amounts owed to council at year end. They are recognised at the amounts due at the time of sale or service delivery. Settlement is generally within 30 days from the invoice date. The collectability of receivables is assessed periodically for impairment. All known bad debts were written-off at 30 June. Refer also to note 29 for further information about credit risk.

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

Interest is charged on outstanding rates (12.35% per annum from 1 July 2024, previously 11.64% per annum). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

*Expected credit loss assessment*

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

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

The following table provides information about the exposure to credit risk and expected losses for trade receivables from individual customers as at the 30 June 2025.

2025	Closing balance	Historical probability of default	Loss given default	Lifetime expected credit loss
Ageing	\$ '000	%	%	\$ '000
<b>Trade receivables</b>				
Current	1,323	5.30%	100%	70
1-30 days overdue	445	5.30%	100%	24
31-60 days overdue	159	22.87%	100%	36
61-90 days overdue	174	100.00%	100%	174
90+ days overdue	1,069	100.00%	100%	1,069
<b>Total</b>	<b>3,170</b>			<b>1,373</b>

2024	Closing balance	Historical probability of default	Loss given default	Lifetime expected credit loss
Ageing	\$ '000	%	%	\$ '000
<b>Trade receivables</b>				
Current	1,213	5.06%	100%	61
1-30 days overdue	387	5.06%	100%	20
31-60 days overdue	149	22.01%	100%	33
61-90 days overdue	36	100.00%	100%	36
90+ days overdue	813	100.00%	100%	813
<b>Total</b>	<b>2,598</b>			<b>963</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 13. Interest in other entities

Council has incorporated the following associates into its financial statements.

## Net carrying amounts – council's share

	Nature of relationship	Measurement method	2025 \$ '000	2024 \$ '000
Urban Utilities	Associate	Equity	445,423	472,306
SEQ Regional Recreational Facilities Pty Ltd	Investment	Equity	100	100
Greenovate Pty Ltd (Material Recovery Facility)	Associate	Equity	16,046	–
<b>Total carrying amounts</b>			<b>461,569</b>	<b>472,406</b>

Entity	Trading Name	Nature of relationship	Measurement method	Place of business	Interest in ownership
Central SEQ Distributor - Retailer Authority	Urban Utilities	Associate	Equity	Brisbane	12.222%
SEQ Regional Recreational Facilities Pty Ltd	SEQ Regional Recreational Facilities Pty Ltd	Investment	Equity	Brisbane	12.5%
Greenovate Pty Ltd	Greenovate Pty Ltd	Associate	Equity	Brisbane	35%

**Greenovate Pty Ltd (Material Recovery Facility)**

Ipswich City Council, Logan City Council and Redland City Council are in a sub-regional alliance to establish a new Material Recovery Facility (MRF) to receive, sort and process the contents of the yellow lid recycling bins. On 20 June 2019 the Australian Competition and Consumer Commission (ACCC) authorised the sub-regional alliance to collectively tender for waste processing services.

In October 2023, the Logan, Ipswich and Redland City Councils (the Councils) each resolved to establish Greenovate Pty Ltd as a beneficial enterprise pursuant to Section 40 of the *Local Government Act 2009* as the special purpose vehicle through which the Councils would enter into a design, build, operate and maintain (DBOM) contract for a Material Recovery Facility (MRF) - subject to the execution of an acceptable funding agreement from the State Government.

Greenovate Pty Ltd was legally established on the 9 November 2023 with the Councils having the following ownership (ordinary shares) and voting rights:

Interests	Ownership as per agreement	Voting rights
Logan City Council	48%	33.33%
Ipswich City Council	35%	33.33%
Redland City Council	17%	33.33%

Greenovate Pty Ltd has prepared separate financial statements which have been audited by the Queensland Audit Office and are published for viewing on each respective council's website.

**Urban Utilities**

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 13. Interest in other entities (continued)

	Urban Utilities		Greenovate Pty Ltd	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
<b>Reconciliation of the carrying amount</b>				
Opening net assets (1 July)	472,306	454,498	–	–
Profit/(loss) for the period <sup>(*)</sup>	6,410	32,498	(290)	–
Participation return paid	(14,789)	(14,666)	–	–
Share of other comprehensive income	(18,504)	(24)	–	–
Equity acquisition	–	–	16,336	–
<b>Closing net assets</b>	<b>445,423</b>	<b>472,306</b>	<b>16,046</b>	<b>–</b>
<b>Extract from the associate's statement of financial position</b>				
Current assets	490,142	443,939	44,427	–
Non-current assets	6,791,455	7,006,787	17,165	–
Current liabilities	337,626	345,023	2,042	–
Non-current liabilities	3,299,536	3,241,321	13,706	–
<b>Net assets</b>	<b>3,644,435</b>	<b>3,864,382</b>	<b>45,844</b>	<b>–</b>
<b>Extract from the associate's statement of comprehensive income</b>				
Revenue	1,642,351	1,648,209	386	–
Net Profit	52,450	265,903	(829)	–
Other comprehensive income	(151,395)	(198)	–	–
<b>Total comprehensive income</b>	<b>(98,945)</b>	<b>265,705</b>	<b>(829)</b>	<b>–</b>
<b>Transactions with associate</b>				
Amounts received or receivable by council	3	–	–	–
Amounts paid or payable by council to associate	4,207	4,112	12,688	–
Tax received and receivable (Urban Utilities operates under a tax equivalent regime)	9,521	11,657	–	–
Participation return received and accrued	14,789	14,666	–	–
Water and sewerage contributions held in trust and forwarded to Urban Utilities at month end	4,238	4,234	–	–
All amounts are exclusive of GST.				

(\*) Urban Utilities recognised a one-off extraordinary adjustment for asset impairment in 2024-2025.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 14. Investment property

	Notes	2025 \$ '000	2024 \$ '000
Fair value at beginning of financial year		45,150	32,633
Revaluation adjustment to the income account		5,904	(28,532)
Transfers from/(to) property, plant and equipment	15	3,158	–
Additions		5,538	41,049
<b>Total investment property</b>		<b>59,750</b>	<b>45,150</b>

Investment properties are located at 2 Bell Street Ipswich, 18-24 Nicholas Street, 19-25 Nicholas Street, 163 Brisbane Street, 143 Brisbane Street and 5 Union Place Ipswich. Council's intention is to earn income from these properties.

Investment property is initially recognised at cost (including transaction costs) and subsequently at fair value. Investment property is revalued each financial year.

All investment properties were independently valued by Australis Asset Advisory Group on 30 June 2025. They were valued using the income approach. The income approach measures the fair value based on income/cash flows with reference to market expectations about those future amounts of income. The income approach factored in assumptions of terminal yield, contingencies, outgoings, market analysed rental yield and discount rates.

Investment buildings under construction are included within the investment property category of nil (2024: Nil). Investment buildings under construction are measured at fair value, unless fair value cannot be reliably determined for an individual property (in which case, the property is measured at cost until fair value can be reliably determined). Impairment of investment buildings under construction has been recorded when the estimated carrying amount exceeds the estimated recoverable amount. The impairment loss is recognised as an expense in the Statement of Comprehensive Income.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 15. Property, plant and equipment

	Capital work in progress \$ '000	Land \$ '000	Buildings and structures \$ '000	Plant and equipment \$ '000	Roads, bridges and footpaths \$ '000	Flooding and drainage \$ '000	Artworks \$ '000	Total \$ '000
<b>2025</b>								
Measurement basis		Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	
Fair value category		Level 2	Level 3		Level 3	Level 3	Level 2	
<b>Opening gross balance</b>	173,164	540,743	999,003	171,841	2,010,936	1,225,461	7,015	5,128,163
Additions	–	9,924	32,310	37,165	101,679	21,233	–	202,311
Contributed assets	–	12,501	11,158	1,954	46,609	41,370	90	113,682
Disposals	5	(12)	–	(5,786)	–	–	–	(5,798)
Write-offs	9	(59)	(1,567)	(3,863)	(1,728)	(755)	–	(7,972)
Revaluation adjustment to equity (ARS)	–	39,070	(3)	–	305,931	1,794	–	346,792
Transfers from/(to) investment properties	–	(1,111)	(2,047)	–	–	–	–	(3,158)
Transfers between classes	–	–	(48,749)	(2)	48,751	–	–	–
Capital expenditure during the year	126,365	–	–	–	–	–	–	126,365
Transfer from capital expenditure to additions and contributed assets	(202,311)	–	–	–	–	–	–	(202,311)
<b>Total gross value of property, plant and equipment</b>	<b>97,218</b>	<b>601,056</b>	<b>990,105</b>	<b>201,309</b>	<b>2,512,178</b>	<b>1,289,103</b>	<b>7,105</b>	<b>5,698,074</b>
<b>Opening accumulated depreciation and impairment</b>	–	–	316,279	96,752	620,222	297,357	–	1,330,610
Depreciation expense	–	–	26,052	19,082	41,093	12,393	–	98,620
Depreciation on disposals	5	–	–	(4,542)	–	–	–	(4,542)
Depreciation on write-offs	9	–	(651)	(3,403)	(1,031)	(277)	–	(5,362)
Revaluation increments to equity (ARS)	–	–	(2)	–	125,324	166	–	125,488
Transfers between asset classes	–	–	(27,824)	(2)	27,826	–	–	–
<b>Total accumulated depreciation and impairment property, plant and equipment</b>	<b>–</b>	<b>–</b>	<b>313,854</b>	<b>107,887</b>	<b>813,434</b>	<b>309,639</b>	<b>–</b>	<b>1,544,814</b>
<b>Total net book value of property, plant and equipment</b>	<b>97,218</b>	<b>601,056</b>	<b>676,251</b>	<b>93,422</b>	<b>1,698,744</b>	<b>979,464</b>	<b>7,105</b>	<b>4,153,260</b>
<b>Other information</b>								
Range of estimated useful life (years)	Not depreciated	Not depreciated	1–100 years	1–45 years	1.5–100 years	15–100 years	Not depreciated	
<b>Asset additions comprise</b>								
Asset renewals	–	–	5,914	–	38,950	2,888	–	47,752
Other additions	–	22,425	37,554	39,119	109,338	59,715	90	268,241
<b>Total asset additions</b>	<b>–</b>	<b>22,425</b>	<b>43,468</b>	<b>39,119</b>	<b>148,288</b>	<b>62,603</b>	<b>90</b>	<b>315,993</b>

continued on next page ...

Page 23 of 62

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 15. Property, plant and equipment (continued)

	Notes	Capital work in progress \$ '000	Land \$ '000	Buildings and structures \$ '000	Plant and equipment \$ '000	Roads, bridges and footpaths \$ '000	Flooding and drainage \$ '000	Artworks \$ '000	Total \$ '000
<b>2024</b>									
Measurement basis			Fair Value	Fair Value	Cost	Fair Value	Fair Value	Fair Value	
Fair value category			Level 2	Level 3		Level 3	Level 3	Level 2	
<b>Opening gross balance</b>		143,532	422,955	1,013,699	155,682	1,910,471	1,190,952	6,497	4,843,788
Additions		–	35,217	25,938	22,954	68,363	11,250	75	163,797
Contributed assets		–	14,608	9,374	932	33,649	23,528	449	82,540
Disposals	5	–	–	–	(4,394)	–	–	–	(4,394)
Write-offs	9	–	–	(3,850)	(3,328)	(1,982)	(269)	–	(9,429)
Asset not previously recognised to equity (ARS)		–	–	18,601	–	–	–	–	18,601
Revaluation adjustment to equity (ARS)		–	67,963	(64,770)	–	435	–	–	3,628
Transfers between classes		–	–	11	(5)	–	–	(6)	–
Capital expenditure during the year		193,429	–	–	–	–	–	–	193,429
Transfer from capital expenditure to additions and contributed assets		(163,797)	–	–	–	–	–	–	(163,797)
<b>Total gross value of property, plant and equipment</b>		<b>173,164</b>	<b>540,743</b>	<b>999,003</b>	<b>171,841</b>	<b>2,010,936</b>	<b>1,225,461</b>	<b>7,015</b>	<b>5,128,163</b>
<b>Opening accumulated depreciation and impairment</b>		–	–	358,883	85,046	582,432	285,318	–	1,311,679
Depreciation expense		–	–	29,060	17,948	38,275	12,141	–	97,424
Depreciation on disposals	5	–	–	–	(3,328)	–	–	–	(3,328)
Depreciation on write-offs	9	–	–	(3,083)	(2,904)	(946)	(102)	–	(7,035)
Asset not previously recognised to equity (ARS)		–	–	10,846	–	–	–	–	10,846
Revaluation increments to equity (ARS)		–	–	(79,437)	–	461	–	–	(78,976)
Transfers between asset classes		–	–	10	(10)	–	–	–	–
<b>Total accumulated depreciation and impairment property, plant and equipment</b>		<b>–</b>	<b>–</b>	<b>316,279</b>	<b>96,752</b>	<b>620,222</b>	<b>297,357</b>	<b>–</b>	<b>1,330,610</b>
<b>Total net book value of property, plant and equipment</b>		<b>173,164</b>	<b>540,743</b>	<b>682,724</b>	<b>75,089</b>	<b>1,390,714</b>	<b>928,104</b>	<b>7,015</b>	<b>3,797,553</b>
<b>Other information</b>									
Range of estimated useful life (years)		Not depreciated	Not depreciated	1–100 years	1–45 years	1,5–100 years	15–100 years	Not depreciated	
<b>Asset additions comprise</b>									
Asset renewals		–	–	3,111	–	43,086	3,811	–	50,008
Other additions		–	49,825	32,201	23,886	58,926	30,967	524	196,329
<b>Total asset additions</b>		<b>–</b>	<b>49,825</b>	<b>35,312</b>	<b>23,886</b>	<b>102,012</b>	<b>34,778</b>	<b>524</b>	<b>246,337</b>

continued on next page ...

Page 24 of 62

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 15. 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.

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

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

#### (b) Measurement

Acquisitions of assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

#### (c) Depreciation

Land, artworks, work in progress, road formations and formation work associated with the construction of detention basins are not depreciated as they have an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the new 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.

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

#### (d) Impairment

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

#### (e) Valuation

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

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

Fair values are classified into three levels as follows:

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

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability either directly or indirectly,

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 15. Property, plant and equipment (continued)

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

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

#### Land (level 2)

An indexation valuation was performed by independent valuers, Australis Asset Advisory Group for year ended 30 June 2025 and the index applied to the asset class. For year ended 30 June 2023 a comprehensive valuation of land was undertaken by Stantec Australia Pty Ltd (Stantec) and the valuer used the market value approach.

#### Buildings and structures (level 3)

An indexation valuation was performed by independent valuers, Australis Asset Advisory Group for year ended 30 June 2025 and the index was not applied to the asset class as it was not material. A comprehensive valuation was undertaken by Australis effective 30 June 2024. Buildings and structures were valued using the current replacement cost method.

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.

#### Infrastructure assets (level 3)

Infrastructure assets acquired in the current financial year are recognised at cost as council believes this reflects the fair value of the assets at reporting date. All other infrastructure assets are recognised at fair value.

Roads, bridges and footpaths and flooding and drainage assets are valued using current replacement cost (CRC). This is determined by council calculating the gross cost of replacing the full service potential of the asset, and then adjusting 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.

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

##### Roads and footpaths

A comprehensive valuation was undertaken by Australis Asset Advisory Group effective 30 June 2025. Valuations have been undertaken for different categories based on road type such as sealed and unsealed.

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

##### Bridges

A comprehensive valuation was undertaken by Australis Asset Advisory Group effective 30 June 2025. In valuing bridges Australis has adopted the condition assessments as provided by both council engineers and consultants.

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

##### Flooding and drainage

An indexation valuation for flooding and drainage assets was considered by independent valuers, Australis Advisory Group (Australis) as at 30 June 2025 and the index was not applied to the asset class as it was not material. A full valuation of flooding and drainage assets was undertaken by Stantec effective 30 June 2022. Where drainage assets are located underground and physical inspection is not possible, the age, size, depth and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date.

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.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 15. Property, plant and equipment (continued)

## Artworks (level 2)

An indexation valuation for artwork assets was performed by independent valuers, All Art Services as at 30 June 2025 and the index was not applied. A comprehensive valuation of artworks was undertaken by All Art Services effective 30 June 2023 and the valuer used the market value approach.

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

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (Level 2)	Market value	2023	Stantec Australia Pty Ltd	2025: 7.16% 2024: 16.28%	Nil

**Key assumptions and estimates (related data sources)**

- Stantec physically inspected approximately 63% of land assets.
- Current zoning.
- Sales evidence of comparable land sites in close proximity and adjusted for differences in key attributes.
- Valuation based on price per square metre.
- Impacts from historical flood data.

Buildings and other structures (Level 3)	Current replacement cost	2024	Australis Asset Advisory Group	2025: Nil 2024: Not applicable	Nil
--	--------------------------	------	--------------------------------	-----------------------------------	-----

**Key assumptions and estimates (related data sources)**

- Australis physically inspected and assessed the condition of 21% of buildings and 7% of other structures.
- Unit rates derived from Australis databases, Rawlinson's rates for building and construction, building price index tables, recent contract and tender data. Unit rates are based on square metre.
- 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.
- Australis assessed the remaining useful life of buildings and structures with calculations based on recent condition data collected by Australis. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

Roads and footpaths (Level 3)	Current replacement cost	2025	Australis Asset Advisory Group	2025: Not applicable 2024: Nil	Nil
-------------------------------	--------------------------	------	--------------------------------	-----------------------------------	-----

**Key assumptions and estimates (related data sources)**

- The valuer physically inspected 1% of the road network.
- Unit rates are derived from Australis databases, Rawlinson's rates and recent council contract data.
- Assumptions applied to CRC included the current use should be the highest and best use including factors of third-party costs, condition, location and site preparation costs.
- Road segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.
- Council assumes environmental factors such as soil type, climate and topography are consistent across each segment.
- The valuer adopted the road condition assessments provided by council engineers. Council engineers use the SMEC Pavement Condition Index (SMEC PCI) to describe the overall condition of a sealed road segment. SMEC PCI has a ranking of 10 for a road without defects and deducts points from this ranking depending on the annual average daily traffic and the level and type of distress present. Types of distress includes National Association of Australian State Road (NAASRA) roughness count, percentages on seals (eg. cracked, wide cracks, area potholed and area ravelled) and mean rut depth in millimetre.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 15. Property, plant and equipment (continued)

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Bridges (Level 3)	Current replacement cost	2025	Australis Asset Advisory Group	2025: Not applicable 2024: Nil	Nil

**Key assumptions and estimates (related data sources)**

- The valuer physically inspected 9% of bridges.
- Unit rates are derived from Australis databases, Rawlinson's rates and recent council contract data.
- Assumptions applied to CRC included the current use should be the highest and best use including factors of third-party costs, condition, location and site preparation costs.
- Condition assessments are based on council engineers and consultants data.
- 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.

Flooding and drainage (Level 3)	Current replacement cost	2022	Stantec Australia Pty Ltd	2025: Nil 2024: Nil	Nil
---------------------------------	--------------------------	------	---------------------------	------------------------	-----

**Key assumptions and estimates (related data sources)**

- The valuer physically inspected 50% of open drains and open drain inverts during the 2022 comprehensive valuation.
- Unit rates derived from Stantec databases, Rawlinson's rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets and recent contract and tender data.
- Assumptions applied to CRC included the current use should be the highest and best use including factors of third-party costs, condition, location and site preparation costs.
- Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.
- Construction estimates were determined on a similar basis to roads.
- Condition assessments were based on physical inspection of half the open drains network and assessing council's condition assessment of drainage pipes. This resulted in the reassessment of useful lives for drainage mains, open drains and open drain inverts. The sample of drainage pipes assessed that the age base was supported by the condition assessment data.

Artworks (Level 2)	Market value	2023	All Art Services	2025: Nil 2024: Nil	Nil
--------------------	--------------	------	------------------	------------------------	-----

**Key assumptions and estimates (related data sources)**

- The valuer inspected the majority of artwork assets during the 2023 comprehensive valuation.
- Observable market prices for similar assets or using comparable inputs of a similar class of asset were used for marketable cultural/heritage assets.
- The valuer used the market approach based on sales evidence over the past 12 months of movement in auction results and retail gallery sales.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 16. Intangible assets

	<b>2025</b>	<b>2024</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Opening gross carrying value</b>	21,664	31,454
Additions	149	1,287
Gross book value written off	(6,763)	(11,077)
<b>Closing gross carrying value</b>	<b>15,050</b>	<b>21,664</b>
<b>Opening accumulated amortisation and impairment</b>	<b>(17,145)</b>	<b>(25,243)</b>
Amortisation charges	(1,496)	(2,890)
Accumulated amortisation charges written off	6,269	10,988
<b>Closing accumulated amortisation and impairment</b>	<b>(12,372)</b>	<b>(17,145)</b>
<b>WIP intangible assets</b>		
<b>Opening gross carrying value</b>	3,679	3,887
WIP expenditure	3,751	1,079
Transfer to additions	(149)	(1,287)
<b>Closing gross carrying value</b>	<b>7,281</b>	<b>3,679</b>
<b>Total intangible assets - net book value</b>	<b>9,959</b>	<b>8,198</b>

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 17. Contract balances

	2025 \$ '000	2024 \$ '000
<b>(a) Contract assets</b>		
Contract assets	13,206	2,305
<b>Total current contract assets</b>	<b>13,206</b>	<b>2,305</b>
<b>(b) Contract liabilities</b>		
Funds received upfront to construct Council controlled assets	34,905	8,515
Non-capital performance obligations not yet satisfied	1,218	26
<b>Total current contract liabilities</b>	<b>36,123</b>	<b>8,541</b>
<b>Revenue recognised that was included in the contract liability balance at the beginning of the year</b>		
Funds to construct Council controlled assets	8,205	8,207
Non-capital performance obligations (including deposits received in advance)	26	175
<b>Total revenue included in the contract liability</b>	<b>8,231</b>	<b>8,382</b>

**(c) Significant changes in contract balances**

Council's contract liabilities balance for 2025 includes \$12.6 million received for the Residential Activation Fund for Fischer Road and \$11.6 million for the North Ipswich Stadium Grandstand. The contract liabilities balance also includes \$2.7 million from the Queensland Reconstruction Authority (QRA) related to the significant flood events that occurred in 2022 and 2024. Council's contract assets balance for 2025 includes \$7.6 million to be received from QRA related to the 2022 significant flood event and \$2.1 million related to the Local Roads and Community Infrastructure Phase 4 projects.

## Note 18. Leases

**Council as a lessee**

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

The right-of-use asset is measured using the cost model and is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

**Leases at significantly below market value / concessionary leases**

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 18. Leases (continued)

	Land \$ '000	Buildings \$ '000	Car parks (including street ramp) \$ '000	Total \$ '000
<b>Right-of-use assets</b>				
<b>2025</b>				
Opening balance	495	2,162	931	3,588
Depreciation charge	(55)	(611)	(89)	(755)
<b>Balance at 30 June</b>	<b>440</b>	<b>1,551</b>	<b>842</b>	<b>2,833</b>
<b>2024</b>				
Opening balance	550	2,671	1,042	4,263
Additions to right-of-use assets	–	60	–	60
Depreciation charge	(55)	(569)	(111)	(735)
<b>Balance at 30 June</b>	<b>495</b>	<b>2,162</b>	<b>931</b>	<b>3,588</b>
			<b>2025</b>	<b>2024</b>
			<b>\$ '000</b>	<b>\$ '000</b>

## Lease liabilities

## Classified as:

Current lease liability	794	747
Non-current lease liability	1,849	2,689
<b>Total lease liabilities</b>	<b>2,643</b>	<b>3,436</b>

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

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per statement of financial position \$ '000
<b>2025</b>					
Lease liabilities	880	1,847	762	3,489	2,643
	<b>880</b>	<b>1,847</b>	<b>762</b>	<b>3,489</b>	<b>2,643</b>
<b>2024</b>					
Lease liabilities	834	2,378	865	4,077	3,436
	<b>834</b>	<b>2,378</b>	<b>865</b>	<b>4,077</b>	<b>3,436</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 18. Leases (continued)

## Council as a lessor

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

Council does not have any finance leases.

	2025	2024
	\$ '000	\$ '000

## Operating leases

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

## The minimum lease receipts are as follows:

Not later than one year	4,811	2,853
Between one and two years	5,307	3,260
Between two and three years	5,201	3,340
Between three and four years	4,698	3,186
Between four and five years	4,214	2,675
Later than five years	33,677	14,930
<b>Total lease receipts</b>	<b>57,908</b>	<b>30,244</b>

## Assets classified as investment property

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

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

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

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

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 19. Payables

	2025 \$ '000	2024 \$ '000
<b>Current</b>		
Creditors	18,419	18,467
Accrued interest expense	555	485
Accrued wages and salaries	1,225	1,958
Accrued expenses	21,629	38,713
Other creditors	1,968	1,843
<b>Total current payables</b>	<b>43,796</b>	<b>61,466</b>

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

## Note 20. Borrowings

	2025 \$ '000	2024 \$ '000
<b>Current</b>		
Loans - Queensland Treasury Corporation	93,924	46,686
<b>Total current borrowings</b>	<b>93,924</b>	<b>46,686</b>
<b>Non-current</b>		
Loans - Queensland Treasury Corporation	304,622	355,990
<b>Total non-current borrowings</b>	<b>304,622</b>	<b>355,990</b>

## Reconciliation of Loan Movements for the year

<b>Loans - Queensland Treasury Corporation</b>		
Opening balance at beginning of financial year	402,676	383,352
Loans raised	42,000	61,000
Principal repayments	(46,130)	(41,676)
<b>Book value at end of financial year</b>	<b>398,546</b>	<b>402,676</b>

The Queensland Treasury Corporation (QTC) loan market value at the reporting date was \$381,207,247. 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.

No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 June 2026 to 15 June 2041. Principal and interest repayments are made quarterly in arrears.

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 21. Provisions

	2025	2024
	\$ '000	\$ '000
<b>Current</b>		
Annual leave	10,934	10,818
Long service leave	19,571	18,008
Provision for restoration costs	137	73
<b>Total current provisions</b>	<b>30,642</b>	<b>28,899</b>
<b>Non-current</b>		
Long service leave	3,190	2,545
Provision for restoration costs	167	240
Provision for perpetual care fund	344	310
<b>Total non-current provisions</b>	<b>3,701</b>	<b>3,095</b>

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.

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

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

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 22. Other liabilities

	2025 \$ '000	2024 \$ '000
<b>Current</b>		
Unearned rates revenue	6,156	5,623
Unearned revenue - other	1,567	1,242
Refunds	13	212
Other liabilities	3,647	–
Waste levy refund received in advance	7,659	8,556
<b>Total current other liabilities</b>	<b>19,042</b>	<b>15,633</b>
<b>Non-current</b>		
Waste levy refund received in advance	7,090	14,859
<b>Total non-current other liabilities</b>	<b>7,090</b>	<b>14,859</b>

Council is required to pay a waste levy to the State Government based on the amount of waste disposed to a landfill under the *Waste Reduction and Recycling (Waste Levy) Amendment Regulation 2019*. To mitigate any direct impacts of the waste levy on households, the State Government made advance payments to council reflecting five years of annual payments (2022-23 - 2026-27) as prescribed by the *Waste Reduction and Recycling Regulation 2011*. The advance payment essentially refunds the council for the portion of the levy that relates to households. Council is liable to the State for payment of the levy on most forms of commercial and household waste delivered to its disposal sites from 1 July 2022. Council will fund the portion of the levy that relates to commercial waste through charges to commercial users of disposal sites from 1 July 2022. The advance payment from State Government is recognised as a liability and drawn down annually to offset the waste levy expense incurred. One year of revenue has been drawn down in 2024-25.

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 23. Commitments for expenditure

	2025	2024
	\$ '000	\$ '000
<b>Capital commitments (exclusive of GST)</b>		
<b>Commitment for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:</b>		
<b>Property, plant and equipment</b>		
Asset and Infrastructure - Infrastructure	78,112	32,578
Corporate Services - IT infrastructure	-	1,533
Community, Cultural and Economic Development - Infrastructure	-	1,288
<b>Total commitments</b>	<b>78,112</b>	<b>35,399</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	23,262	29,894
Later than one year and not later than 5 years	52,411	5,505
Later than 5 years	2,439	-
<b>Total payable</b>	<b>78,112</b>	<b>35,399</b>

## Note 24. Contingent liabilities

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

**Local Government Mutual**

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

The LGM financial statements as at 30 June 2024 (being latest) reported an accumulated surplus and it is not anticipated any liability will arise.

**Local Government Workcare**

The council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The council's maximum exposure to the bank guarantee is \$2,875,826 (2024: \$2,839,028).

**Legal claims**

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

The council is of the opinion that the claims can be successfully defended. Information in respect of individual claims has not been disclosed on the basis that council considers such disclosures would seriously prejudice the outcome of the claim. As at the 30 June 2025 council had nil exposure for legal claims (2024: Nil).

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 25. Superannuation - regional defined benefit fund

Council contributes to the Brighter Super Regional Defined Benefits Fund (the scheme), at the rate of 12.5% for each standard permanent employee who is a defined benefit member. This rate is set in accordance with the Brighter Super trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*. The scheme is managed by the Brighter Super trustee.

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

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

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

The last completed triennial actuarial assessment of the scheme was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12.5% of employee salary or wages and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2027.

The most significant risks that may result in Brighter Super 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.

	2025	2024
	\$ '000	\$ '000
Notes		
Superannuation contributions made to the Regional Defined Benefits Fund	410	426
Other superannuation contributions for employees	16,605	14,940
<b>Total superannuation contributions paid by Council for employees</b>	<b>17,015</b>	<b>15,366</b>
6		

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 26. Reconciliation of Operating Activities

	2025 \$ '000	2024 \$ '000
<b>Net result</b>	175,974	138,407
<b>Non-cash items</b>		
Depreciation and amortisation	100,871	101,049
Non-cash capital grants and contributions	(113,682)	(82,540)
	(12,811)	18,509
<b>Losses/(gains) recognised on fair value re-measurements through the income statement</b>		
Investment properties	(5,904)	28,532
Provision for restoration costs	(10)	2,386
	(5,914)	30,918
<b>Investing and development activities</b>		
Net (profit)/loss on disposal of assets	333	440
Loss on write-off of assets	2,971	2,756
Share of net (profits)/losses of associates	(6,120)	(32,498)
Cash capital grants and contributions	(90,984)	(98,270)
	(93,800)	(127,572)
<b>Changes in operating assets and liabilities:</b>		
(Increase)/decrease in receivables	528	(1,153)
Increase/(decrease) in provision for doubtful debts	410	590
(Increase)/decrease in inventories	(494)	144
(Increase)/decrease in contract assets	(10,901)	(433)
(Increase)/decrease in other assets	(1,554)	4,421
Increase/(decrease) in payables	2,346	443
Increase/(decrease) in contract liabilities	27,582	(2,521)
Increase/(decrease) in other provisions	35	(2,384)
Increase/(decrease) in other liabilities	(22,052)	9,148
	(4,100)	8,255
<b>Net cash provided from/(used in) operating activities from the statement of cash flows</b>	59,349	68,517

## Note 27. Reconciliation of liabilities arising from finance activities

	As at 30/06/24			As at 30/06/25	
	Opening Balance \$ '000	Cashflows \$ '000	Non-cash changes (new leases) \$ '000	Closing balance \$ '000	
Borrowings	402,676	(4,130)	-	398,546	
Lease liabilities	3,436	(793)	-	2,643	
	406,112	(4,923)	-	401,189	

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 27. Reconciliation of liabilities arising from finance activities (continued)

	As at 30/06/23		Non-cash changes (new leases) \$ '000	As at 30/06/24
	Opening Balance \$ '000	Cashflows \$ '000		Closing balance \$ '000
Borrowings	383,352	19,324	–	402,676
Lease liabilities	4,113	(737)	60	3,436
	<u>387,465</u>	<u>18,587</u>	<u>60</u>	<u>406,112</u>

## Note 28. Events after the reporting period

There has not been any event that occurred after the end of the reporting period that has significantly affected, or may significantly affect, the current or future financial results of the council.

## Note 29. Financial instruments and financial risk management

## (a) Financial assets and financial liabilities

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

## Receivables

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 29. Financial instruments and financial risk management (continued)

At 30 June 2025, the exposure to credit risk for trade and other receivables by type of counterparty was as follows:

	2025 \$ '000	2024 \$ '000
Rates and utility charges	12,327	11,126
Community organisations and receivables	208	269
GST recoverable	2,924	3,428
Other receivables	13,198	14,772
<b>Total</b>	<b>28,657</b>	<b>29,595</b>

Refer to note 12 for further details.

## Liquidity risk

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

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

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

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

	0 to 1 year \$ '000	1 to 5 years \$ '000	Over 5 years \$ '000	Total contractual cash flows \$ '000	Carrying amount \$ '000
<b>2025</b>					
Payables	43,796	–	–	43,796	43,796
Loans - QTC	107,447	153,369	219,745	480,561	398,546
	<b>151,243</b>	<b>153,369</b>	<b>219,745</b>	<b>524,357</b>	<b>442,342</b>
<b>2024</b>					
Payables	61,466	–	–	61,466	61,466
Loans - QTC	60,082	212,808	208,043	480,933	402,676
	<b>121,548</b>	<b>212,808</b>	<b>208,043</b>	<b>542,399</b>	<b>464,142</b>

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

## Market risk

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 29. Financial instruments and financial risk management (continued)

---

#### *Interest rate risk*

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

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

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

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

Interest rate sensitivity analysis evaluates what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit based on the carrying values of financial assets at the end of the reporting period. If the change in interest rates was held constant over the period this would increase / decrease profit by \$1,890,000 (2024: \$1,643,000).

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 30. National competition policy

**Business activities to which the code of competitive conduct is applied**

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

- Planning and development services
- Roads and drainage
- Waste and resources management

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

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

**Significant business activities**

The expenditure threshold amounts for identifying a "significant business activity" for the 2024-25 financial year is \$9.7 million.

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

**Activities to which the code of competitive conduct is applied**

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

- Planning and development services
- Roads and drainage

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

	Planning and development services	Planning and development services	Roads and drainage	Roads and drainage	Waste management	Waste management
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue for services provided to the council	-	-	-	-	6,426	5,472
Revenue for services provided to external clients	72	85	4,965	4,247	58,939	52,246
Community service obligations	86	80	-	-	193	95
	<u>158</u>	<u>165</u>	<u>4,965</u>	<u>4,247</u>	<u>65,558</u>	<u>57,813</u>
Less: expenditure	<u>(302)</u>	<u>(358)</u>	<u>(2,889)</u>	<u>(2,450)</u>	<u>(52,501)</u>	<u>(43,196)</u>
<b>Surplus / (deficit)</b>	<b><u>(144)</u></b>	<b><u>(193)</u></b>	<b><u>2,076</u></b>	<b><u>1,797</u></b>	<b><u>13,057</u></b>	<b><u>14,617</u></b>

**Description of CSO's provided to business activities:**

Activities	CSO description	Actual \$'000
Planning and Development Services	Concession for planning and development services for approved community groups.	86
Waste Management	Subsidised waste services for community event, recycling and refuse collection services for local schools and community organisations, and free general waste services for dialysis patients requiring additional volume for kerbside waste disposal.	193

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 31. Controlled entities that have not been consolidated

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

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

**Controlled entities - unaudited financial results:****Controlled entity**

	Ownership interest %	Revenue \$ '000	Expenses \$ '000	Profit / (loss) \$ '000	Assets \$ '000	Liabilities \$ '000
<b>2025</b>						
Ipswich Arts Foundation Trust	100%	136	134	2	890	10
IA Foundation Limited (dormant)	100%	–	–	–	–	–
		<u>136</u>	<u>134</u>	<u>2</u>	<u>890</u>	<u>10</u>
<b>2024</b>						
Ipswich Arts Foundation Trust	100%	161	134	27	895	17
IA Foundation Limited (dormant)	100%	–	–	–	–	–
		<u>161</u>	<u>134</u>	<u>27</u>	<u>895</u>	<u>17</u>

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

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 32. Transactions with related parties

## (a) Subsidiaries

## Transactions with subsidiaries

	2025	2024
	\$'000	\$'000
<b>Amounts received or receivable by council from subsidiaries</b>		
Administration and other services provided	3	2
<b>Total</b>	<b>3</b>	<b>2</b>

## Amounts paid or payable by council to subsidiaries

Contribution, donation and other services	96	85
Donated artworks from the Ipswich Arts Foundation Trust	46	110
<b>Total</b>	<b>142</b>	<b>195</b>

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

## (b) Associates

For details refer to note 13 Interest in other entities.

## (c) Key management personnel

## Transactions with key management personnel

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

	2025	2024
	\$ '000	\$ '000
<b>The compensation paid to key management personnel comprises:</b>		
Short-term employee benefits	3,750	3,546
Post-employment benefits	361	323
Long-term benefits	50	47
<b>Total</b>	<b>4,161</b>	<b>3,916</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2025

## Note 32. Transactions with related parties (continued)

## (d) Other Related Parties

## Transactions with other related parties

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

	2025 \$'000	2024 \$'000
<b>Amounts received or receivable by council to other related parties</b>		
Administration and other services provided	1	1
	<u>1</u>	<u>1</u>
<b>Amounts paid or payable by council to other related parties</b>		
Administration and other services provided	5	3
Contributions, sponsorship and donations	320	322
Employee expenses for close family members of key management personnel	138	132
	<u>463</u>	<u>457</u>

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

All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employs 1,540 staff of which there is only 2 close family member of key management personnel.

## (e) Outstanding balances

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

Receivables	Related entity	2025 Receivables \$'000	2024 Receivables \$'000
Past due 31-120 days	Ipswich Arts Foundation Trust	1	-
Past due 31-120 days	Other related parties	1	-
<b>Total</b>		<u>2</u>	<u>-</u>

## (f) Loans and guarantees to/from related parties

Council does not make loans to, or receive loans from related parties.

## (g) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the Ipswich area. Therefore, on a regular basis ordinary citizen transactions occur between council and its related parties.

Some examples include:

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

continued on next page ...

Page 45 of 62

**Notes to the Financial Statements**  
for the year ended 30 June 2025

**Note 32. Transactions with related parties (continued)**

---

- Parking fees and infringements

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

## General Purpose Financial Statements

for the year ended 30 June 2025

---

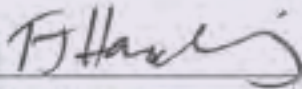
### Management Certificate

for the year ended 30 June 2025

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

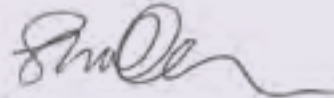
In accordance with Section 212(5) of the Regulation, we certify that:

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 1 to 46, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Teresa Harding  
Mayor

Date 13 Oct 25



Sonia Cooper  
Chief Executive Officer

Date 13 Oct 25

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Ipswich City Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Ipswich City Council.

The financial report comprises the statement of financial position as at 30 June 2025, 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 material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

#### Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Ipswich City Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios (unaudited) and unaudited 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 formed a separate opinion on the current year financial sustainability statement.

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

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

### **Responsibilities of the councillors for the financial report**

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

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

### **Auditor's responsibilities for the audit of the financial report**

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

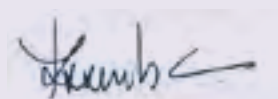
### **Report on other legal and regulatory requirements**

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2015:

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

### Prescribed requirements scope

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



Sri Narasimhan  
as delegate of the Auditor-General

15 October 2025

Queensland Audit Office  
Brisbane

## Current Year Financial Sustainability Statement

	Target Tier	Actual 2025	5 Yr Av. 2020-25
--	-------------	-------------	------------------

## Audited ratios

Council's performance at 30 June 2025 against key financial ratios and targets.

## Liquidity

## 1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash			
Total operating expenditure less depreciation and amortisation less finance costs	x 12	> 2 months	0.0 months
		<b>7.3 months</b>	

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

## Operating Performance

## 2.1 Operating surplus ratio

Operating result			
Total operating revenue		> 0%	1.93%
		<b>3.61%</b>	

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

The above ratio for 2024-2025 has been calculated excluding the impact of asset impairment recognised by Urban Utilities (UU). This impairment is a one-off extraordinary adjustment which is not part of UU's ordinary activities and, as such, is not reflected in council's operating surplus ratio.

## 3.1 Operating cash ratio

Operating result add depreciation and amortisation add finance costs			
Total operating revenue		> 0%	30.14%
		<b>30.79%</b>	

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

The above ratio for 2024-2025 has been calculated excluding the impact of asset impairment recognised by Urban Utilities (UU). This impairment is a one-off extraordinary adjustment which is not part of UU's ordinary activities and, as such, is not reflected in council's operating cash ratio.

## Asset management

## 4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)			
Depreciation expenditure on infrastructure assets		> 60%	67.60%
		<b>60.04%</b>	

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

## 5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets			
Current replacement cost of depreciable infrastructure assets		> 60%	70.56%
		<b>70.01%</b>	

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

Current Year Financial Sustainability Statement (continued)

	Target Tier	Actual 2025	5 Yr Av. 2020-25
<b>Debt servicing capacity</b>			
<b>6. Leverage ratio</b>			
Book value of debt			
Total operating revenue less total operating expenditure add depreciation and amortisation	0 - 4 times	3.9 times	3.8 times

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

**Note 1 - basis of preparation**

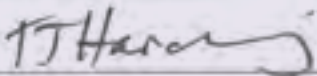
The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2024. The amounts used to calculate the 6 reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

Certificate of Accuracy (audited ratios)

---

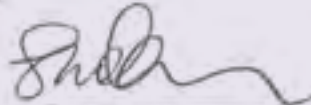
This current-year financial sustainability statement has been prepared pursuant to Section 17B of the *Local Government Regulation 2012* (the Regulation).

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



Teresa Harding  
Mayor

Date: 13 Oct 25



Sonia Cooper  
Chief Executive Officer

Date: 13 Oct 25

## INDEPENDENT AUDITOR'S REPORT

To the Councillors of Ipswich City Council

### Report on the Current-Year Financial Sustainability Statement

#### Opinion

I have audited the accompanying current year financial sustainability statement of Ipswich City Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Ipswich City Council for the year ended 30 June 2025 has been accurately calculated.

#### Basis of opinion

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

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

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

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 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

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Ipswich City Council's annual report for the year ended 30 June 2025 was the general-purpose financial statements, current-year financial sustainability statement - contextual ratios (unaudited) and the unaudited 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 formed a separate opinion on the general-purpose financial report.

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

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

### **Responsibilities of the councillors for the current year financial sustainability statement**

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

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

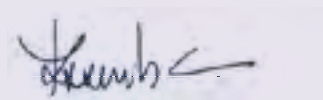
My objectives are to obtain reasonable assurance about whether the current year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance,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

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

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

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

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.



Sri Narsimhan  
as delegate of the Auditor-General

15 October 2025

Queensland Audit Office  
Brisbane

## Current Year Financial Sustainability Statement

	Target Tier	Actual 2025	5 Yr Av. 2020-25
--	-------------	-------------	------------------

## Contextual ratios (unaudited)

## Financial Capacity

## 1. Council controlled revenue

Net rates, levies and charges add fees and charges			
Total operating revenue	n/a	83.23%	79.94%

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

## 2. Population growth

Prior year estimated population			
Previous year estimated population	- 1	n/a	3.03%
			3.92%

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

## Asset management

## 3. Asset renewal funding ratio

Total of planned capital expenditure on infrastructure assets renewals over 10 years			
Total required capital expenditure on infrastructure asset renewals over 10 years	n/a	111.72%	0.00%

The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.

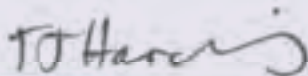
## Note 1 - basis of preparation

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2025. The amounts used to calculate the 3 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 2025.

**Certificate of Accuracy (contextual ratios - unaudited)**

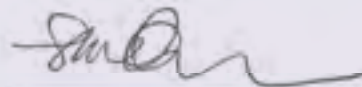
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

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



Teresa Harding  
Mayor

Date: 13 Oct 25



Sonia Cooper  
Chief Executive Officer

Date: 13 Oct 25

## Unaudited Long-Term Financial Sustainability Statement

	Target 2025	Actual 2025	2026	2027	2028	2029	Forecast					
							2030	2031	2032	2033	2034	2035

## Measures of financial sustainability

## Liquidity

**1. Unrestricted cash expense coverage ratio**

Total cash and equivalents add current investments  
add available ongoing QTC working capital limit less  
externally restricted cash

x 12

> 2  
months      **7.3  
months**

N/A for long-term sustainability statement

Total operating expenditure less depreciation and  
amortisation less finance costs

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses. Data from 2026 onwards is not available.

## Operating Performance

**2.1 Operating surplus ratio**

Operating result

&gt; 0%

**3.61%**

2.14%

8.77%

3.89%

5.02%

5.26%

5.94%

6.37%

6.97%

7.13%

6.81%

Total operating revenue

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

The above ratio for 2024-2025 has been calculated excluding the impact of asset impairment recognised by Urban Utilities (UU). This impairment is a one-off extraordinary adjustment which is not part of UU's ordinary activities and, as such, is not reflected in council's operating surplus ratio.

**3.1 Operating cash ratio**

Operating result add depreciation and amortisation add finance  
costs

&gt; 0%

**30.79%**

29.85%

36.48%

31.69%

33.03%

33.76%

34.32%

34.57%

35.16%

35.61%

35.67%

Total operating revenue

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

The above ratio for 2024-2025 has been calculated excluding the impact of asset impairment recognised by Urban Utilities (UU). This impairment is a one-off extraordinary adjustment which is not part of UU's ordinary activities and, as such, is not reflected in council's operating cash ratio.

continued on next page ...

Page 59 of 62

## Unaudited Long-Term Financial Sustainability Statement (continued)

	Target 2025	Actual 2025	2026	2027	2028	2029	Forecast					
							2030	2031	2032	2033	2034	2035
<b>Asset Management</b>												
<b>4. Asset sustainability ratio</b>												
Capital expenditure on replacement of infrastructure assets (renewals)	> 60%	<b>60.04%</b>	80.64%	71.67%	66.01%	81.16%	72.93%	66.63%	64.08%	65.94%	60.42%	65.19%
Depreciation expenditure on infrastructure assets												

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

**5. Asset consumption ratio**

Written down replacement cost of depreciable infrastructure assets	> 60%	<b>70.01%</b>	70.72%	70.69%	70.73%	70.78%	70.55%	70.15%	69.72%	69.40%	69.04%	68.56%
Current replacement cost of depreciable infrastructure assets												

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

**6. Asset renewal funding ratio**

Total of planned capital expenditure on infrastructure assets renewals over 10 years	n/a	<b>111.72%</b>					N/A for long-term sustainability statement					
Total required capital expenditure on infrastructure asset renewals over 10 years												

The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future. Data from 2026 onwards is not available.

**Debt servicing capacity****7. Leverage ratio**

Book value of debt	0 - 4 times	<b>3.9 times</b>	3,3 times	2,5 times	2,8 times	2,6 times	2,5 times	2,2 times	2,1 times	2,1 times	2,1 times	2,0 times
Total operating revenue less total operating expenditure add depreciation and amortisation												

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

## Unaudited Long-Term Financial Sustainability Statement (continued)

	Target 2025	Actual 2025	2026	2027	2028	2029	Forecast					
							2030	2031	2032	2033	2034	2035
<b>Financial Capacity</b>												
<b>8. Council controlled revenue</b>												
Net rates, levies and charges add fees and charges	n/a	<b>83.23%</b>	84.69%	84.79%	85.23%	85.39%	86.13%	86.32%	86.55%	86.69%	86.71%	86.57%
Total operating revenue												

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

**9. Population growth**

Prior year estimated population	- 1	n/a	<b>3.03%</b>	3.47%	3.05%	3.45%	3.81%	3.76%	3.72%	3.67%	3.62%	3.57%	3.53%
Previous year estimated population													

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

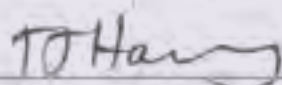
**Ipswich City Council Financial Management Strategy**

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.

Certificate of Accuracy for Long-Term Financial Sustainability Statement

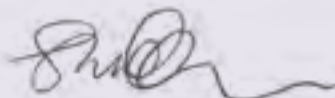
This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

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



Teresa Harding  
Mayor

Date: 13 Oct 25



Sonia Cooper  
Chief Executive Officer

Date: 13 Oct 25



# APPENDICES



## COMMUNITY AND DISCRETIONARY FUNDING

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

This information must contain expenditure from each councillor's discretionary fund, the name of each community organisation funded and the amount and purpose of that allocation. In the 2024–2025 financial year, council administered community funding which included the following:

CIVIC AND CEREMONIAL EVENTS			
APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Bundamba ANZAC Observance Committee	ANZAC Day at Bundamba	11/11/2024	\$10,000.00
Eastern Suburbs Anzac Day Commemoration Committee	2025 ANZAC Day Service at Cameron Park Booval	05/02/2025	\$2,181.82
Goodna RSL Sub Branch	Remembrance Day 2024	30/10/2024	\$3,126.29
Goodna RSL Sub Branch	ANZAC Day 2025	23/04/2025	\$10,000.00
Ipswich Adventist School	IAS ANZAC Day Dawn Service	04/03/2025	\$860.93
Marburg and District Residents' Association	Marburg ANZAC Day Service	04/03/2025	\$1,621.93
Returned and Services League of Australia, Qld Branch, Rosewood Sub Branch	ANZAC Day 2025 Rosewood	04/03/2025	\$8,757.98
St Edmund's College	Woodend ANZAC Day Service	05/02/2025	\$4,731.81
<b>TOTAL</b>			<b>\$41,280.76</b>
COMMUNITY EVENTS FUNDING			
APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Anglican Parish of Rosewood	Marburg Community Carols Evening	12/09/2024	\$2,997.55
Brisbane South Toy Library	Pop-Up-Play in Queens Park	22/08/2024	\$321.65
Community Cake Incorporated	The Great Marburg Bake Off & Art Show	22/08/2024	\$3,943.70
Cuppa PLUS	Ipswich Seniors Expo 2024	22/08/2024	\$5,000.00
Cuppa PLUS	Ipswich Seniors Expo 2025	14/05/2025	\$5,000.00
Domestic Violence Action Centre	2025 Domestic Violence Remembrance Ceremony	12/12/2024	\$2,734.97
EACH	Picnic in Tulumur Place	04/10/2024	\$1,774.29
Focal Community Living	Client and Community Christmas Celebration 2024	13/11/2024	\$1,903.00
Gailes Residents Committee t/a Gailes Community House	Christmas with the Community	13/11/2024	\$2,396.37
Goodna Community Association	Goodna Jacaranda Festival	22/08/2024	\$5,000.00
Greater Springfield Indian Association	GSIA Dandiya Night 2024	22/08/2024	\$2,500.00
Greater Springfield Indian Association	GSIA Kite Festival 2025	12/12/2024	\$1,988.16
HeartKids	Two Feet and a Heartbeat	12/09/2024	\$600.00
ICYS Ipswich Community Youth Service	Ipswich & West Moreton Region Child Protection Week Gala Dinner & Awards Presentation	11/06/2025	\$5,000.00
Ipswich & District Bird Club	2025 Ipswich Festival of Feathers	13/03/2025	\$1,150.00
Ipswich Historical Society	Back in Time Heritage Fun Day	22/08/2024	\$1,900.00
Ipswich Historical Society	Horses to Horsepower Family Fun Day	13/03/2025	\$2,877.00
Ipswich Hospice Care	Walk to Remember	13/03/2025	\$3,961.45
Ipswich Malayali Association	Onanilav 2024	22/08/2024	\$2,310.00
Ipswich Region Community Church (t/a Cityhope Church)	Christmas Family Movie Night	13/11/2024	\$2,350.00

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Kruger Parade Baptist Church	Kruger Easter Festival 2025	13/02/2025	\$5,000.00
Lanka Lions Australia	Sri Lanka New Year Festival – 2025	13/03/2025	\$5,000.00
Lions Club of Rosewood	Rosewood Lions 50th Anniversary Dinner	06/05/2025	\$1,425.00
Marburg and District A and I Association	Christmas Carnival	13/11/2024	\$5,000.00
Marburg and District Residents' Association	Black Snake Creek Festival	12/09/2024	\$2,935.00
Neighbourhood Watch Australasia Limited – Riverview Neighbourhood Watch	Muscle in Maculata 2025	13/03/2025	\$4,880.00
Philippines-Australia Multicultural Association (PAMA)	PAMA SpringFest 2025	06/05/2025	\$5,000.00
Play Matters Australia	Messy Play Matters	06/05/2025	\$827.50
Raceview Congregational Fellowship	2024 Christmas Carols under the Big Tree	22/08/2024	\$5,000.00
Renegade Bowmen	2024 ABA State Titles	12/09/2024	\$2,059.40
Rosewood Agricultural & Horticultural Society	2025 Rosewood Show & Bull Ride	06/05/2025	\$5,000.00
Rosewood and District Support Centre Inc (Rosewood Community Centre)	Rosewood Christmas Festival	04/10/2024	\$4,713.18
Rosewood Baptist Church	Free Family Fun Evening	12/09/2024	\$1,418.18
Rosewood State School Parents & Citizen Association	150th Official Ceremony and Fete	06/05/2025	\$2,018.22
Rosewood Uniting Church	150th Year Anniversary Rosewood Uniting Church	13/03/2025	\$1,021.82
Shiloh Christian Family Centre	Dreamers Festival 2024	22/08/2024	\$4,545.45
Shiloh Christian Family Centre	Dreamers Festival 2025	13/03/2025	\$5,000.00
Springfield Lakes Nature Care	Great Southern Bioblitz 2024	22/08/2024	\$1,541.00
Springfield Malayalee Association (SMA Qld)	SMA Badminton Tournament	22/08/2024	\$1,100.00
The Corporation of the Synod of the Diocese of Brisbane – St Andrew's Springfield Anglican Church	Carnival of Light	12/09/2024	\$1,500.00
The Eisteddfod Council of Queensland	130th Qld Eisteddfod	13/02/2025	\$5,000.00
The Scout Association of Australia Queensland Branch Inc – Moreton Region	Moreton Region Scouts – Limestone Revue Auslan Interpreter	22/08/2024	\$1,850.00
Varnam Cultural Society (QLD)	The Greater Springfield Community Festival	13/02/2025	\$5,000.00
Vision Christian Family	Family Funday	13/03/2025	\$3,477.27
Whitehill Church of Christ	Carols 2024	13/11/2024	\$5,000.00
<b>TOTAL</b>			<b>\$141,020.16</b>

#### COMMUNITY PROJECTS FUNDING

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
AEIOU Foundation	Indigenous Sensory Garden for Children with Autism	12/12/2024	\$1,674.55
Black Cats Softball Club	Procurement of Softball Equipment, Storage & Technology	12/12/2024	\$7,000.00
Blackstone United FC	Storage Shed for Blackstone FC Training and Maintenance Equipment	22/08/2024	\$15,000.00
Cabanda Care	Bowls	06/05/2025	\$2,120.00
City of Ipswich Pony Club	Complete Sand Arena resurfacing	12/12/2024	\$10,000.00
Congolese United for Peace and Reconciliation in Australia Inc (CUPRA)	CUPRA Soccer Program	12/12/2024	\$4,399.00
Cricket Ipswich	Covers/Balls/Shades	22/08/2024	\$4,725.00

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Goodna & Districts Gymnastics Club	Advancing Gymnastics in Ipswich through strategic planning for facilities	22/08/2024	\$4,402.21
Ipswich Assist	Power Up Ipswich Assist	06/05/2025	\$12,527.84
Ipswich Basketball Association	Proposed Indoor Sports Venue – feasibility study	09/07/2024	\$15,000.00
Ipswich Dog Obedience Club	Electrical & water installation to Clubhouse	12/12/2024	\$6,824.00
Ipswich Knights Soccer Club	Install a solar bore pump to irrigate fields	22/08/2024	\$15,000.00
Ipswich Knights Soccer Club	Ipswich Knights Flood Repairs	06/05/2025	\$15,000.00
Ipswich Netball Association	Club Shed	22/08/2024	\$15,000.00
Ipswich Vigoro Association	Electrical Items Upgrade	12/12/2024	\$9,800.69
Ipswich Woodcrafts Club	Landscaping equipment purchase	22/08/2024	\$7,227.92
Marburg Mt Crosby Thunder Cricket Club	Resurface Training Nets	06/05/2025	\$12,614.09
Northern Suburbs Junior Minor Rugby League Club Ipswich Inc (Norths Tigers Juniors)	Equipment and Capacity Building	06/05/2025	\$6,771.55
Northern Suburbs Senior Rugby League Club Ipswich (Norths Tigers)	Norths Tigers 2025 Replacement Project	12/12/2024	\$5,600.32
Play Matters Australia	Storage sheds replacement and infrastructure maintenance	12/12/2024	\$7,413.64
Qld Oztag (Springfield Oztag)	Increasing safe Oztag participation in Springfield	22/08/2024	\$3,796.00
Qld Oztag (Springfield Oztag)	State Titles	12/12/2024	\$6,354.18
Queensland Pioneer Steam Railway	Future Proofing the Swanbank Loop	06/05/2025	\$15,000.00
Raiders Softball	Fencing / Backstop	12/12/2024	\$11,975.02
Redbank Plains Bears JRLFC	Scoreboard Upgrade	06/05/2025	\$12,000.00
Redbank Summerholm Silent Flyers	Purchase and install two vandal resistant work benches	22/08/2024	\$3,000.00
Renegade Bowmen	Lighting and fans for club house	12/12/2024	\$4,411.00
Shiloh Christian Family Centre	Ipswich Youth Programs	06/05/2025	\$6,646.54
South East Redbacks Cricket Club	Groundsman Equipment Upgrade	22/08/2024	\$7,990.00
Springfield United Football Club	Portable Goals	12/12/2024	\$15,000.00
Springfield United Football Club	Storage and Seating	06/05/2025	\$4,300.00
The Scout Association of Australia Queensland Branch Inc - Moreton Region	Moreton Region Scouts – Portable Shade Marquees	22/08/2024	\$6,161.82
Tulmur Community Justice Group Aboriginal Torres Strait Islander Corporation	Cultural Healing Group	12/12/2024	\$2,553.39
Western Spirit Football Club	Kippen Park – Field 2 Fencing	12/12/2024	\$15,000.00
Whitehill Football Club	POS Device Tablet	22/08/2024	\$564.80
Whitehill Football Club	Replacing Stolen Equipment	06/05/2025	\$3,568.68
Women's Crisis Support Service	Connecting Women Program	06/05/2025	\$9,147.20
<b>TOTAL</b>			<b>\$305,569.44</b>

**COUNCILLOR DISCRETIONARY FUNDS***These allocations are made to community organisations for community purposes*

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
<b>Animal Welfare League of Queensland</b>	Dog Enrichment Equipment to Increase Volunteer Engagement	02/08/2024	\$1,000.00
<b>Apprenticeships Queensland</b>	2025 Apprentice Awards Night	13/06/2025	\$1,650.00
<b>Australian Railway Historical Society Queensland Division</b>	Ipswich Workshops to the Historic Grandchester Station Steam Train	15/05/2025	\$2,095.00
<b>Blackstone United FC</b>	Field Lighting Upgrade	31/07/2024	\$500.00
<b>Boorrumpah Goupong Aboriginal Corporation</b>	Boorrumpah Goupong Christmas Party	12/11/2024	\$550.00
<b>Brassall Child Care Centre</b>	50th Anniversary Celebrations	20/05/2025	\$3,700.00
<b>Bremer Catchment Association</b>	Ipswich Show Garden 2025 – signage, kids stamps and aprons	17/04/2025	\$812.20
<b>Brothers Cricket Club Ipswich</b>	Security Cameras Shane Watson Oval	15/05/2025	\$1,600.00
<b>Brothers Cricket Club Ipswich</b>	Purchase Zero Turn Mower	05/06/2025	\$4,050.00
<b>Brothers Football Club Ipswich</b>	Defibrillator Package and Elite Sports Trainers Kit	07/06/2025	\$2,899.53
<b>Brothers Football Club Ipswich</b>	Celebration of Indigenous Players and History	07/02/2025	\$3,228.50
<b>BRT Village Home Owners Association</b>	Ride on Mower	16/04/2025	\$1,500.00
<b>Business Educators' Association of Queensland</b>	Student Legal Studies Conference	11/02/2025	\$1,500.00
<b>Cabanda Care</b>	Social Group Xmas	13/11/2024	\$1,000.00
<b>Catalyst Care</b>	Brighter Brassall Clean-Up and Community Group Start-Up	25/07/2024	\$400.00
<b>Central Districts Cricket Club</b>	Grounds Maintenance/Facility Cleaning Equipment	29/05/2025	\$1,044.00
<b>Circus Ipswich Inc</b>	A Big Ball of String	23/10/2024	\$600.00
<b>City of Ipswich Pipe Band</b>	Install Solar Panels	30/05/2025	\$5,000.00
<b>Collingwood Park Power AFC</b>	Update Constitution for betterment of members	22/04/2025	\$2,000.00
<b>Collingwood Park Power AFC</b>	Auskick and Junior AFL Community Appreciation Day	29/05/2025	\$1,063.98
<b>Collingwood Park Power AFC</b>	Mental Health Match	13/06/2025	\$850.13
<b>Collingwood Park Power AFC</b>	Upgrade of Fridge in canteen	05/06/2025	\$3,250.00
<b>Collingwood Park Power AFC</b>	Youth Football	16/10/2024	\$1,000.00
<b>Cricket Ipswich</b>	Surface water removal – Equipment	30/05/2025	\$5,300.00
<b>Cricket Ipswich</b>	iPads	26/09/2024	\$750.00
<b>Cricket Ipswich</b>	Weather Observation	08/02/2025	\$2,000.00
<b>EACH</b>	National Aboriginal and Torres Strait Islander Children's Day Celebration	02/08/2024	\$450.00
<b>eWaste Connection</b>	Open Day – Sustainable Ipswich 2024	25/09/2024	\$870.00
<b>Focal Community Living</b>	Lifeskills – Health Promotion through Cooking	13/06/2025	\$1,300.00
<b>Friends of Lakes Cultural Association</b>	Ponnonam 2024	16/07/2024	\$1,250.00
<b>Friends of Lakes Cultural Association</b>	Folca Xmas 2024	25/12/2024	\$1,000.00
<b>Fusion Arts</b>	Fusion Arts Inc Presents Seussical Jr	13/06/2025	\$1,175.00
<b>Gailes Residents Committee t/a Gailes Community House</b>	Family Fun Day & Anniversary 30 years since formation of Gailes Residents Committee	05/06/2025	\$2,100.00
<b>Gailes Residents Committee t/a Gailes Community House</b>	KIDZ BIZ School Holiday Program	25/12/2024	\$2,330.00
<b>Grandchester Model Live Steam Association</b>	Upgrade Public Address System	31/07/2024	\$1,000.00
<b>Grandchester Model Live Steam Association</b>	Flood Recovery	20/03/2025	\$2,000.00
<b>Greater Springfield Indian Association</b>	Request for Supplies to Support Ongoing Events	06/06/2025	\$3,203.05

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Ipswich & District Athletics Club	Equipment Purchases	13/06/2025	\$1,475.00
Ipswich & District Bird Club	Purchase Equipment for Fundraising Events	13/06/2025	\$1,075.00
Ipswich and District Rifle Club	Security cameras upgrade to include external cameras	10/05/2025	\$1,700.00
Ipswich Artist Run Initiative (IPSARI)	Pop-Up Exhibition Partitions	05/06/2025	\$1,625.00
Ipswich Basketball Association	New Grandstand	10/04/2025	\$4,000.00
Ipswich Catholic Community (St Mary's Ipswich Catholic Parish)	Garden Lights Replacement	05/03/2025	\$4,000.00
Ipswich Community Swim Club	Swim Club Equipment and sun smart uniforms	13/06/2025	\$1,012.35
Ipswich Dragon Boat Club	Junior Development equipment	13/06/2025	\$1,146.05
Ipswich Eagles AFC	BBQ facilities	18/10/2024	\$450.00
Ipswich Flexible Learning Centre (Ipswich Flexible School)	Flexi Fair Careers Expo	13/06/2025	\$2,325.00
Ipswich Hockey Association	Clubhouse Fan Replacement	02/05/2025	\$2,480.00
Ipswich Hospital Foundation	IHF Wig Lounge	01/10/2024	\$1,500.00
Ipswich Jets Old Boys	Jets Old Boys Replacement BBQ & Gas Bottles	23/05/2025	\$435.13
Ipswich Knights Soccer Club	Replace Flood Damaged Goals	29/03/2025	\$2,500.00
Ipswich Knights Soccer Club	Purchase Field Line Marking Machine	10/09/2024	\$2,100.00
Ipswich Malayali Association	Badminton Tournament 2025	25/03/2025	\$1,800.00
Ipswich Malayali Association	Jingle Bells 2025	25/12/2024	\$1,750.00
Ipswich Multicultural Projects	Flavours & Fantasia: A Russian Cultural Feast	13/06/2025	\$625.00
Ipswich Musical Theatre Company	Guys and Dolls (The Musical)	19/07/2024	\$4,350.00
Ipswich Musical Theatre Company	Little Night Music	13/12/2024	\$2,950.00
Ipswich Musketeers Baseball Club	Upgrade Club Signage	30/05/2025	\$5,150.00
Ipswich Netball Association	Installation of Water Stations	15/08/2024	\$2,000.00
Ipswich Netball Association	2025 Junior State Age Championships	13/06/2025	\$1,480.00
Ipswich Photographic Society	Tear Drop Advertising Banners	20/03/2025	\$398.00
Ipswich Photographic Society	Introduction to Basic Digital Photography	29/05/2025	\$4,450.00
Ipswich Pickleball Association	Growing Pickleball in Ipswich	05/06/2025	\$3,550.00
Ipswich Softball Association	Ipswich Open Men's Representative Team	06/09/2024	\$2,000.00
Ipswich Uniting Church	Glebe Garden Club Friendship Day	22/05/2025	\$1,330.00
Kookaburra Caravan Club of Ipswich	50th Anniversary Function	16/07/2024	\$500.00
Limestone Squash	2025 Squash Season	17/12/2024	\$855.00
Limestone Squash	Electronic tablets for scoring	22/01/2025	\$400.00
Marburg and District A and I Association	Agricultural Show	24/04/2025	\$2,700.00
Marburg and District A and I Association	New Equipment for BBQ area	13/06/2025	\$2,150.00
Marburg and District A and I Association	Wireless PA System for dance classes	08/08/2024	\$850.00
Marburg Mt Crosby Thunder Cricket Club	Mel Bulow Under 13 Girls Cricket Carnival	12/12/2024	\$2,100.00
Northern Suburbs Hockey Club Ipswich	Playing shirts	03/06/2025	\$962.50
Orphan Native Animal Rear and Release Association	Safe Haven	23/10/2024	\$1,000.00
Pine Mountain and Districts Historical Society	Marquees for Commemorative Services	13/06/2025	\$1,500.00
Queensland Pioneer Steam Railway	On Board Toilet	13/06/2025	\$1,100.00
Raceview Congregational Fellowship	Playing field repair	28/05/2025	\$1,214.38

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Redbank Palms Residents Association	Hall Wifi	29/05/2025	\$3,700.00
Redbank Plains Bears JRLFC	RBP Bears Multicultural Day 2024	19/07/2024	\$1,700.00
Redbank Plains Bears JRLFC	RBP Training Resources	06/06/2025	\$1,878.06
Redbank Plains State School P&C	Redbank Plains State School 150th Celebration	26/10/2024	\$3,200.00
Renegade Bowmen	Entrance upgrade and power point for Food truck	04/09/2024	\$979.00
Returned and Services League of Australia, Qld Branch, Rosewood Sub Branch	Purchase of Office and Lounge Furniture	13/06/2025	\$847.54
Ripley Central State School P&C Association	Project P&C Events	30/10/2024	\$1,000.00
Ripley Valley Basketball Club	Fence Mesh	13/06/2025	\$1,000.00
Rosewood and District Support Centre (Rosewood Community Centre)	Slimline Water Tanks Rosewood Community Garden	07/06/2025	\$2,000.00
Rosewood Baptist Church	Feeding Rosewood Youth	08/02/2025	\$1,000.00
Rosewood Hack and Pony Club	Custom Show Jump Set	23/05/2025	\$2,000.00
Rosewood Poultry Club	Purchase a Printer and Laptop for Show Operations	21/02/2025	\$1,500.00
Rosewood State School Parents & Citizen Association	Helping Hands – Tools and Support for an Inclusive School Community	13/06/2025	\$1,450.00
Rotary Club of Booval (Ipswich)	Footprints in nthe Park	28/11/2024	\$2,600.00
RRIA Foundation	Free Home Security Workshop: Learn How to Protect Your Home	13/11/2024	\$2,250.00
Seniornet Association	Purchase & Install Projector and Screen	13/11/2024	\$2,000.00
Shiloh Christian Family Centre	Mental Health Week Programs	09/08/2024	\$2,250.00
Shiloh Christian Family Centre	Shiloh Christmas Carols	21/11/2024	\$6,000.00
Society for Growing Australian Plants Ipswich Branch t/a Native Plants Qld Ipswich Branch	Native Plant Sale & Enviro Day	27/07/2024	\$750.00
South East Redbacks Cricket Club	Equipment Upgrade	19/07/2024	\$944.00
South East Redbacks Cricket Club	Senior and Junior Equipment	22/05/2025	\$977.00
Springfield Central State High School Parents and Citizens Association	Community Multicultural Concert	07/05/2025	\$3,500.00
Springfield Lakes Nature Care	Koala food trees	08/04/2025	\$679.42
Swifts Hockey Club	First Aid Kits	09/04/2025	\$1,668.00
Tamil Association (Queensland)	Tamil Community BBQ	13/06/2025	\$856.55
The Karalee Community Kindergarten	Committee and Community Meeting Chairs	07/06/2025	\$2,573.00
The Scout Association of Australia Queensland Branch Inc – Ripley Scout Group	Ripley Scout Group – Building Security Camera Upgrade	05/06/2025	\$1,336.34
Tivoli Primary P&C Association	P & C BBQ Equipment	13/06/2025	\$1,500.00
Tivoli Social Enterprises	Seniors Month Morning Tea	17/09/2024	\$950.00
Ulysses Club	Ipswich Toy Run 2024	22/10/2024	\$1,470.00
Walloon State School P&C Association	Christmas Trivia	26/10/2024	\$1,000.00
West Moreton Community Kindergarten	Kitchen Appliance Update	05/06/2025	\$1,000.00
West Moreton Community Kindergarten	Transitioning to Prep – Social and Emotional Incursion	06/09/2024	\$350.00
West Moreton Darts Association and Allsports	Kitchen upgrade	05/06/2025	\$968.59
West Moreton Migrant Resource Service Inc (Goodna Neighbourhood House)	Grumpy Grandpas and the Ladies – Equipment Purchase	12/03/2025	\$1,247.00
Westminster Warriors Soccer Club	New Clubhouse Equipment	04/06/2025	\$1,000.00
Wiser Pasifika Communities	Heart of the Pasifika – Our Women	13/09/2024	\$2,400.00

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Wiser Pasifika Communities	Pasifika Seniors Day	19/10/2024	\$1,000.00
Wounded Heroes Australia	International Women's Day Joint Fundraiser	07/03/2025	\$2,500.00
Wounded Heroes Australia	Food4Heroes	13/06/2025	\$475.00
<b>TOTAL</b>			<b>\$207,509.30</b>

#### ENVIROPLAN LEVY COMMUNITY FUNDING

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Anita Thompson	Keeping the ducklings safe	23/10/2024	\$430.03
Beverley Clarke	Too Many Mouths	23/10/2024	\$1,109.84
Glen Park	Infant care	28/05/2025	\$1,500.00
Goodness Enterprises	Expanding community educational opportunities at the Chuwar Conservation Corridor	28/05/2025	\$2,747.84
Natalie Scotcher	Supplies for wildlife care	23/10/2024	\$1,500.00
Orphan Native Animal Rear and Release Association	Supporting the wildlife and carers	23/10/2024	\$2,379.45
Orphan Native Animal Rear and Release Association	Supporting the Carers to Support the Wildlife	28/05/2025	\$795.21
Randy Le Bherz	Feed the birds	23/10/2024	\$1,165.84
Rebecca Smith	Wildlife rescuer, rehabilitator and rescuer of Australian wildlife	23/10/2024	\$1,500.00
Rebecca Smith	Wildlife Rescue, Rehab, Release & Emergency Response	28/05/2025	\$1,235.99
Shirlee Oldham	Possum Housing and feeding the birds	28/05/2025	\$437.80
Springfield Lakes Nature Care	Promoting Pollinators	23/10/2024	\$475.00
Sue Bell	Rehab supplies for orphaned possums/macropods	23/10/2024	\$1,500.00
Wildlife Preservation Society of Queensland	Quantifying Short-Beaked Echidna Populations Through Community Engagement in Ipswich	28/05/2025	\$2,580.00
Zoe Shipley	2024 Summer Rescue Project - B&Ws	23/10/2024	\$643.00
<b>TOTAL</b>			<b>\$20,000.00</b>

#### IN-KIND ASSISTANCE

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Bangladesh Association in Brisbane	Bengali New Year Celebration and Multicultural Festival 2025	29/01/2025	\$4,320.35
Blackstone Ipswich Cambrian Choir	Annual Theatre Restaurant	06/08/2024	\$634.50
Brassall Christmas in the Park	Brassall Christmas in the Park	13/08/2024	\$4,860.85
Brassall State School P&C Association	Brassall State School 130th Anniversary Fair	03/10/2024	\$1,443.02
Brisbane Valley Anglers Fishstocking Association	Charltons Fishing Spring Lake Pest Fishing Competition	11/11/2024	\$1,189.50
Churchill Baptist Church	Carols in the Park 2024	13/11/2024	\$1,062.30
Control Line Aeronautical Society of Ipswich	State Championships	01/05/2025	\$470.60
Eastern Suburbs Anzac Day Commemoration Committee	2025 ANZAC Day Service at Cameron Park Booval	05/02/2025	\$1,358.40
Enuamanu Atiu Nui Maruarua Association-O-Qld	Challenge of the Nations Netball Event	14/11/2024	\$1,318.80
Fine Iron Rod and Custom Car Club	Hot Rod Classic Car & Bike Show Swap Meet 2024	24/06/2024	\$4,260.26
Fine Iron Rod and Custom Car Club	Show and Swap Meet 2025	01/05/2025	\$3,079.35

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Gailes Residents Committee t/a Gailes Community House	Family Fun Day – NAIDOC special	11/06/2024	\$628.90
Gailes Residents Committee t/a Gailes Community House	Family Fun day and Celebrating 30 years of the establishment of Gailes Residents Committee	26/05/2025	\$1,079.50
Goodna Community Association	Goodna Jacaranda Festival	26/09/2024	\$9,819.90
Goodna RSL Sub Branch	Remembrance Day 2024	30/10/2024	\$1,183.40
Goodna RSL Sub Branch	ANZAC Day 2025	23/04/2025	\$777.80
Greater Springfield Indian Association	GSIA Dandiya Night	10/09/2024	\$2,329.66
Heritage Hub	Multicultural Food Festival 2025	17/03/2025	\$2,318.56
Ipswich and District Rifle Club	Open Prize Meeting	26/06/2024	\$726.80
Ipswich and West Moreton BMX Club	Open Day	26/06/2024	\$741.05
Ipswich and West Moreton BMX Club	2025 AusCycling BMX Racing State Series – Queensland – Round 1	07/01/2025	\$1,255.10
Ipswich Historical Society	Box Flat Memorial Service	03/07/2024	\$880.50
Ipswich Hospital Foundation	IHF Park2Park Fun Run 2024	27/06/2024	\$3,264.62
Lanka Lions Australia	Sri Lanka New Year Festival	04/03/2025	\$840.60
Leichhardt One Mile Community Centre	Spring Wellbeing Fair	02/08/2024	\$897.30
Lions Club of Brisbane West	Ipswich 100	07/01/2025	\$630.60
LiveCity Church	Redbank Plains Community Christmas Carols	05/11/2024	\$4,054.07
Marburg and District A and I Association	Garden and Outdoor Expo	22/07/2024	\$4,002.20
Marburg and District A and I Association	Marburg Agricultural Show	09/04/2025	\$4,465.10
Marburg and District Residents' Association	Black Snake Creek Festival	29/08/2024	\$686.70
Marburg Mt Crosby Thunder Cricket Club	Mel Bulow Under 13 Girls Cricket Carnival	05/12/2024	\$2,221.80
Neighbourhood Watch Australasia Limited – Riverview Neighbourhood Watch	Muscle in Maculata 2025	25/02/2025	\$1,236.86
Northern Suburbs Senior Rugby League Club Ipswich (Norths Tigers)	Norths 1995 & 2015 Old Boys Reunion	10/06/2025	\$446.70
Philippines-Australia Multicultural Association (PAMA)	PAMA SpringFest 2024	29/07/2024	\$5,314.70
Pine Mountain & Districts Progress Association	Carols in the Park	08/11/2024	\$1,349.50
Pine Mountain and Districts Historical Society	ANZAC Day Commemorative Service	21/03/2025	\$159.56
Pine Mountain and Districts Historical Society	Remembrance Day 2024	01/11/2024	\$645.33
Play Matters Australia	Messy Play Matters	31/03/2025	\$916.96
Queensland Christian Soccer Association	State Titles	14/02/2025	\$3,820.39
Raceview Congregational Fellowship	Raceview Carols under the Big Tree	15/10/2024	\$2,499.99
Raceview State School P & C Association	Raceview P&C Christmas Market	04/11/2024	\$1,467.30
Redbank Plains Bears JRLFC	Multi Cultural Day 2024	24/06/2024	\$2,434.66
Redbank Plains Bears JRLFC	U8 Gala Day 2024	05/07/2024	\$2,424.40
Returned & Services League of Australia (Queensland Branch) Redbank Sub Branch	Redbank Remembrance Day	05/09/2024	\$628.90
Returned & Services League of Australia (Queensland Branch) Redbank Sub Branch	Redbank ANZAC Day Commemoration Service	05/02/2025	\$495.94
Returned and Services League of Australia, Qld Branch, Rosewood Sub Branch	ANZAC Day 2025 Rosewood	04/03/2025	\$480.60
Rosewood Agricultural & Horticultural Society	Rosewood Show	14/03/2025	\$5,560.66
Rosewood and District Support Centre Inc (Rosewood Community Centre)	Rosewood Christmas Festival	20/11/2024	\$3,080.00

APPLICANT	PROJECT TITLE		AMOUNT ALLOCATED (EXCL GST)
Rosewood Campdraft Association	Rosewood Campdraft	01/05/2025	\$2,109.00
Rugby League Ipswich	Grand Finals Series	22/08/2024	\$2,160.00
Rugby League Samoa Qld	Annual Rugby League Cultural Carnival	17/09/2024	\$3,795.96
Salvation Army	Goodna Retro Picnic	27/03/2025	\$4,135.80
Shiloh Christian Family Centre	Dreamers Festival	25/09/2024	\$1,064.49
Shiloh Christian Family Centre	Shiloh Christmas Carols	08/11/2024	\$3,277.95
Signal Flare	BBQ for the Homeless and Needy	10/10/2024	\$626.60
Society for Growing Australian Plants Ipswich Branch t/a Native Plants Qld Ipswich Branch	Native Plant Sale and Enviro Day	16/09/2024	\$450.60
Springfield Lakes Radio Yacht Club	DF65 Interclub Regatta	28/05/2024	\$148.90
Tivoli Social Enterprises	Christmas Under the Stars 2024	24/10/2024	\$4,963.60
Tivoli Social Enterprises	Celebrate '25!	24/10/2024	\$4,963.60
Varnam Cultural Society (QLD)	The Greater Springfield Community Festival	04/02/2025	\$6,789.80
Vedanta Centre of Sydney	Mental Health Week Events	16/09/2024	\$720.43
Vedanta Centre of Sydney	One and All – Harmony Day 2025	05/03/2025	\$1,129.50
West Moreton Migrant Resource Service Inc (Goodna Neighbourhood House)	Grumpy Grandpas and the Ladies Grand Opening	19/02/2025	\$807.50
West Zone Inc and Rosewood Uniting Soccer Club	Country Cup	22/07/2024	\$3,251.59
Westside Christian College	Christian Schools Cross Country Carnival 2025	19/02/2025	\$2,241.80
Whitehill Church of Christ	Carols 2024	16/10/2024	\$2,473.33
Whitehill Football Club	QCSA Grand Finals	24/07/2024	\$4,327.70
Woodcrest State College	Netball Gala Day	04/04/2025	\$630.60
<b>TOTAL</b>			<b>\$149,833.29</b>
<b>EVENT AND MAJOR COMMUNITY EVENT SPONSORSHIP</b>			
APPLICANT	PROJECT TITLE		AMOUNT ALLOCATED (EXCL GST)
Pink Flamingo Productions Pty Ltd	Queerswich 2024		\$10,000.00
Ipswich District Teacher-Librarian Network	StoryArts Festival Ipswich		\$6,818.00
Sports Marketing Australia – on behalf of Rocky Trail Entertainment	2024 Fox Superflow® and Academy		\$2,000.00
We Care ATSI for Aged & Disabled Associated Incorporated	Indigenous Wild Food & Cultural Festival		\$21,500.00
Tivoli Social Enterprises Ltd	Celebrate '25!		\$15,000.00
Netball Queensland Ltd	2025 Senior State Age (SSA)		\$25,000.00
Spartan AUS 3.0 Pty Ltd	2025 Spartan Trifecta Weekend		\$20,000.00
CMC Rocks Pty Ltd	CMC Rocks 2025		\$165,000.00
Brassall Christmas in the Park Inc	Brassall Christmas in the Park 2024		\$10,000.00
Tivoli Social Enterprises Ltd	Christmas Under the Stars 2024		\$10,000.00
Live City Church Ltd	Redbank Plains Community Christmas Carols		\$10,000.00
Pacific Action Sports Pty Ltd	BMD Eastern Rumble 2025		\$8,000.00
Ipswich Turf Club	Ipswich Cup 2025		\$20,000.00
Ipswich Show Society	Ipswich Show 2025		\$35,000.00
Willowbank Raceway Inc	Gulf Western Oil Winternationals		35,000
<b>TOTAL</b>			<b>\$393,318.00</b>

**REGIONAL ARTS DEVELOPMENT FUND (RADF)**

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Amanda Harrison	Murder Incorporated	06/05/2025	\$2,000.00
Amy Collins	Play:Ground	14/05/2025	\$2,000.00
Ann Huthwaite	On a Roll: Contemporary Interpretations of the Paper Scroll	14/05/2025	\$2,000.00
Anne Maree Leon	Nhuralama's Shop Marketing	14/05/2025	\$13,960.00
Banshees Bar	Live and Local Sundays	23/02/2023	\$5,000.00
Bisichop Fideli	APAX	19/07/2024	\$1,500.00
Clinton Harvey	Steam, Stories & Letterpress: Ipswich Railway Workshops Residency	14/05/2025	\$14,500.00
Donalee Moriarty	The Hive	14/05/2025	\$2,800.00
Donalee Moriarty	Attendance at the 2025 Australian Ceramics Triennale	06/05/2025	\$2,000.00
Faridah McCaul	Artist Residency	14/05/2025	\$2,000.00
Goran Gajic	Development of a performance-ready repertoire of music for a new world music project	14/05/2025	\$2,000.00
Ipswich Live Music	IL Music Concert Series	14/05/2025	\$15,000.00
Kathryn Neilsen	Kathryn Neilsen: Artist in Residence	26/06/2025	\$1,975.00
Kody Bramhall	The Stranger at the Door – Short Film	14/05/2025	\$14,500.00
Larissa Riss Melanie	Munich/Berlin – AIDS2024 & HIV Science as Art Exhibition	19/07/2024	\$1,500.00
LeAnne Vincent	Bundanon Artist Residency, NSW	06/05/2025	\$2,000.00
Matala Navigators	Matala Navigators – Pacific Island Cultural Program	14/05/2025	\$15,000.00
Monica den Hertog	The Air We Share	06/05/2025	\$2,000.00
Neil Moorhead	Silver Stories	14/05/2025	\$2,000.00
Nigel Lavender	Permission Granted	26/06/2025	\$2,000.00
Rachel North	Installation Artwork Project	14/05/2025	\$6,500.00
Sharon McKenzie	Exquisite Corpse (exhibition name)	14/05/2025	\$2,000.00
Vuong Pham	'Reborn' manuscript assessment	14/05/2025	\$1,700.00
Wooden Horse	The Switch	14/05/2025	\$14,913.00
<b>TOTAL</b>			<b>\$130,848.00</b>

**SPORT ACHIEVEMENT FUNDING**

APPLICANT	SPORT	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Adrian Ivens	Ice Hockey	15/08/2024	\$300.00
Aiyana Brown	Baseball	23/12/2024	\$150.00
Amayah Hill	Swimming	12/05/2025	\$150.00
Amayra Mehta	Swimming	12/07/2024	\$150.00
Amayra Mehta	Swimming	20/08/2024	\$300.00
Andrea Dundas	Bocce	02/01/2025	\$500.00
Annabelle Sykes	Baseball	21/01/2025	\$150.00
Atako Nakamura	Sport Climbing	05/07/2024	\$300.00
Atako Nakamura	Sport Climbing	19/05/2025	\$300.00
Ava Cruice	Baseball	23/08/2024	\$150.00

APPLICANT	SPORT	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Bella Westlake	Tenpin Bowling	09/07/2024	\$500.00
Bethany Bartels	Basketball	10/07/2024	\$150.00
Boston Willcox	Swimming	05/08/2024	\$300.00
Boston Willcox	Swimming	07/04/2025	\$150.00
Brendon Jones	Hockey	11/10/2024	\$300.00
Brett Flewellen	Tenpin Bowling	16/08/2024	\$150.00
Cadence Fauatea	Basketball	12/07/2024	\$150.00
Caelan Ashton-Quinn	Hockey	15/08/2024	\$150.00
Caitlyn Leeming	Baseball	26/06/2025	\$150.00
Charlie Wellings	Cross Country	14/10/2024	\$300.00
Charlize Goody	Athletics	08/08/2024	\$500.00
Charlize Goody	Athletics	09/08/2024	\$300.00
Charlize Quinlan	Baseball	07/01/2025	\$150.00
Charlotte McDonell	Softball	08/04/2025	\$300.00
Charlotte McDonell	Softball	22/04/2025	\$300.00
Charlotte Philp	Hockey	03/01/2025	\$150.00
Charlotte Philp	Hockey	02/01/2025	\$150.00
Clem Smith	Show Jumping Equestrian	07/01/2025	\$500.00
Conor Mathewson	Athletics	16/04/2025	\$300.00
Conor Mathewson	Cross Country	02/09/2024	\$300.00
Corina Bradley	Dragon Boat Racing	02/06/2025	\$300.00
Courtney BATTERY	Swimming	24/09/2024	\$150.00
Daniel Phillips	Cross Country	26/08/2024	\$300.00
Ebony Vincent	Baseball	20/12/2024	\$150.00
Emily Cox	Swimming	12/05/2025	\$150.00
Emmeline Sio	Triathlon	11/04/2025	\$150.00
Emry Pitman	Track and Field	16/10/2024	\$150.00
Ethan Bauer	Hockey	14/10/2024	\$300.00
Flynn Bauer	Hockey	14/10/2024	\$150.00
Haivyn McConnachie	Netball	05/06/2025	\$150.00
Hannah Ross	Aquathlon	02/04/2025	\$150.00
Hannah Ross	Cross Country	23/08/2024	\$150.00
Hans Rotbauer	Athletics	04/06/2025	\$300.00
Harry Chrzescijanski	Athletics	24/01/2025	\$300.00
Harry Chrzescijanski	Swimming	31/03/2025	\$150.00
Harry Chrzescijanski	Track and Field	14/10/2024	\$150.00
Hayden Robertson	Aquathlon	10/03/2025	\$150.00
Hayden Robertson	Cross Country	23/08/2024	\$150.00
Hayden Robertson	Cross Country	17/10/2024	\$300.00
Hayden Robertson	Track and Field	18/10/2024	\$150.00
Hayley Condon	Athletics	17/12/2024	\$112.00
Hudson Rogers	Hockey	10/06/2025	\$150.00

APPLICANT	SPORT	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Hudson Severinsen	Track and Field	13/12/2024	\$300.00
Isabelle Schodde	Track and Field	03/02/2025	\$256.00
Jacob Cox	Hockey	08/10/2024	\$300.00
Jacob Cox	Hockey	23/05/2025	\$150.00
Jake Tight	Swimming	07/04/2025	\$150.00
Jenali Bolden	Volleyball	16/01/2025	\$300.00
Johnathan Buttery	Swimming	24/09/2024	\$150.00
Karter Tulloch	Touch	05/07/2024	\$150.00
Keira Burling	Swimming	03/07/2024	\$150.00
Keira Burling	Swimming	01/04/2025	\$150.00
Kirralee Marshall Taylor	Dragon Boat Racing	29/05/2025	\$300.00
Kobe Webster	Netball	23/04/2025	\$300.00
Lachlan Cameron	Swimming	26/08/2024	\$150.00
Lachlan Cameron	Swimming	26/08/2024	\$300.00
Lachlan McDermott-Parkes	Indoor Hockey	17/01/2025	\$300.00
Lachlan Stuart	Swimming	05/08/2024	\$300.00
Lakeisha McKendrick	Indoor Cricket	17/09/2024	\$300.00
Landyn Moore	Swimming	02/04/2025	\$150.00
Layla Mcgeehan	Track and Field	11/10/2024	\$150.00
Leah Leembruggen	Athletics	02/05/2025	\$300.00
Liam Donoghue	Futsal	04/03/2025	\$300.00
Lianna Doyle	Softball	02/10/2024	\$500.00
Luke Kemp	Softball	19/07/2024	\$300.00
Luke Matthews	Volleyball	22/10/2024	\$300.00
Lyla-Rose Rangi	Basketball	30/01/2025	\$300.00
Lyla-Rose Rangi	Basketball	09/06/2025	\$150.00
Lyndsey Campbell	Baseball	20/12/2024	\$150.00
Macie Mottram	Cross Country	30/09/2024	\$150.00
Mackenzie Rogers	Baseball	01/05/2025	\$300.00
Macy Burling	Swimming	26/03/2025	\$150.00
Madeleine Nickson	Hockey	16/06/2025	\$150.00
Marshall Burton	Volleyball	23/05/2025	\$150.00
Matilda Schodde	Athletics	12/05/2025	\$300.00
Mia Kertesz	Aquathlon	29/04/2025	\$300.00
Mia Kertesz	Athletics	01/05/2025	\$300.00
Mia Kertesz	Swimming	07/05/2025	\$150.00
Mia Kertesz	Triathlon	29/04/2025	\$150.00
Michael Leeming	Baseball	26/06/2025	\$150.00
Miller Reinke	Softball	09/12/2024	\$150.00
Mitchell Harte	Indoor Cricket	30/07/2024	\$300.00
Nate Campbell	Touch Football	12/07/2024	\$150.00
Odysseus Hanocq	Discus	14/10/2024	\$150.00

APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Oliver Theron	Swimming	01/04/2025	\$150.00
Oscar Carey	Swimming	23/04/2025	\$150.00
Owen Martin	Triathlon	18/07/2024	\$150.00
Owen Martin	Triathlon	14/04/2025	\$300.00
Paiden Duim	Taekwondo	11/11/2024	\$250.00
Peter Bellingham	Indoor Cricket	04/06/2025	\$300.00
Punawai Rangī	Netball	05/07/2024	\$150.00
Punawai Rangī	Netball	16/09/2024	\$300.00
Samuel Taylor	Cross Country	18/10/2024	\$300.00
Sharyn Crouchen	Ten Pin Bowling	06/11/2024	\$500.00
Sieanna Teevan	Swimming	02/05/2025	\$150.00
Sienna Llewellyn	Baseball	20/12/2024	\$150.00
Sienna Sanders	Track and Field	22/10/2024	\$150.00
Sonny Cruice	Baseball	23/08/2024	\$150.00
Sonny Cruice	Baseball	23/08/2024	\$150.00
Sophie Allen	Athletics	16/04/2025	\$300.00
Sophie McGeehan	Track and Field	14/10/2024	\$150.00
Sophie McGeehan	Track and Field	12/12/2024	\$300.00
Sophie Schilt	Cricket	22/10/2024	\$150.00
Terrence Wode	Hockey	12/09/2024	\$300.00
Tim Wichura	Indoor Cricket	16/10/2024	\$500.00
William Stuart	AFL	27/05/2025	\$150.00
William Taione	Swimming	27/05/2025	\$150.00
Willow Higginson	Softball	28/08/2024	\$150.00
Zara Richardson	Cricket	18/11/2024	\$150.00
<b>TOTAL</b>			<b>\$27,068.00</b>
<b>VIVA CRIBB BURSARY</b>			
APPLICANT	PROJECT TITLE	DECISION DATE	AMOUNT ALLOCATED (EXCL GST)
Arthur Frame	The Arts Juggler	28/11/2024	\$5,000.00
<b>TOTAL</b>			<b>\$5,000.00</b>

## LEGISLATIVE COMPLIANCE CHECKLIST 2024–2025

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

REQUIREMENT	REFERENCE	PAGE
<b>TIMING</b>		
<b>Council must prepare an annual report for each financial year, and:</b>		
<ul style="list-style-type: none"> <li>adopt it within one month after the day the auditor-general gives their audit report about council's financial statements for the financial year to council, (unless the Minister, by notice to the council, extends this time); and</li> </ul>	LGR s182(2)&(3)	-
<ul style="list-style-type: none"> <li>publish the report on council's website within two weeks of adoption.</li> </ul>	LGR s182(4)	-
<b>CONTENT</b>		
<b>The annual report must:</b>		
<ul style="list-style-type: none"> <li>contain a list of all the beneficial enterprises that the local government conducted during the financial year</li> </ul>	LGA s41	67
<ul style="list-style-type: none"> <li>contain a list of all the business activities that the local government conducted during the financial year</li> </ul>	LGA s45(a)	68
<ul style="list-style-type: none"> <li>identify the business activities that are significant business activities</li> </ul>	LGA s45(b)	68
<ul style="list-style-type: none"> <li>state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied</li> </ul>	LGA s45(c)	68
<ul style="list-style-type: none"> <li>state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.</li> </ul>	LGA s45(d)	68
<b>The annual report must state:</b>		
<ul style="list-style-type: none"> <li>the total of all remuneration packages that are payable (in the year to which the annual report relates) to the senior management of the local government</li> <li>if the local government has resolved to allow a councillor to appoint councillor advisors, for each councillor: <ul style="list-style-type: none"> <li>the number of councillor advisors appointed by the councillor for the year; and</li> <li>the total remuneration payable to all councillor advisors appointed by the councillor for the year.</li> </ul> </li> <li>the senior management, of a local government, consists of the chief executive officer and all senior executive employees of the local government.</li> </ul>	LGA s201(1)(a)&(c)	61
<ul style="list-style-type: none"> <li>the number of employees in senior management who are being paid each band of remuneration</li> </ul> <p>Each band of remuneration is an increment of \$100,000.</p> <ul style="list-style-type: none"> <li>there is no requirement to disclose the exact salary of any employee in senior management separately in the annual report.</li> </ul>	LGA s201(1)(b)	61
<b>The annual report must contain:</b>		
<ul style="list-style-type: none"> <li>the general-purpose financial statement for the financial year, audited by the auditor-general</li> </ul>	LGR s183(a)	77
<ul style="list-style-type: none"> <li>the current-year financial sustainability statement for the financial year, audited by the auditor-general</li> </ul>	LGR s183(b)	128
<ul style="list-style-type: none"> <li>the long-term financial sustainability statement for the financial year</li> </ul>	LGR s183(c)	136
<ul style="list-style-type: none"> <li>the auditor-general's audit reports about the general-purpose financial statement and the current year financial sustainability statement</li> </ul>	LGR s183(d)	131-133
<ul style="list-style-type: none"> <li>the community financial report for the financial year</li> </ul>	LGR s184	25
<ul style="list-style-type: none"> <li>a copy of the resolutions made during the financial year under s250(1) of the LGR (adoption of an expenses reimbursement policy); and</li> </ul>	LGR s185(a)	65
<ul style="list-style-type: none"> <li>a list of any resolutions made during the financial year under s206(2) of the LGR (threshold for non-current physical asset to be treated as an expense)</li> </ul>	LGR s185(b)	65

REQUIREMENT	REFERENCE	PAGE
<b>In relation to councillors, the annual report must contain:</b>		
<ul style="list-style-type: none"> <li>▪ the total remuneration, including superannuation contributions, paid to each councillor during the financial year</li> </ul>	LGR s186(a)	59
<ul style="list-style-type: none"> <li>▪ the expenses incurred by, and the facilities provided to, each councillor during the financial year under the local government's expenses reimbursement policy</li> </ul>	LGR s186(b)	59
<ul style="list-style-type: none"> <li>▪ the number of local government meetings that each councillor attended during the financial year</li> </ul>	LGR s186(c)	56
<ul style="list-style-type: none"> <li>▪ the total number of the following during the financial year:</li> </ul>	LGR s186(d)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>a) orders made under section 150I(2) of the LGA</li> </ul> </li> </ul>	LGR s186(d)(i)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>b) orders made under section 150IA(2)(b) of the LGA</li> </ul> </li> </ul>	LGR s186(d)(ii)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>c) orders made under section 150AH(1) of the LGA</li> </ul> </li> </ul>	LGR s186(d)(iii)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>d) decisions, orders, and recommendations made under section 150AR(1) of the LGA</li> </ul> </li> </ul>	LGR s186(d)(iv)	60
<ul style="list-style-type: none"> <li>▪ each of the following during the financial year:</li> </ul>	LGR s186(e)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>a) the name of each councillor for whom a decision, order, or recommendation under section 150I(2), 150IA(2)(b), 150AH(1) or 150 AR(1) of the LGA was made</li> </ul> </li> </ul>	LGR s186(e)(i)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>b) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the councillors</li> </ul> </li> </ul>	LGR s186(e)(ii)	60
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>c) a summary of the decision, order or recommendation made for each councillor</li> </ul> </li> </ul>	LGR s186(e)(iii)	60
<b>For councillors, the annual report must also contain the number of each of the following during the financial year:</b>		
<ul style="list-style-type: none"> <li>▪ complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government</li> </ul>	LGR s186(1)(f)(i)	60
<ul style="list-style-type: none"> <li>▪ matters, mentioned in section 150P(3) of the LGA, notified to the Crime and Corruption Commission</li> </ul>	LGR s186(1)(f)(ii)	60
<ul style="list-style-type: none"> <li>▪ notices given under section 150R(2) of the LGA</li> </ul>	LGR s186(1)(f)(iii)	60
<ul style="list-style-type: none"> <li>▪ notices given under section 150S(2)(a) of the LGA</li> </ul>	LGR s186(1)(f)(iv)	60
<ul style="list-style-type: none"> <li>▪ occasions information was given under section 150AF(3)(a) of the LGA</li> </ul>	LGR s186(1)(f)(v)	60
<ul style="list-style-type: none"> <li>▪ occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the LGA for the local government, the suspected conduct breach of a councillor</li> </ul>	LGR s186(1)(f)(vi)	60
<ul style="list-style-type: none"> <li>▪ applications heard by the conduct tribunal under chapter 5A, part 3, division 6 of the Act about whether a councillor engaged in misconduct or a conduct breach</li> </ul>	LGR s186(1)(f)(vii)	60
<ul style="list-style-type: none"> <li>▪ the total number of referral notices given to the local government under section 150AC(1) of the LGA during the financial year</li> </ul>	LGR s186(1)(g)	60
<ul style="list-style-type: none"> <li>▪ for suspected conduct breaches the subject of a referral notice mentioned in paragraph (g) above <ul style="list-style-type: none"> <li>— the total number of suspected conduct breaches; and</li> <li>— the total number of suspected conduct breaches for which an investigation was not started or was discontinued under section 150AEA of the LGA</li> </ul> </li> </ul>	LGR s186(1)(h)	61
<ul style="list-style-type: none"> <li>▪ the number of decisions made by the local government under section 150AG(1) of the LGA during the financial year</li> </ul>	LGR s186(1)(i)	61
<ul style="list-style-type: none"> <li>▪ the number of matters not decided by the end of the financial year under section 150AG(1) of the LGA</li> </ul>	LGR s186(1)(j)	61
<ul style="list-style-type: none"> <li>▪ the average time taken by the local government in making a decision under section 150AG(1) of the LGA</li> </ul>	LGR s186(1)(k)	61

REQUIREMENT	REFERENCE	PAGE
<b>In relation to administrative action complaints, the annual report for a financial year must contain:</b>		
<ul style="list-style-type: none"> <li>▪ a statement about the local government's commitment to dealing fairly with administrative action complaints; and</li> </ul>	LGR s187(1)(a)	62
<ul style="list-style-type: none"> <li>▪ a statement about how the local government has implemented its complaints management process, including an assessment of the local government's performance in resolving complaints under the process</li> </ul>	LGR s187(1)(b)	62
<ul style="list-style-type: none"> <li>▪ the number of the following during the financial year</li> </ul>	LGR s187(2)(a)	63
<ul style="list-style-type: none"> <li>a) administrative action complaints made to the local government;</li> </ul>	LGR s187(2)(a)(i)	63
<ul style="list-style-type: none"> <li>b) administrative action complaints resolved by the local government under the complaints management process;</li> </ul>	LGR s187(2)(a)(ii)	63
<ul style="list-style-type: none"> <li>c) administrative action complaints not resolved by the local government under the complaints management process; and</li> </ul>	LGR s187(2)(a)(iii)	63
<ul style="list-style-type: none"> <li>▪ the number of administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year.</li> </ul>	LGR s187(2)(b)	63
<b>The annual report for a financial year must contain the following information about any overseas travel made by a councillor or local government employee in an official capacity during the financial year:</b>		
<ul style="list-style-type: none"> <li>▪ for a councillor – the name of the councillor</li> </ul>	LGR s188(1)(a)	61
<ul style="list-style-type: none"> <li>▪ for a local government employee – that person's name and position held</li> </ul>	LGR s188(1)(b)	62
<ul style="list-style-type: none"> <li>▪ the destination of the overseas travel</li> </ul>	LGR s188(1)(c)	61/62
<ul style="list-style-type: none"> <li>▪ the purpose of the overseas travel</li> </ul>	LGR s188(1)(d)	61/62
<ul style="list-style-type: none"> <li>▪ the cost of the overseas travel.</li> </ul>	LGR s188(1)(e)	61/62
The annual report may also contain any other information about the overseas travel the local government considers relevant.	LGR s188(2)	61/62
<b>The annual report for a financial year must contain:</b>		
<ul style="list-style-type: none"> <li>▪ a summary of the local government's expenditure for the financial year on grants to community organisations</li> </ul>	LGR s189(1)	72
<ul style="list-style-type: none"> <li>▪ the following information about the local government's discretionary funds</li> </ul>	LGR s189(2)	72
<ul style="list-style-type: none"> <li>a) the total amount budgeted for the financial year as the local government's discretionary funds;</li> </ul>	LGR s189(2)(a)	72
<ul style="list-style-type: none"> <li>b) the prescribed amount (0.1% of the local government's revenue from general rates for the previous financial year) for the local government for the financial year;</li> </ul>	LGR s189(2)(b) LGR s201B(5)	72
<ul style="list-style-type: none"> <li>c) the total amount of discretionary funds budgeted for the financial year for councillors to allocate for each of the following purposes:</li> </ul>	LGR s189(2)(c)	72
<ul style="list-style-type: none"> <li>i. capital works of the local government that are for a community purpose</li> </ul>	LGR s189(2)(c)(i)	72
<ul style="list-style-type: none"> <li>ii. other community purposes;</li> </ul>	LGR s189(2)(c)(ii)	72
<ul style="list-style-type: none"> <li>d) the amount of discretionary funds budgeted for use by each councillor for the financial year;</li> </ul>	LGR s189(2)(d)	72
<ul style="list-style-type: none"> <li>e) if a councillor allocates discretionary funds in the financial year:</li> </ul>	LGR s189(2)(e)	145
<ul style="list-style-type: none"> <li>i. the amount allocated; and</li> </ul>	LGR s189(2)(e)(i)	145
<ul style="list-style-type: none"> <li>ii. the date the amount was allocated; and</li> </ul>	LGR s189(2)(e)(ii)	145
<ul style="list-style-type: none"> <li>iii. the way mentioned in section 202(1) in which the amount was allocated; and</li> </ul>	LGR s189(2)(e)(iii)	145
<ul style="list-style-type: none"> <li>iv. if the amount was allocated to a person or organisation—the name of the person or organisation to whom the allocation was made; and</li> </ul>	LGR s189(2)(e)(iv)	145
<ul style="list-style-type: none"> <li>v. the purpose for which the amount was allocated, including sufficient details to identify how the funds were, or are to be, spent.</li> </ul>	LGR s189(2)(e)(v)	145

REQUIREMENT	REFERENCE	PAGE
<b>The annual report for a financial year must also contain the following information:</b>		
<ul style="list-style-type: none"> <li>the chief executive officer's assessment of the local government's progress towards implementing its 5-year corporate plan and annual operational plan</li> </ul>	LGR s190(1)(a)	4
<ul style="list-style-type: none"> <li>particulars of other issues relevant to making an informed assessment of the local government's operations and performance in the financial year</li> </ul>	LGR s190(1)(b)	33
<ul style="list-style-type: none"> <li>an annual operations report for each commercial business unit, which means a document that contains the following information for the previous financial year:               <ul style="list-style-type: none"> <li>information that allows an informed assessment of the unit's operations, including a comparison with the unit's annual performance plan</li> <li>particulars of any changes made to the unit's annual performance plan for the previous financial year, including the impact the changes had on the unit's financial position, operating surplus or deficit and prospects.</li> <li>particulars of any directions the local government gave the unit.</li> </ul> </li> </ul>	LGR s190(1)(c)	68
<ul style="list-style-type: none"> <li>details of any action taken for, and expenditure on, a service, facility, or activity:               <ul style="list-style-type: none"> <li>supplied by another local government under an agreement for conducting a joint government activity</li> <li>for which the local government levied special rates or charges for the financial year</li> </ul> </li> </ul>	LGR s190(1)(d)	65
<ul style="list-style-type: none"> <li>the number of invitations to change tenders under section 228(8) of the LGR during the financial year</li> </ul>	LGR s190(1)(e)	71
<ul style="list-style-type: none"> <li>a list of the registers kept by the local government</li> </ul>	LGR s190(1)(f)	65
<ul style="list-style-type: none"> <li>a summary of all concessions for rates and charges granted by the local government</li> </ul>	LGR s190(1)(g)	73
<ul style="list-style-type: none"> <li>the report on the internal audit for the financial year</li> </ul>	LGR s190(1)(h)	65
<ul style="list-style-type: none"> <li>a summary of investigation notices given in the financial year under S49 of the LGR for competitive neutrality complaints</li> </ul>	LGR s190(1)(i)	68
<ul style="list-style-type: none"> <li>the local government's responses in the financial year on the QCA's recommendations on any competitive neutrality complaints under S52(3) of the LGR.</li> </ul>	LGR s190(1)(j)	68



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

REQUIREMENT	REFERENCE	PAGE
<b>REPORTING</b>		
<p>The chief executive officer of a public sector entity must ensure that each annual report of the entity includes an implementation statement giving details of the action taken during the reporting period to comply with the following sections:</p> <ul style="list-style-type: none"> <li>▪ section 15 (Preparation of codes of conduct)</li> <li>▪ section 21 (Education and training)</li> <li>▪ section 22 (Procedures and practices of public sector entities)</li> </ul>	PSEA s23	64
<b>PREPARATION OF CODES OF CONDUCT</b>		
<ul style="list-style-type: none"> <li>▪ The chief executive officer of a public sector entity must ensure that a code of conduct is prepared for the entity</li> </ul>	LGR s182	64
<ul style="list-style-type: none"> <li>▪ Publish the report on council's website within 2 weeks of adoption</li> </ul>		
<b>EDUCATION AND TRAINING</b>		
<ol style="list-style-type: none"> <li>1. The chief executive officer of a public sector entity must ensure that public officials of the entity are given access to appropriate education and training about public sector ethics.</li> <li>2. In particular, the education and training must relate to:               <ol style="list-style-type: none"> <li>a. the operation of this Act; and</li> <li>b. the application of ethics principles and obligations to the public officials; and</li> <li>c. the contents of the entity's approved code of conduct; and</li> <li>d. the rights and obligations of the officials in relation to contraventions of the approved code of conduct.</li> </ol> </li> </ol>	PSEA s21	64
<b>PROCEDURES AND PRACTICES OF PUBLIC SECTOR ENTITIES</b>		
<p>The chief executive officer of a public sector entity must ensure that the administrative procedures and management practices of the entity have proper regard to:</p> <ol style="list-style-type: none"> <li>a. this Act and, in particular, the ethics principles and values; and</li> <li>b. the entity's approved code of conduct</li> </ol>	PSEA s22	64



## KEY TERMS

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

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



▲ White Rock - Spring Mountain Conservation Estate

As part of council's commitment to sustainability, we encourage you to download a digital copy of this document. For more information or to receive a printed copy of this document, please contact:



Ipswich City Council  
PO Box 191, Ipswich QLD 4305, Australia

Phone (07) 3810 6666  
council@ipswich.qld.gov.au  
ipswich.qld.gov.au

---

**Join us online:**

 /ipswichCityCouncil

 /ipswichCouncil

 /ipswich-city-council

 /IpswichCityCouncilTV