

MORETON BAY REGIONAL COUNCIL ANNUAL REPORT

2021/22



United in
recovery.





WELCOME

Moreton Bay Regional Council is proud to present its Annual Report for the financial year to 30 June 2022.

This report demonstrates our commitment to open, transparent and accountable governance. It outlines Council's operational and financial performance for the year against the goals, strategies and priorities within our Corporate Plan 2017-22 and the 2021-22 budget.

We acknowledge the Kabi Kabi, Jinibara and Turrbal Peoples as the Traditional Custodians of the lands and waterways of the Moreton Bay Region, and pay our respects to their Elders, past, present and emerging. We recognise that the Moreton Bay Region has always been a place of cultural, spiritual, social and economic significance to First Nations people.

We are committed to working in partnership with Traditional Custodians and other First Nations communities to shape a shared future that celebrates First Nations history and culture as an irreplaceable foundation of our region's collective identity.

Acknowledgments

Council thanks all of the contributors involved in the development of this document.

Accessing this report

This report is available on our website at www.moretonbay.qld.gov.au/annualreport
You can also access a hard copy of the report at one of our Customer Service Centres located at Redcliffe, Caboolture, Strathpine or at any one of our 10 libraries.

Share your feedback about the work of Council

Your Say Moreton Bay is an online engagement platform where you can share your ideas and provide feedback on Council projects that matter to you.
Visit www.yoursay.moretonbay.qld.gov.au

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Cover photos:

1. White Patch residents after February floods
2. Deception Bay flood clean up



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MESSAGE FROM THE MAYOR



The 2021/22 financial year was a challenging and transformative time for Council. Just when we thought we'd seen it all over the past couple of years, Moreton Bay was hit with some of the worst flooding and storms in our history.

The continuing impacts of the pandemic and the February weather event had a significant compounding impact on the social and economic fabric of our region. Despite the challenges, Council has worked hard to deliver for our community, including a record \$245 million capital works investment to propel the region's economy forward and keep locals employed.

More than 2,500 properties were impacted by the unprecedented disaster that saw over two metres of rain fall over some parts of our region in February alone.

It may have broken rainfall records, but it did not break the spirits of those in our community. Despite some people losing absolutely everything the community came together in one of the strongest showings of resilience and solidarity I've ever seen.

I'd like to thank the Council staff for their efforts to get the region back on its feet, emergency services crews who saved countless lives throughout the event and those who volunteered to be part of the Moreton Army clean-up.



Much of our focus over the past year has rightly been on responding to the pandemic and the disaster. This has included financial supports for business, providing a one-off rate rebate of \$250 to over 550 property owners who were significantly affected by the flooding, \$1 million in recovery funding to local groups, clubs and not-for-profits to help them get back on their feet following the floods and massive stimulus spending on construction and community projects.

Council is steadfast in ensuring the Moreton Bay Region realises its full potential for future economic recovery and prosperity. The region's first Advocacy Plan delivers a framework for a unified and consistent approach to the region's advocacy.

Moreton Bay is already reaping the benefits of this plan and through these partnerships we secured \$60 million in State and Federal government funding to fast-track the delivery of 146 local projects and create 1,600 local jobs. Working together with the State and Federal Governments is critical to deliver our key strategic projects including the upgrade of the Buchanan Road/Bruce Highway interchange, the future transport needs of Caboolture West and our other growth fronts, and the planning and future delivery of the Bruce Highway Western Alternative.

Additionally, the SEQ City Deal will see more than \$45.5 million of funding to kickstart liveability projects across Moreton Bay as well as enabling infrastructure for Caboolture West through the \$210 million Growth Area Compact. Our region will also have access to more than \$400 million in funding pools through the deal.

The successful 2032 SEQ Olympic and Paralympic Games bid has also resulted in exciting economic, infrastructure and promotional opportunities for the region, including the announcement that Council will deliver an Olympic-standard Moreton Bay Indoor Sports Centre, providing a range of sporting, community and other legacy benefits for the region.

In May 2022, we established the Mayor's 2032 Legacy Working Group, consisting of a diverse group of community, social, education, sporting and business sector representatives, to help identify and guide regional and local legacy outcomes for the Moreton Bay Region as part of the 2032 Games and on behalf of Council.

I have also been fortunate to be appointed as Chair of the Council of Mayors South East Queensland (CoMSEQ) 2032 Legacy Working Group, which works across the 11 SEQ mayors and councils to identify strategic goals around connectivity, liveability, and creating a global identity and thriving regional economy for SEQ. Moreton Bay will play a key part in this work between now and 2032.

We have a massive opportunity to showcase Moreton Bay's natural beauty, lifestyle, culture, business and investment opportunities and Council is grabbing that opportunity with both hands.



Council's core business has come a long way from just roads, rates and rubbish. This report highlights our continued plan to improve our level of service and demonstrates our commitment to open, transparent and accountable governance.

In September 2021, Council held its first Community Council Meeting in Samford, followed by Deception Bay and Woodford. Representing a vast region like ours has its challenges and I know a lot of locals don't have the time or ability to get to our Chambers in Strathpine and Caboolture, so after the success of the first three in the 2021-22 financial year, we'll be making these regular events to get out to as many parts of our region as possible.

In response to feedback provided from our community, Council has acted to provide a much sharper focus on planning and good planning outcomes, shaping the character of our communities and for greater protection of our environment.

Council is committed to balancing the needs of people with the needs of the environment, and in the last financial year Council has continued to progress significant environmental initiatives such as:

- Refined the Land Buyback for Environmental Purposes Policy to enhance wildlife corridors and the protection of important flora and fauna species for generations to come, as well as purchase two additional properties under the program
- Planted 18,500 koala food & habitat trees in 17 of the region's parks and 4,500 native plants including trees, shrubs and groundcovers to offset the impact of Council's transport projects
- Worked with industry leaders and architects to develop the Your Flood Smart Buildings Guideline to support residents and business owners to building back better following the February 2022 flood event.

It is my driving passion to make decisions today that will guarantee Moreton Bay Region is the best place in South East Queensland to live, work, and play.

Peter Flannery

Mayor Moreton Bay Regional Council

MESSAGE FROM THE CEO



In the 2021-22 financial year, Moreton Bay Regional Council again demonstrated its commitment to better service delivery as our region's communities faced the extraordinary collective challenges presented by the late February 2022 weather disaster, abnormally high rainfall through early 2022 in general and the continuing Covid pandemic combined with an intense flu season.

In this annual report, I am proud to reaffirm this commitment as we highlight the delivery of key milestones and transformational projects to ensure we enable our region to deal with the future, including the development of our new Corporate Plan 2022- 2027. Developed through listening to our communities, this corporate plan helps shape how our amazing places and natural spaces will look and feel 20 years from now. It sets out a refreshed long-term vision for the future of Moreton Bay, a roadmap for the next five years and beyond and outlines where we will focus our efforts and how we will measure progress and success.

Covid obligated us to make big changes to the way we operate and deliver services and has created some positive opportunities for Council as we move towards the 2032 Olympic and Paralympic Games.

The transition to a refreshed Council vision is now well underway, and Council is working on a suite of long-term Strategies and Plans in consultation with our communities. This includes new Community Wellbeing, Environment and Sustainability, Growth Management, Integrated Transport, and Organisational Excellence Strategies.

These Strategies will serve as guideposts and benchmarks for our operations and services into the future; ensuring Council continues to focus on the issues that matter most for our communities.

As with the Corporate Plan, Council will continue to engage with our communities to ensure the Strategies stay relevant and continue to bring the voices of our communities into our planning and decision-making. I want to thank everyone who has already been involved.

Throughout 2021-22, Council endeavoured to engage more meaningfully with our communities, so everyone has an opportunity to be informed about what's happening in the region, and to help officers provide valid advice to the Mayor and Councillors to make better informed and transparent decisions. Council held its first Community Council Meetings to connect locals directly with Councillors and staff to discuss local issues, projects, ideas and ways to address challenges in the area. These meetings were a great way for Council to build on the insights gathered through our Moreton Says surveys and community consultations to make sure we are aligning our planning with our communities' values. I want to thank everyone for "having their say" and I assure you Council is listening and delivering based on the concerns highlighted by our communities.

Council's staff and elected representatives put in a huge effort to deliver for our communities this year, despite the challenges responding to record rainfall events during a pandemic. The region's amazing community spirit, resilience and mateship was on display with neighbours, friends, family and even complete strangers digging in to help each other cleanup and search for belongings lost in the flood waters. I am extremely proud to lead the Council staff and see the commitment, dedication, empathy and support provided to our communities during the response and into the recovery phase of the disaster. Whether it was the crews working in the challenging weather with precision and teamwork to arrange sandbags, repair roads, clear debris, and make our open spaces safe; the disaster management team coordinating the response or our team members assisting at the shelters or on the phones, thank you for your commitment to delivering outstanding results for our communities.

On behalf of all Council staff, I would like to acknowledge and thank our elected representatives for demonstrating leadership, providing direction and their commitment as we work together to bring our communities' vision to life.

Greg Chemello
Chief Executive Officer

OUR REGION

Moreton Bay has many strengths. We boast a diverse and thriving region of opportunity and choice where our communities enjoy an enviable lifestyle.

The Moreton Bay Region is the third largest local government area in Australia with a population of over 476,340 people. Covering an area of 2,041 square kilometres, the region comprises a range of diverse landscapes and lifestyles. From the pristine sands of the coast to the charm of hinterland hamlets, spectacular national parks, large industrial estates, thriving business precincts and booming residential hubs.

Moreton Bay has something for everyone and offers some of the most desirable locations and lifestyles in South-East Queensland. With well-connected communities, reliable transport links and affordable living options, residents can experience the benefits and convenience of our proximity to Brisbane City and the Sunshine Coast without the hustle and bustle.

Our region features premier waterfront locations, pristine environmental areas, vibrant entertainment and cultural venues and an abundance of community facilities. Residents also enjoy access to award-winning medical, commercial, leisure, residential and educational precincts. It's our diversity that makes Moreton Bay the perfect place to live, work and play.



Our Region



2,041 km²
Size



3,806 km
Roads



294 km
Coastline
and estuaries



3,470 ha
Parks



184,473
Rateable
properties

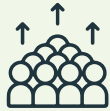


\$18.7 billion
Local
economy

Our Community



476,340
Population



1.47%
Annual population
growth



39 years
Median age



20%
Population under
15 years



42%
Couples with
children



14%
People with bachelor
degree or higher

Our Business Community and Workforce



31,938
Registered
businesses



143,448
Local jobs



Top 5 industries (by economic contribution)

1. Construction
2. Health Care & Social Assistance
3. Retail Trade
4. Education & training
5. Manufacturing



80%
Local jobs
filled by locals

A Year in Moreton Bay



7,013
New residents



3,722
Building
approvals



50 ha
New parks



10 km
New local
roads



44 km
New footpaths



19.5 km
New storm
water pipes



OUR PRIORITIES

As Australia’s third largest local government area, Council has a wide range of roles to meet our community obligations. This includes asset management, regulation of buildings and development, keeping our public spaces clean and tidy, and local roads and footpaths in good condition. We deliver cultural experiences and community services including parks and sporting facilities, libraries and art galleries, as well as managing local environmental issues, waste collection and recycling. We are also responsible for managing growth through smart forward planning.

Having confidence and trust in Council is important to the residents of Moreton Bay and it’s important to us that we are meeting your expectations.

This annual report is part of Council’s commitment to open, transparent and accountable governance. It demonstrates our competence and capability in managing Council’s day-to-day business, while effectively planning for the needs of the region into the future.

Council’s vision and mission is achieved by delivering on the priorities and actions outlined in the Corporate Plan 2017-22. The outcomes and actions identified in the Corporate Plan link directly to key performance indicators in Council’s annual Budget and Operational Plan and are reported on within this report.

OUR VISION

A thriving region of opportunity where our communities enjoy a vibrant lifestyle.



OUR MISSION

Moreton Bay Regional Council is dedicated to serving the community to create a region of opportunity and a vibrant lifestyle, while focusing on excellence and sustainability.



OUR VALUES

We proudly uphold the following values in our daily operations with our customers, external partners and our people.



SERVICE	TEAMWORK	INTEGRITY	RESPECT	SUSTAINABILITY
<p>We seek to understand the needs of those we serve</p> <p>We strive to exceed expectations</p> <p>We communicate clearly</p> <p>We take a positive approach</p> <p>We are proud to serve our community</p>	<p>We promote a friendly, supportive work environment</p> <p>We inspire and encourage innovation</p> <p>We develop and maintain relationships</p> <p>We work collectively to achieve common goals</p> <p>We work collaboratively with our community and external partners</p>	<p>We are ethical and honest</p> <p>We take responsibility for our actions</p> <p>We act within statute and law</p> <p>We take pride in the manner in which we perform our duties</p>	<p>We listen to people</p> <p>We treat people fairly and consistently</p> <p>We embrace diversity and opinions</p> <p>We treat others as we wish to be treated</p>	<p>We focus on the future</p> <p>We respect the environment</p> <p>We demonstrate leadership by example</p>

BUDGET HIGHLIGHTS

Council's \$743 million 2021-22 budget delivered a record \$245 million capital works program with a focus on healthy and active lifestyles. Here's a snapshot of the 2021-22 budget:



\$174m

Road and transport networks



\$61m

Parks and the environment



\$59.6m

Waste management



\$20.1m

Sport and recreation



\$20.1m

Libraries, arts, community facilities and history



\$25m

Waterways and coastal areas



\$1.6m

Planning better communities and managing growth



120

New CCTV cameras throughout the region



148,000+

Trees planted



KEY PROJECTS

PROJECTS IN PROGRESS

- \$12.5 million to improve safety, increase traffic capacity and reduce delays on Old Gympie Road (Alma Road to Goodwin Road), Dakabin
- \$7.5 million for the construction of a signalised intersection, pedestrian crossing and shared pathways on Old Gympie and Boundary Roads, Dakabin
- \$4.9 million for road improvements and traffic signals including signalised pedestrian crossing on Beeville Road, Petrie
- \$2.3 million for the widening and reconfigured intersection at Chelmsford Road, Mango Hill
- \$1.85 million for the relocation of services to allow construction to commence to improve safety on Old Gympie Road (Whitehorse Road to Alma Road), Kallangur
- \$1.56 million in improvements to the road and intersection at William Berry Drive, Morayfield
- \$1.46 million road rehabilitation and new pathway on Warroo Drive, Deception Bay
- \$1.08 million for road improvements to Victoria Avenue, Woody Point
- \$1 million for road improvements and intersection upgrade at Oakey Flat Road (Ashbrook to Lakeview), Morayfield
- \$940,000 towards road rehabilitation on Endeavour Drive, Banksia Beach
- \$335,000 to resurface John Street, Redcliffe.

Jointly funded projects

- \$11.6 million to begin construction on the new Queensland Centre of Excellence for Women's Football, home to Brisbane Roar women and youth teams at South Pine Sporting Complex, Brendale*
- \$5 million to finalise detailed design and commence construction of a new four lane bridge and road construction to improve flood immunity at Youngs Crossing, Joyner/Petrie*
- \$5 million to improve traffic flow and road safety at the entrance to Bunnings North Lakes with upgraded intersections at Flinders Parade-Cook Court and Torres Crescent-Diamond Jubilee Way*
- \$4.5 million to rebuild a new Community Hall at Deception Bay*
- \$4 million for stage 1 construction of new rugby union and touch football clubhouse and amenities at Petersen Road Sportsgrounds, Morayfield*#^
- \$3.35 million to upgrade the existing two-lane cross section to 4-lanes at Graham Road, Morayfield*
- \$2.7 million to design and build a pedestrian and cycle bridge over the South Pine River at Percy Cash Bridge, Samford Valley#
- \$1.25 million for stage 1 building upgrade to the Pine Rivers PCYC, Bray Park*
- \$1.2 million for the design renewal and upgrade of the skate park at Albany Creek*
- \$950,000 for the renewal and extension of Soccer Field 3 at James Drysdale Reserve, Bunya*
- \$900,000 for a 950m missing link pathway along Bribie Island Road (Bestmann Road to Aylward Road), Ningi*.

* This project is also supported by the Australian Government

This project is also supported by the Queensland Government

^ This project is also supported by the Caboolture Sports Club

OUR RESPONSE TO THE FEBRUARY WEATHER EVENT

The 2022 flood disaster surpassed most historical weather records. It impacted over 2,500 homes and damaged almost every road in the region, forcing 224 Council roads to close with communities cut off during the peak of the emergency.

It left the region with a damage bill of over \$270 million in private infrastructure such as housing and businesses, and over \$14 million in Council assets.

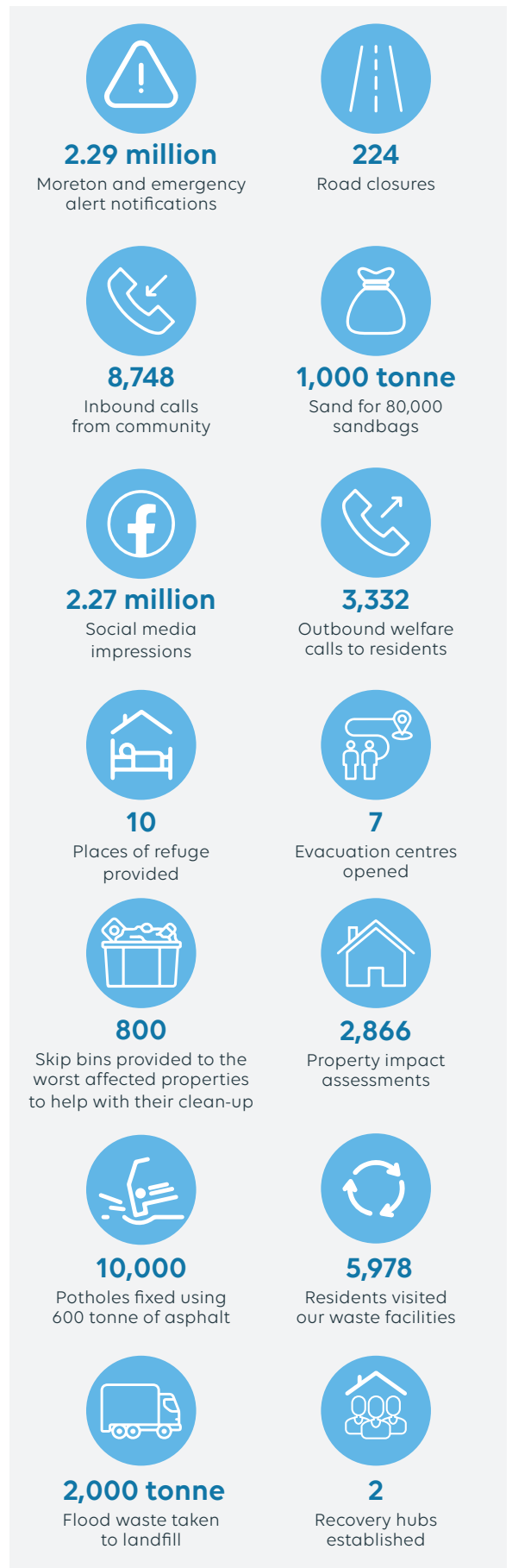
Council crews worked day and night on a 24-hour rotational roster throughout the entire disaster to respond to the event and ensure our communities could get back on their feet swiftly.

NOTHING SHORT OF A MIRACLE: WHITE PATCH CROSSING REOPENED IN RECORD TIME

The crossing to White Patch, a coastal suburb on Bribie Island, was completely obliterated during the weather event but a temporary access was provided just 96 hours after it washed away in the floodwaters.

This feat required tremendous effort and collaboration between Council's Construction and Technical Operations teams, our partner agencies, and the local community.

There were some outstanding displays of community spirit on show throughout the incident. Some residents allowed crews to use their properties as central meeting points for the community to be kept informed during the works and crews were cheered on by the stranded residents as they worked to reconnect them to Bribie Island.



LOCAL BUSINESS RESILIENCE AND RECOVERY

Moreton Bay Regional Council was heavily engaged in assisting our local business community respond to challenging times experienced from January 2022 to July 2022 with the Covid-19 Omicron wave, wet weather and floods.

The business disruptions included reductions in footfall/trade, unforeseen staffing issues, cashflow stress, significant supply chain issues, inflationary pressures and difficulties in business planning and forecasting.

The impact at the start of the year from the Covid-19 Omicron wave was particularly disruptive with consumer sentiment hitting a 30 year low according to an ANZ-Roy Morgan survey. Council responded with an extensive #BackALocal campaign to encourage local residents to back local businesses and increase local spend. The campaign reached more than 90,000 people across its six-week duration. As a continuation of this campaign, a region-specific gift card program, Moreton Money was established in partnership with six local Chambers of Commerce and came into effect in the second half of 2022.

The February flood event was one of the most devastating natural disasters in our history. The Insurance Council of Australia reported 772 commercial insurance claims made in the region totalling \$32 million of damages. A Department of Employment, Small Business and Training survey of 348 impacted businesses uncovered that 208 jobs were lost in the region as a result of the event and 180 businesses forced to close for a period of time due to the impacts they experienced. Forty eight per cent of survey respondents did not have appropriate business insurance to cover the flooding disaster with a further 33% unsure if they were adequately insured. The Queensland Government's Extraordinary Disaster Assistance Recovery Grant program received 198 applications from small businesses, non-profits and primary producers in the region which were either uninsured or under insured for the impacts on their businesses.

The Moreton Bay Economic Recovery Sub-Group was established from March to June 2022 with seven State and Federal Government agencies meeting which was chaired and coordinated by Council. The Sub-Group set out and completed 28 immediate recovery actions, three medium term actions and set two long term actions focussed on increasing insurance coverage and disaster preparedness.

Throughout these challenging times, Council staff maintained direct communications with businesses. Fact sheets on business assistance were sent to over 16,000 local businesses to assist them in navigating the impacts of both Covid-19 and February's floods. A monthly online meeting of Chambers, Industry Groups and government was held, becoming a vital way to both inform and hear from the business community directly. Council officers also visited impacted businesses, provided one-on-one support and prepared and released a 'Disaster Proof Your Business' publication. Council also delivered an online 'Disaster Recovery Forum' to provide further information on available grants, support and services for businesses. Moreton Bay Regional Council is a proud member of the Small Business Friendly Council initiative and is committed to building business resilience across the region.



A NEW ERA OF ENGAGEMENT

Moreton Says is a major engagement program Council is delivering to bring the voices of our communities into our planning and decision-making.

The decisions we make today will shape the future of our communities. To make the best decisions possible Council needs to understand what is important to those who live, work and play in our region.

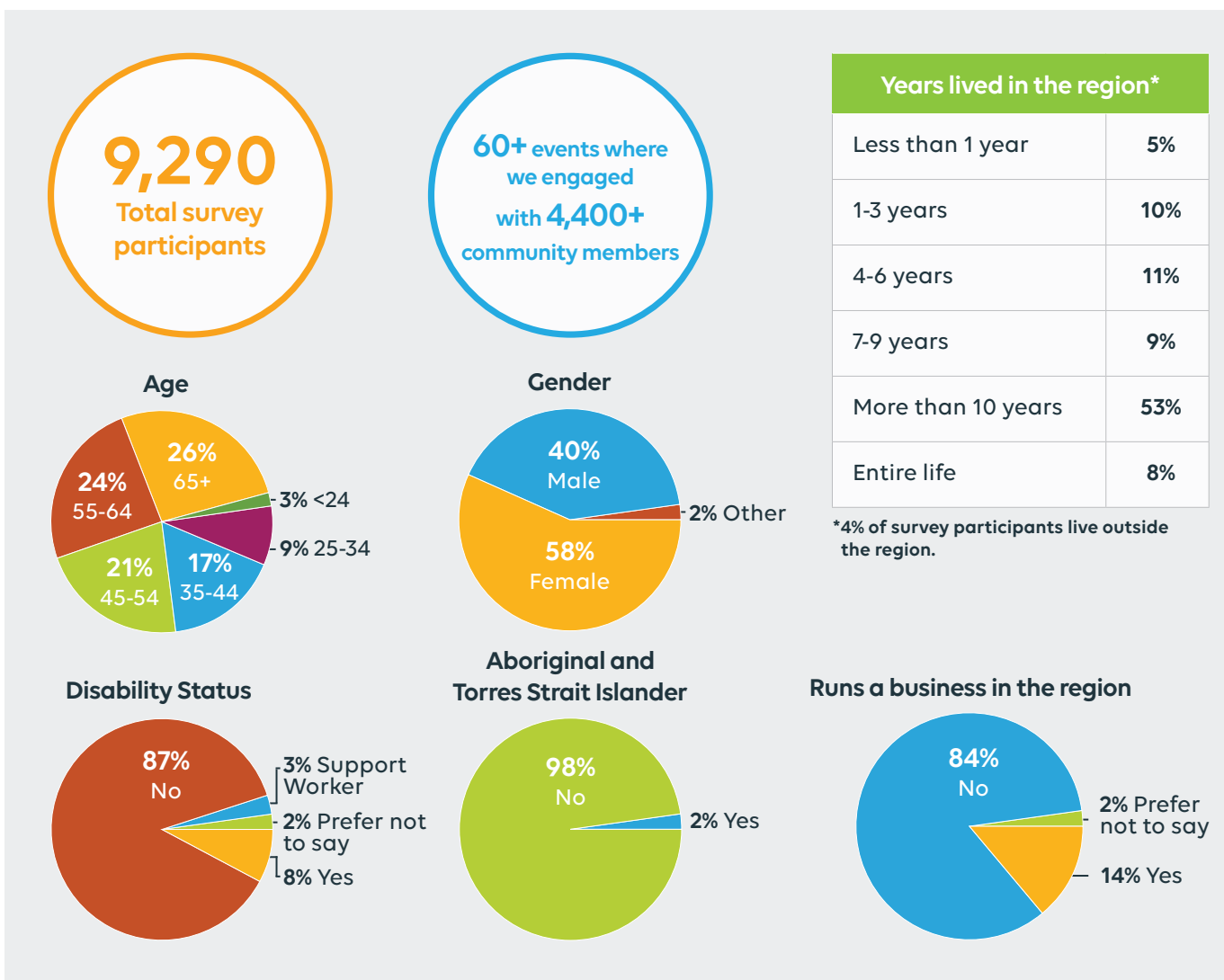
Since its April 2021 launch, Moreton Says surveys are completed every few months to help us keep our finger on the pulse and track how our relationship with the community is going. We completed two surveys in the 2021-22 financial year, with 4,940 people participating.

But it's not just Moreton Says driving better outcomes through better engagement.

With a commitment to being accountable, transparent and building your trust in us, we have engaged with our communities on a range of projects in the 2021-22 financial year including:

- The Our Moreton Program, to develop a new Corporate Plan and six supporting strategies.
- Kallangur-Dakabin Neighbourhood Plan
- Morayfield Neighbourhood Plan
- Caboolture Place Naming Project
- Animal Management Plan
- Reimagining Our Moreton Bay
- Local Laws Review
- Bellara Foreshore Renewal Project

WHO PARTICIPATED?



The Moreton Bay Region is projected to grow from currently 470,000 to 697,000 residents by 2041.

Working together with the State and Federal governments is critical if Council is to secure the infrastructure required to manage the region's growth and preserve our residents' quality of life. They have invested significantly in the Moreton Bay region, and we have rewarded their trust in Council by being a proven delivery partner.

Local Government raises only 3% of all national taxation revenue and manages \$150 billion in community assets in Queensland, yet councils are responsible for one-third of the nation's infrastructure.

The Advocacy Plan adopted by Council at the Community Council Meeting held in Samford on 15 September 2021 delivers a framework for a unified and consistent approach to the region's advocacy. It is designed to create and foster an environment that will encourage collaboration and support positive regional outcomes.

The plan sets out Council's advocacy agenda, highlighting key region-building projects and initiatives which need the collaborative support of industry and other levels of government to be realised.

Council committed to reporting on its Advocacy Plan initiatives and the following summary outlines the progress we made during the 2021-22 financial year:

- The SEQ City Deal includes \$210 million for a Growth Area Compact for Caboolture West as well as access to other funding programs including a guaranteed \$45 million from the SEQ Liveability Fund
- \$15.3 million in 2022 federal election campaign commitments from local Labor candidates
- \$5 million in Federal Government funding from the Local Roads and Community Infrastructure Program
- \$3.2 million in Federal Government funding from Community Development Grants
- \$2.4 million in State Government funding from Sport and Recreation Recovery Grants
- \$2.38 million in Federal Government funding from the Black Spot Program
- \$650,000 in State Government funding from the Cycle Network Local Government Grants Program
- \$400,000 in Federal Government funding from the Building Better Regions Fund
- \$20,000 in State Government funding from the Flying-Fox Roost Management - Local Government Grants Program.



CREATING OPPORTUNITIES

A REGION OF
OPPORTUNITY FOR ALL

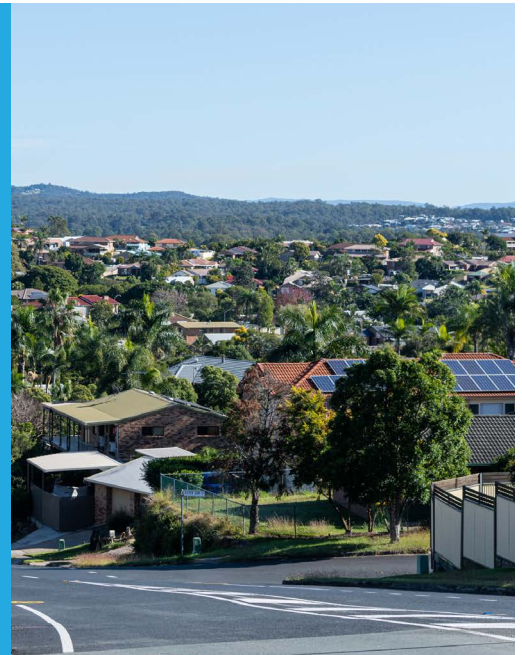


WELL PLANNED GROWTH

A sustainable and well-planned region where our residents will live in places that maintain the balance between a sense of community, growth, environment and lifestyle.

STRATEGY

- Facilitate growth while retaining the region’s unique environment and lifestyle choices.
- Develop vibrant, accessible and appealing places.
- Facilitate quality development outcomes, in partnership with industry that are consistent with the region's vision for growth.



WHAT WE ACHIEVED

ADVOCACY INITIATIVES

In September 2021, Moreton Bay Regional Council launched its first ever Advocacy Plan as a blueprint for collaboration with strategic partners to deliver initiatives that benefit our community.

Council investigated a city classification to elevate the region’s status and attract social as well as economic benefits.

The SEQ City Deal signed in March includes \$210 million for a Growth Area Compact for Caboolture West as well as access to other funding programs including a guaranteed \$45 million from the SEQ Liveability Fund.

A further \$15 million loan committed to the water and sewer infrastructure at Caboolture West via the State Government’s Growth Acceleration Fund.

Delivery of Council's first State Government Budget Submission to advocate for local project funding.

PLANNING INITIATIVES

Released the first three Home and Living Guides to get people thinking about smart design, climate efficiency and affordable living ideas.

Made amendments to the current planning scheme in response to the changing needs of our region including:

- Local Government Infrastructure Plan (LGIP) Interim Amendment No. 1
- Caboolture West Local Plan Neighbourhood Development Plan Area No.1 (NDP1).

Adopted a Temporary Local Planning Instrument (TLPI) for Morayfield South to guide more desirable planning and development outcomes while Council completes more detailed planning investigations.

Commenced the Kallangur-Dakabin and Morayfield Neighbourhood Plan.

Caboolture West's first Neighbourhood Development Plan for approval with State Government.

Council continued to provide its high standard of development assessment services, including an 88% increase in Material Change of Use applications and:

- 3,591 total dwellings approved
- 138 applications for reconfigured lots
- 131 building work assessments
- 532 operational works applications
- 4,952 plumbing applications
- 259 endorsement applications.

Council approved:

- 64 ha of new open space and 23 ha of new parks across the region
- 122.1 ha of environmental reserve
- 187.3 ha of environmental offset.

ARTS AND CULTURE

New children's areas were delivered at Woodford and Caboolture Libraries, creating imaginative spaces that encourage early literacy.

A new Outdoor Gallery cultural activation initiative supported local artists to create artwork at a large scale for display on vinyl banners across the beautiful outdoor spaces in our region for everyone to enjoy.

YOUR HOME AND LIVING GUIDELINES

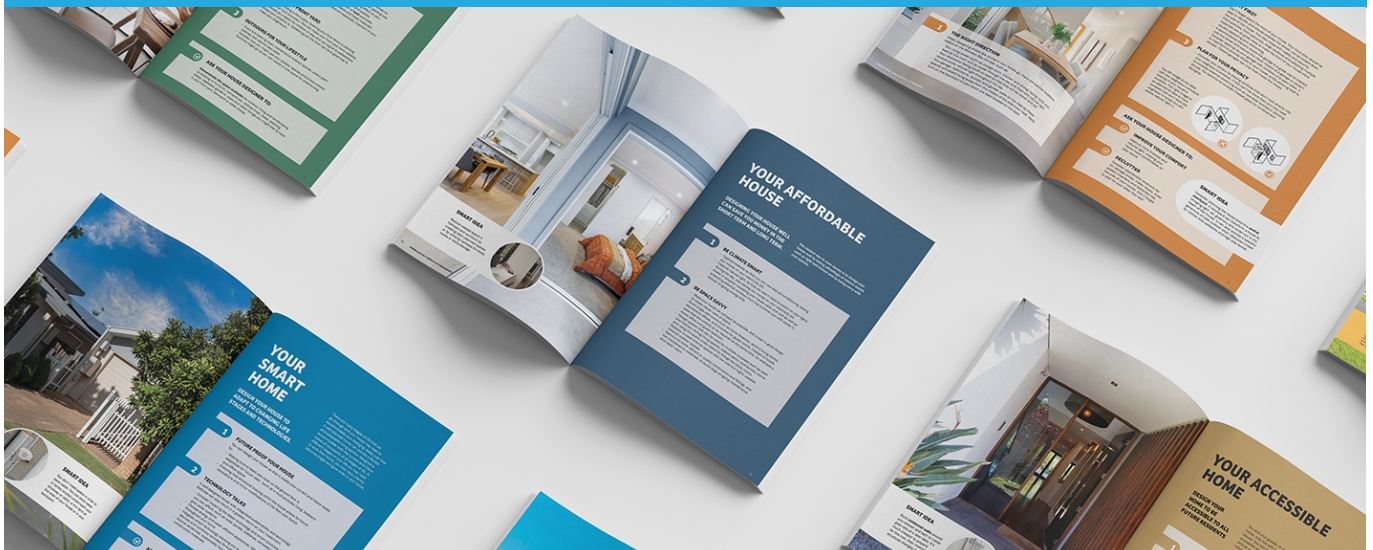
Council has released the first three of a suite of 'Your home and living guidelines' aimed to improve community wellbeing by educating and empowering people to better understand how to build, buy and renovate quality, climate smart homes in a way that is more liveable and sustainable.

Developed as a response to public feedback on the design of housing in the region, the guidelines are full of practical tips and smart ideas to achieve affordable housing and living with a more efficient and functional home.

Created in collaboration with local architects, designers, builders and developers, the suite includes:

- Your flood smart buildings guideline
- Your next generation home guideline
- Your climate smart living guideline

Thousands of copies have been shared with the community and Council has more guidelines planned for release in coming years.



DIGITAL LITERACY AND COMMERCE

Achieving a digital region where our households and business are part of a global network using the very latest digital technology.

STRATEGY

- Develop, support and incentivise a digital region.



WHAT WE ACHIEVED

DIGITAL SERVICES

Supported GovHack Moreton Bay, an international competition where participants create concepts, mashups and models with open government data to examine the challenges facing government and communities in new and innovative ways.

Developed and implemented virtual tours of each of the region's galleries, museums and libraries. This smart initiative enables anybody to virtually travel through our cultural venues on their computer or smart device.

Council's Museums team delivered a digital heritage platform, 'Our Story' where the community can access over 200 objects and photos.

Provided 177,203 hours of free internet access through our library Wi-Fi.

DRIVING INNOVATION

Over 480 people from the business community joined to celebrate the Moreton Bay Region Business Excellence & Innovation Awards. Over 110 businesses submitted 146 nominations across the 12 award categories.

Secured a ministerial exemption for Telstra to improve phone reception in Cedar Creek and eliminate a coverage blackspot.

Made a submission to Queensland Innovation Places Strategy discussion paper (prepared jointly with USC, MBRIT and RDA Moreton Bay).

Moreton Bay debuted at the Mayor's Telstra Innovation Award, putting forward the highest number of entries in the history of the Awards. Four schools awarded over \$15,000 worth of prizes after pitching innovative technology ideas to an audience of over 150.

LOCAL JOBS FOR RESIDENTS

An innovative and thriving economy to support our vibrant and sustainable business and industry sectors in employing well-trained and suitably qualified local residents.

STRATEGY

- Develop a sustainable, innovative and thriving economy that creates valuable employment for residents, protects the region’s high quality of life and provides a prosperous future for residents.
- Develop projects which deliver strategic opportunities for the Moreton Bay Region.



WHAT WE ACHIEVED

STRATEGIC PROJECTS

Completed the first full financial year of the award winning Regional Economic Development Strategy (REDS), which included the completion of 23 of the 28 actions of the REDS Action Plan.

Millovate is progressing:

- The Mill at Moreton Bay’s Master Plan, Development Plan, and Investment Strategy to guide the development for the next 20 to 25 years
- Interim Development Strategy to support the progress of development activity across the Mill Central (35 hectares) and Mill Innovation (30 hectares) precincts

Millovate’s 21-22 FY investment attraction and transaction programs included advanced manufacturing, data centre, education and healthcare.

ECONOMIC INITIATIVES

Council sponsored 33 events, attracting an estimated 160,000 visitors, generating an estimated 30,395 additional visitor nights, and \$5.4 million in visitor spending and \$10.1 million in media coverage.

Council managed and operated 27 residential properties and 60 commercial sites with leases including offices, aerodromes, raceways and retail.

Council supported the National Rugby League’s New Zealand Warriors when they relocated to Moreton Bay, including securing six NRL matches at Moreton Daily Stadium. The matches attracted 39,083 spectators/visitors and the match broadcasts were watched by 615,082 viewers generating a media value of almost \$2.5 million. An ‘Escape To Moreton Bay Like A Warrior’ tourism campaign was activated through the Warriors digital platforms to drive visitation from New Zealand to the region.

Hosted the inaugural Moreton Bay Murri Network Expo attracting 40 stalls from Government, community service providers and First Nations businesses to connect with over 400 community members.

Provided an opportunity for local artisans to sell their works through Council’s Museum shops.

Supported the successful bid to secure 17th NRL license for the Dolphins Team.

ADVOCACY INITIATIVES

Council began legacy planning following the announcement that Brisbane would host the 2032 Olympic and Paralympic Games. The establishment of a committee of community leaders will drive investment and legacy infrastructure.

Announced a \$85 million purpose-built indoor stadium boasting at least 7,000 seats at The Mill to host all Olympic boxing events.

EDUCATION INITIATIVES

Supported eight worthy school leavers with Council's \$8,000 scholarships for University of the Sunshine Coast Moreton Bay campus students.

Council sponsored 100 places for a free seven-week training program for local youths. The 'Creating Your Future Job' initiative is a self-employment program for youths aged 15-24 years who are disengaged from school or at risk of disengaging from mainstream education and employment.

LIFESTYLE AND TOURISM ACTIVITIES

Woodford was awarded RV Friendly Town status, a nationally recognised accreditation through the Campervan and Motorhome Club of Australia (CMCA) which will significantly boost the economic potential for local businesses.

Council launched its investment attraction campaign, Invest Moreton Bay, targeting investors in key priority industries seeking to harness the power of unrivalled growth and unlimited potential of the region.

Operated caravan parks at Beachmere, Bongaree, Clontarf, Donnybrook and Toorbul providing more than 53,281 overnight stays, accommodating 15,761 adults, 1,618 children and infants from 8,193 reservations.

PARTNERSHIPS AND EVENTS

Moreton Bay Region Industry and Tourism (MBRIT) was awarded a three-year contract to continue to guide the region's destination management and tourism services. MBRIT has been paramount in successfully growing our tourism economy to \$1 billion and overseeing an incredible increase in visitation numbers of around 5 million tourists a year. The 'Regional Awareness, Pride and Attractive Lifestyle' tender was also awarded to MBRIT to inject more vibrancy to towns and suburbs right across our region.

Council delivered 59 business events and supported 2,313 businesses with services.

Delivered more than 30 major and community events with an average satisfaction rating of more than 90%.

STRENGTHENING COMMUNITIES

A REGION WITH SAFE,
STRONG & INCLUSIVE
COMMUNITIES



SAFE NEIGHBOURHOODS

Our residents will live in safe and resilient communities.

STRATEGY

- Develop arrangements to mitigate the impact of disaster events.
- Maintain safe public spaces.
- Maintain a lifestyle enhanced and protected by local laws.
- Maintain healthy communities through appropriate programs and regulation.



WHAT WE ACHIEVED

DISASTER PREPARATION AND MANAGEMENT

The Moreton Bay Local Disaster Coordination Centre was activated for 124 days over four occasions to respond to severe weather events including the record rainfall event in February.

Developed a February 2022 Severe Weather Recovery Plan, outlining long-term recovery projects like the repair of infrastructure that was damaged by the floods through landslips and other events.

Conducted 36 planned burns and mechanical mitigation activities across 512 hectares of bushland in preparation for the fire season.

Delivered information, community events and workshops to more than 5,600 residents, supporting communities to improve disaster preparedness.

Provided ongoing support and training to seven community disaster management teams located at Toorbul, Donnybrook/Meldale, Beachmere, Mt Nebo, Mt Glorious, Mt Mee, and the Dayboro District. These teams comprise 76 community volunteers supporting locally-led disaster management initiatives and community information hubs.

Over 75 people from culturally and linguistically diverse communities completed the 10-hour Moreton Bay Disaster Preparedness Course, increasing their knowledge on how to prepare for, respond to and recover from natural disaster events.

Connected with approximately 180 residents at Get Ready Queensland pop-up events at libraries across the region and discussed disaster preparedness and the resources available on Council's website.

BUILDING COMMUNITY RESILIENCE

Council launched its first MoretonAlert translation program, where the messages for severe weather events were translated into Modern Standard Arabic language.

Increased MoretonAlert registrations to 67,614 issuing more than 3.08 million text messages, 1.28 million emails and 37,000 voice messages alerting residents of severe weather and bushfire warnings.

Commenced detailed design planning for a new SES depot at Deception Bay.

Connected residents impacted by the February weather event with recovery and relief organisations as part of Council's Disaster Management response.

Requested over 60 items from GIVIT to help residents replace food and essential items lost during the February weather event.

MAINTAINING SAFE PUBLIC SPACES

Invested \$1.6m on 176 new CCTV cameras throughout the region.

Council maintained 1,564 CCTV cameras throughout the region to support security and community safety and responded to 520 enquiries regarding CCTV or requests for deployments made by residents, the Queensland Police or Council business units.

Council continued to expand the region's unique and innovative Licence Plate Recognition (LPR) camera program with 71 LPR cameras now deployed throughout the region. During the 2021/22 financial year, 1,549 stolen/vehicles of interest real time alerts were sent to the Queensland Police Service.

Purchased eight new portable CCTV camera units bringing the total number of portable CCTV poles to 34. 23 of these poles are used to respond to community concerns such as anti-social behaviour, crime or hooning throughout the region.

Responded to 360 CCTV footage requests from the Queensland Police Service and internal business units.

MAINTAINING HEALTHY COMMUNITIES AND LIFESTYLES

Delivered the Healthy and Active Moreton and Active Holidays programs which saw more than 36,700 bookings across 3,491 free and low-cost activities.

- Partnered with more than 120 individuals, businesses and community organisations to activate over 200 parks, facilities and waterways as part of the Healthy & Active Moreton and the Active Holidays programs.

Maintained a high customer satisfaction rating (>95%) in the Healthy & Active Moreton and Active Holidays programs, based on 1,715 feedback forms received.

Reviewed feedback from more than 23,000 submissions used to inform the drafting of proposed new Local Laws.

Treated more than 35,000 hectares as part of the Aerial Saltmarsh Mosquito Control Program and reserves to mitigate the impact of mosquitoes.

Partnered with Queensland Health to include arbovirus surveillance with our regular light trapping program. This will assist in identifying exotic mosquito species and monitoring for mosquito-borne diseases like Ross River Fever, Barmah Forest and Japanese Encephalitis.

Responded to 32,531 animal-related and local law-related enquiries.

Planted over 4,500 plants on three sites as part of Council's commitment to National Tree Day during ongoing Covid lockdowns.

Over 1,100 residents registered their patch on the Grow It Local online platform and joined the largest and fastest growing community in Australia!

Provided regular monthly Sensory Hours at each of the region's Museums.

Maintained 40 million square metres of parks and grounds and 60 million square metres of natural areas across the region.

Trialled new battery powered mowers in Redcliffe and at The Mill site.

Responded to 2,222 public health-related enquiries.

Conducted more than 1,630 inspections of food premises and provided local businesses with access to Council's food hygiene training website.

Provided 16,312 vaccinations throughout local high schools and 2,098 vaccinations via established Community Immunisation Clinics.

Managed and maintained eight cemeteries and one memorial garden.

Continued targeted feral pig management resulting in the successful removal of over 76 feral pigs from the environment.

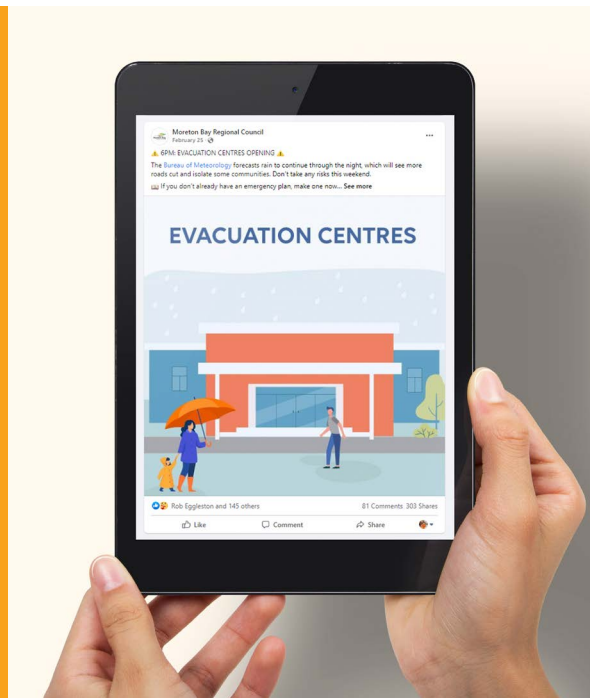
BUILDING MORETON BAY'S DISASTER RESILIENCE

Like the rest of Queensland, Moreton Bay is not immune to the threat of natural disasters. Representatives of the Local and District Disaster Management Groups are acutely aware of the need for organisational preparedness, and early warning messaging to ensure residents don't take any unnecessary risks or put themselves in harm's way.

This meant we were one of the first councils to open sandbagging stations to the public, we had evacuation centres stocked and ready to open if needed and made our libraries available as refuge centres in the interim. The cooperation between different agencies was critical to this operational success; not only during the disaster but in terms of immediately being ready to reopen roads, fill potholes, and eliminate dangers to enable the recovery process to commence as quickly as possible.

Importantly, during the disaster we activated all communication channels available to us as early as possible to get storm warnings out. As the situation intensified Council made the strategic decision to abandon its standard corporate guidelines for its Corporate Facebook page and instead turn this into a 'news service' with live weather updates, proactive warnings, and regular communications about where residents could go to seek help if needed.

The resulting engagement rate was among the highest in South East Queensland. With 48 posts in 14 days to keep our community up-to-date with warnings, alerts and activities we saw a 404% increase in engagements (184,000) and a 343% increase in post link clicks (20,400). This indicates Council is a trusted source of information during times of disaster.



HEALTHY AND SUPPORTIVE COMMUNITIES

Our residents will be making healthier lifestyle choices and we will live in stronger, more inclusive communities.

STRATEGY

- Develop and support well-planned, maintained and managed sport facilities.
- Support sporting clubs to achieve ongoing self-sustainability.
- Develop a strong and inclusive community.
- Maintain and enhance spaces and facilities that are used by the community.



WHAT WE ACHIEVED

INVESTING IN OUR COMMUNITY, SPORTING AND RECREATION FACILITIES

Invested approximately \$20 million in sport and recreation facilities in the 2021-22 financial year.

- **Projects completed include:**
 - Deception Bay Community Hall*
 - Kallangur Scouts Den*
 - Narangba Tennis Centre#
 - Kakowan community facility at James Drysdale Reserve
- **Projects under construction:**
 - A BMX precinct at Nolan Park#
 - The new Queensland Centre of Excellence for Women's Football^
 - Stage 1 of Petersen Road Sportsgrounds, Morayfield*##%
- **Design work commenced or completed for:**
 - Albany Creek Skate Park
 - Dayboro Civic Park
 - Centenary Lakes revamp
 - The Hills District Community Place
 - Bray Park District Park

* This project is also supported by the Australian Government

This project is also supported by the Queensland Government

^ This project is also supported by Brisbane Roar

% This project is also supported by the Caboolture Sports Club

267 improvement works applications were processed enabling community organisations to undertake improvements to community leased facilities across the region.

Completed an update of the Caboolture Region Environmental Education Centre (CREEC) Site Land Management Plan and Master Plan, including the design work for the CREEC Adventure Playground and Picnic Area and the Kumbartcho Master Plan.

\$200,000 Osprey House playground renewal and \$13,042 Osprey Nest Platform upgrade.

MANAGING COMMUNITY AND RECREATION FACILITIES

The Learning and Development Centre at the Caboolture Hub celebrated its 10th birthday and despite the impacts due to Covid and the weather event, the Hub had a successful year with:

- 1,969 bookings/rooms hired - up 6% on the previous financial year
- 17,167 attendees through the doors
- Hosted notable events, such as:
 - Brisbane Bronco's Community Outreach Day
 - The Daniel Morcombe Foundation Education Day, which was so successful it is being held at the Caboolture Hub again in 2022.

Redcliffe Entertainment Centre attracted more than 39,148 people to 188 shows.

Welcomed more than one million residents to the region's aquatic centres.

Launched Parents and Babies Aqua Fitness program across four of the region's aquatic centres.

Delivered 176,857 learn-to-swim lessons and more than 103,598 school swimming visits.

Delivery of various network planning initiatives to support Council and community organisations in the planning and delivery of community services and facilities. Projects included:

- Performing Arts Network Mapping Report
- Shooting Network Mapping Report
- Showgrounds Network Mapping Report

COMMUNITY, SPORTING AND RECREATION ACTIVITIES

Celebrated the region's rich cultural diversity during Harmony Week by hosting four free community events which were attended by more than 175 people and also supported five community organisations through Council's Harmony Day community grants program.

Delivered over 30 free and low-cost activities to celebrate Queensland Youth Week that were attended by over 410 young people.

Delivered 11 activities celebrating older adults and people with disability during Seniors Month and Disability Action Week. These events were attended by over 150 people.

Delivered five activities celebrating Aboriginal and Torres Strait Islander cultures during Reconciliation and NAIDOC Weeks. These events were attended by over 800 people.

SUPPORTING OUR COMMUNITY AND SPORTING CLUBS

Supported more than 4,000 people from community, sport and recreational organisations through e-newsletters and access to education and training forums through face-to-face workshops, livestreaming educational forums and online digital content on Council's website.

Supported 380 people from the regional youth services network through e-newsletters and sharing of sector programs, events and training. Facilitated six Youth Network online and face to face meetings with attendance of up to 50 people from youth services at each meeting.

Supported 800 people from the Moreton Bay Region Interagency Network (MBRIN) through e-newsletters and sharing of sector programs, events and training. Facilitated eight network online and face to face meetings with attendance of up to 70 people from community services at each meeting.

Over 50 residents and community workers attended two Gather Together forums to obtain new ideas, resources and connections to strengthen their community work.

Partnered with five sport and community groups to develop facility plans to enhance the groups sustainability and management of their facility.

Over 350 community organisations were supported with subsidised tenure over Council-controlled land and facilities under Council's Community Leasing Policy.

Provided a \$600,000 Recovery Fund to local groups, clubs and not-for-profits to help them get back on their feet following the floods.

BUILDING INCLUSIVE COMMUNITIES

Council has two new Changing Places facilities to provide for people who cannot use standard accessible toilets and has plans underway for additional facilities.

Promoted the 'Recognise and Reach Out' campaign to raise awareness of domestic and family violence and abuse and connect people experiencing and using abuse to information and local support services.

Provided home-based library services to more than 340 residents unable to visit their local library.

Provided \$2.48 million of grants through the Community Grants Program towards 522 community, cultural and sporting projects.

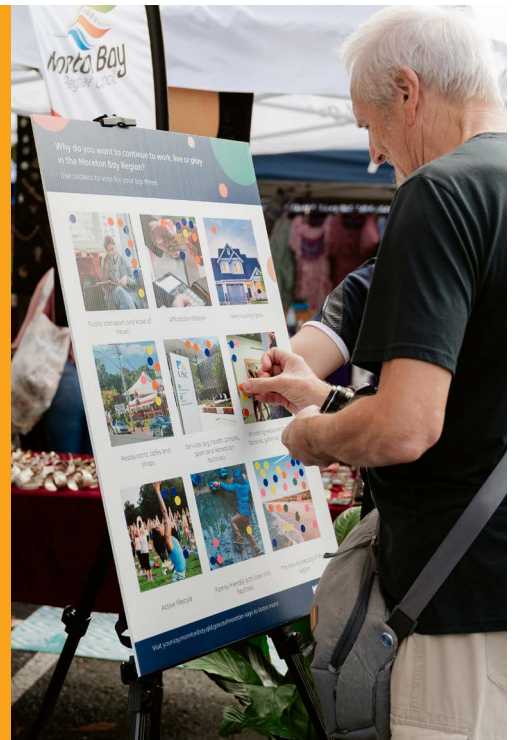
Provided \$18,650 of grants through the Community Grants Program to 87 individuals through the Individual Achievement Grants.

STRONG LOCAL GOVERNANCE

Our residents' values and ideas are echoed through the actions of our civic leaders.

STRATEGY

- Maintain transparent, robust and compliant decision making.
- Protect Council assets, people and environment.
- Maintain an efficient and effective organisation.
- Maintain efficient and responsive customer services.
- Provide residents opportunity to participate and engage with their community.
- Develop communications which promote and support Council services.



WHAT WE ACHIEVED

GOVERNANCE

Adopted a new five-year Corporate Plan 2022-2027 which sets out a refreshed long-term vision for the region and a roadmap for the next five years and beyond.

Commenced the Our Moreton Strategy Program designed to refresh Council's suite of long-term strategies.

Council provided a one-off rate rebate of \$250 to over 550 property owners who were significantly affected by the flooding and a 60-day extension for all ratepayers for the April to June 2022 rates, providing much needed additional time to make payments.

ORGANISATIONAL EFFECTIVENESS

Continued to implement Council's risk management framework and five-year roadmap towards an integrated level of risk maturity with a focus on communicating our risk appetite, improving the documentation of controls and trend reporting.

Embedded Council's Whistleblower Hotline as a fraud and corruption reporting mechanism for Council employees.

CUSTOMER SERVICES

Responded to 238,813 calls with 98 percent of enquiries addressed at the first point of contact with an overall customer satisfaction rating of 93 percent.

Assisted 25,569 people at Council's customer service centres and resolved 94.40 percent of enquiries at first point of contact with an overall customer satisfaction rating of 99.20 percent.

Processed more than 77,583 customer transactions and requests and responded to an average of 4,894 eRequests each month.

ENGAGING COMMUNITIES

Council has ensured our communities continue to have an opportunity to participate in meaningful and transparent engagement on Council projects. Over the past year we have continued to:

- Maintain and update our central hub for engagement, Your Say Moreton Bay.
- Promote and raise awareness for participation in engagement programs through our service centres and libraries where further information and paper surveys are available.
- Reviewed over 4,000 submissions from the first Moreton Says survey and provided opportunities for communities to have their say on two Pulse Surveys and 19 public consultation opportunities.
- Grow a network of community members that have put their hands up via Moreton Connects, to be called upon to participate in engagement activities and help promote engagement opportunities.

Supported 10 community garden open days connecting 250 residents with local groups and neighbours.

Council endorsed an Engagement Framework which outlines Council's commitment to community engagement. Our policy is in line with legislative requirements and contemporary industry practice.

Welcomed 1,731 new citizens during five Australian citizenship ceremonies.

Delivered over 100 free and low-cost, accessible activities for young people as part of The Bribie Project. The activities led to over 3,415 interactions and engagements with young people.

COMMUNITY COUNCIL MEETINGS

In September 2021, Council took its first General Meeting out of the Chambers and into the community to connect locals directly with Councillors and staff to discuss local issues, projects, ideas and ways to address challenges in the area.

Samford was the first stop on the regional tour, followed by meetings at Deception Bay and Woodford.

As part of Council's commitment to better understand and keep track of the things that matter most to our communities, community council meetings have been included in the Council's meeting schedule.



VALUING LIFESTYLE

A region that celebrates
our vibrant lifestyle



HEALTHY NATURAL ENVIRONMENTS

Our residents will collectively contribute to creating a cleaner and healthier environment for future generations.

STRATEGY

- Maintain sustainable waste management for the Moreton Bay Region.
- Maintain and enhance the health of the natural environment.
- Protect public assets and maintain environmental standards through management of the stormwater network, coastal areas and waterways.



WHAT WE ACHIEVED

WASTE MANAGEMENT INITIATIVES

More than 2,052 students, 53 schools and 47 early learning centres participated in Council's award-winning waste education program, helping to improve recycling and long-term sustainable waste management change.

A total of 800 residents attended 30 free Rethink waste education and recycling plus composting workshops at environment centres, libraries, museums and other local sites.

Provided 178,879 properties with over 12.1 million kerbside waste and recycling collection services. This included collection and processing of 58,181 tonnes of green waste, 134,910 tonnes of domestic waste and 30,256 tonnes of recyclables.

Our 2021 Regional Recycler competition winner for Council's new Waste mascot design was Humpybong State School, with their Rubbish and Recycling Ranger(s). The school and students received \$2,500 prize money from Council and a repurposed metal trophy by a local artist. The new Waste mascots will support Council's sustainable waste reduction and recycling education and community engagement programs from 2022.

Provided support and free activities in Clean Up Australia Day, International Composting Awareness Week, Plastic Free July, Trash to Treasure Tour at Dakabin waste facility, Garage Sale Trail, and National Recycling Week to encourage residents to avoid, reduce, reuse and recycle their household waste responsibly.

The waste education van attended six local events and shows and spoke with about 3,400 residents about Council's waste services and sustainable living to reduce waste at home, and reduce what is disposed in landfill.

A total of 1,497 tonnes of reusable items were sold at the Dakabin and Caboolture Treasure Markets.

Avoided 205,895 tonnes of carbon emissions through Council's Landfill Gas Management Project.

Initiated a business case for multi-year Food Organics Garden Organics (FOGO) roll-out service project.

Conducted 723 illegal dumping investigations and assisted with the removal and correct disposal of illegally disposed waste.

HEALTHY NATURAL ENVIRONMENT INITIATIVES

Partnered with 629 private landholders to protect and restore more than 5,000 hectares of bushland as part of the Land for Wildlife program.

Built 11 new fauna crossings across the local road network.

Supported 15 landholders to protect, in perpetuity, over 190 hectares of high value ecological habitat via Council's Voluntary Conservation Agreement program.

Provided 38 Voluntary Conservation Program grants to deliver on-ground works including revegetation, weed management, erosion control, and monitoring of threatened species across Land for Wildlife and Voluntary Conservation Agreement properties.

Actively supported 45 Bushcare sites, restoring more than 170 hectares of bushland habitat.

Planted 4,500 native plants including trees, shrubs and groundcovers at Burpengary East, Caboolture and Warner for National Tree Day 2021, using local contractors.

Planted 18,500 koala food & habitat trees in 17 of the region's parks to offset the impact of Council's transport projects.

Developed anti-litter awareness raising signage for bin sides and stencils for footpaths at 16 bin sites and 32 footpath locations across the Redcliffe Peninsula, Deception Bay and Bribie Island.

Developed the Your Flood Smart Buildings Guideline to support residents and business owners to building back better following the February 2022 flood event.

Council purchased two additional properties under the Land Buyback for Environmental Purposes program, bringing the total land acquired by the program to 83 hectares. These important sites will contribute to the enhancement of wildlife corridors and the protection of important flora and fauna species for generations to come.

Council worked closely with foreshore property owners at Beachmere to increase the resilience of their properties from coastal erosion. The Beachmere Shoreline Management Project will provide a coordinated and effective shoreline management approach and improve the resilience of the area to coastal erosion.

Completed a greenhouse gas inventory for Council's operations, to inform target-setting and the Environment and Sustainability Strategy.

ENVIRONMENTAL ENGAGEMENT

A series of 16 environmental engagement events were hosted by the Environment Centres attended by more than 450 people. These included adult workshops focused on sustainable living practices. These included adult and children's workshops focused on sustainable living practices and the unique flora and fauna of Moreton Bay.

Council's Environment Centres facilitated 33 school excursions with more than 2,330 students and saw over 24,128 visitors to the Centres.

The interactive education app, Agents of Discovery, focused on the Environment Centres was used by over 980 'mission' users.

Partnered with the Deception Bay Community Youth program educating over 15 young adults in conservation and land management practices.

Provided 16 Environmental Education Workshops focused on native fauna and flora with over 450 participants.

ENVIRONMENTAL MONITORING

Monitored 41 Australian white ibis colonies and managed 11 colony sites.

Monitored 48 flying fox roost sites regionally and managed 13 colonies in accordance with Queensland Government legislation.

Continued to advocate to the State Government regarding the South East Queensland Koala Conservation Strategy 2020-2025 and associated koala habitat mapping draft guidelines and policies.

Supported local wildlife carer groups through provision of financial assistance.

Maintained three koala food tree fodder plantations, to ensure that carers have a ready supply of eucalypt tips for koalas in care. However one fodder plantation was lost in February 2022 due to significant flood damage.

During koala breeding season, installed signage and billboards on roadsides to promote koala conservation and driver awareness.

Continued to protect 280 hectares of koala habitat under the Queensland Nature Conservation Act 1992 as Koala Nature Refuges, including weed maintenance.

Delivered an extensive Wild Dog Management program to address the threats that wild dogs pose to koala populations across the region.

Implemented a best practice koala monitoring program at The Mill at Moreton Bay redevelopment site in Petrie, ensuring the health and viability of the local koala population. A local supplier, Endeavour Veterinary Ecology has been commissioned to undertake this program with 95 koalas with 29 dependent joeys being tracked across the site as at 30 June 2022.

Invested \$200,000 for the environmental management of more than 80 hectares of The Mill at Moreton Bay, assisting bushland areas to naturally regenerate and support the on-site koala population.

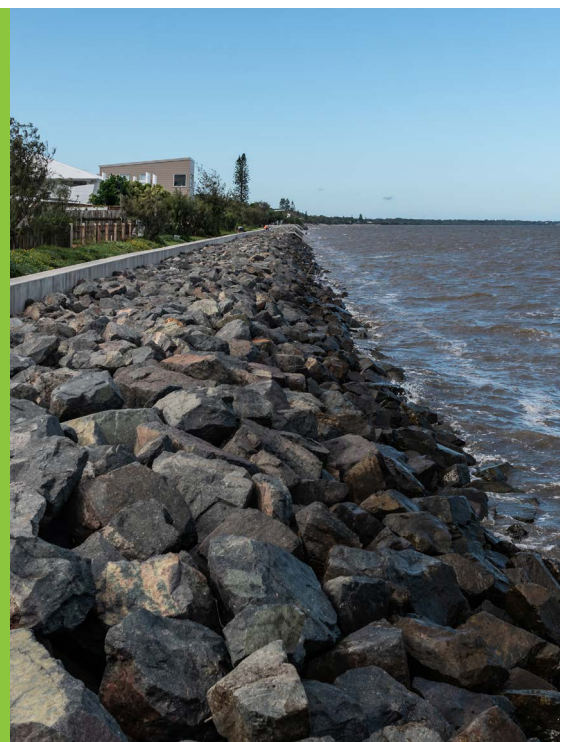
Continued the planting of over 90,000 koala habitat and food trees at The Mill at Moreton Bay in accordance with Council's Koala Conservation commitments.

BEACHMERE SHORELINE MANAGEMENT PROJECT

The Beachmere Shoreline Management Project worked closely with foreshore property owners to increase the resilience of their properties from coastal erosion. Severe weather led to the need for improved shoreline management. Council met with property owners to identify preferences to shoreline management and issues impacting their ability to undertake shoreline protection.

Council also worked with the State Government to identify permit requirements enabling property owners to carry out their own shoreline management. This has removed significant barriers and provided potential cost savings for property owners.

The project will provide a coordinated and effective shoreline management approach for Beachmere and improve the resilience of the area to coastal erosion.



DIVERSE TRANSPORT OPTIONS

Our region will consist of well-connected places and residents will embrace more sustainable travel choices and behaviour.

STRATEGY

- Maintain a safe, efficient, reliable and integrated transport network.



WHAT WE ACHIEVED

The completion of missing pathway links around the Mango Hill State School and Mango Hill Secondary College has resulted in an increase in walking to and from these schools by approximately 14% since completion of the projects in mid-2021.

Completed detailed design on the \$68 million bridge upgrade at Youngs Crossing Road that will solve decades of pain for Moreton Bay motorists. Construction of a new 212 metre bridge and connecting road upgrades will provide flood immunity for up to a 1 in 100 year event and is expected to be complete by mid 2024 thanks to \$32.75 million from the Federal Government.



ACCESSIBLE SCHOOL PROGRAM

Our region is experiencing unprecedented population growth, placing additional demand for enrolments on schools. Our Accessible Schools Program delivers sustainable and healthy transport choices for our region's schools.

Safety around our schools and school crossings is paramount and this program delivers infrastructure, safety and behaviour change initiatives designed to ease car congestion around schools, by encouraging walking and cycling instead.

Improved road safety, speed management, new crossings and shaded pathways have achieved significant success in changing how our community travels to and from school.

QUALITY RECREATION AND CULTURAL OPPORTUNITIES

Residents of all ages will have greater choice of recreation and cultural activities in the region.

STRATEGY

- Develop quality and accessible recreation opportunities that enhance the lifestyle of residents.
- Develop and deliver a contemporary public library service.
- Develop and showcase the region's diverse arts, cultural heritage and social history.



WHAT WE ACHIEVED

CULTURAL SERVICES CELEBRATING LOCAL ARTS, CULTURE AND COMMUNITY

Libraries:

- Continued to provide a high level of service during Covid-19 closures, with more than 459,700 reservations placed on items in e-Collections and physical collections.
- Welcomed more than 958,940 library visits.
- Invested \$15 million into the library network.
- Grew library memberships by 8% to more than 257,000.
- Provided a collection of more than 533,678 across Council's library network.
- Recorded 4,807,556 visits to the library website.
- Delivered 8,206 activities, programs and workshops, attracting more than 138,401 participants.
- Welcomed 7,525 visits to Council's mobile library, which boasts a collection of more than 4,600 items.
- Almost 25,000 children and young people took part in school holiday library events and programs.
- Saw more than 8,000 children take part in 71 library outreach programs delivered to local schools, childcare, playgroups and kindergartens.
- Supported 225 Book Clubs.
- Launched a fortnightly schedule of First 5 Forever outdoor Storytime sessions.

Galleries:

- Hosted 51 exhibitions and delivered 320 public programs, attracting more than 24,000 visitors including Youth Art Award attendees to Council's art galleries.
- Exhibited or loaned more than 180 artworks to partner organisations.
- Acquired 38 new artworks from seven artists for the MBRC Art Collection that now totals more than 1,400 artworks.
- Attracted major touring exhibitions to the region: *Patricia Piccinini: Curious Affection on tour*; *Ken Done: Paintings you probably haven't seen*; *Tom Moore: Abundant Wonder*; *Barbara Cleveland: Thinking Business*; and *Just not Australian*.

Museums:

- Hosted 19 exhibitions and delivered 284 public programs, attracting more than 34,000 visits to Council's museums.
- Key exhibitions included Bribie Your Stories, Our Stories; On the Menu; Play; Fetch the Doctor; Remarkable Stories of Australians and their Boats; Capturing Nature; Making Do; The 80s; Street Photography and It's Personal.
- Exhibited more than 696 objects, from over 19,600 in the heritage collection.
- Local History hosted annual Moreton Bay History Seminar showcasing the history of the region with speakers and stalls from local and family history organisations.
- Local History delivered 236 programs, published 153 social media posts and engaged more than 24,700 users.
- 1,459 school students participated in curriculum-based education programs at the three museums.

Cultural Activation:

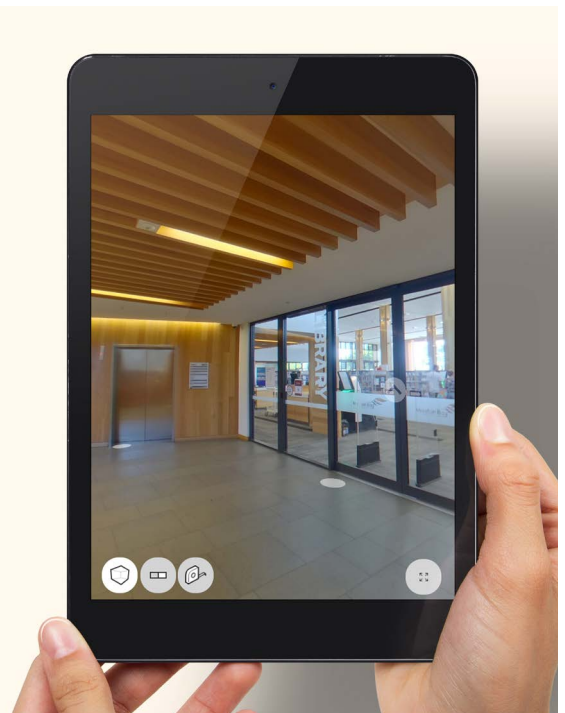
- Delivered the inaugural Park Jam program, providing opportunities for Moreton Bay residents to enjoy free live music and hands-on creative arts activities in some of the beautiful parks around the region. In 2021-22, Park Jam engaged 49 local musicians and seven artists, and entertained 1,800 people.
- Entertained over 4,200 people for Anywhere Festival, which staged 71 performances and featured over 315 performers.

CULTURAL SERVICES VIRTUAL TOURS

Council is trialling a smart initiative that enables anybody to virtually travel through our libraries, galleries and museums on their computer or smart device. This service can be accessed via each venue's webpage or through Google Maps. Once inside a virtual tour, users can freely navigate wherever they wish throughout the entire venue.

While this service can benefit all members of our community, it has been developed specifically for the needs of people with disabilities. Virtual tours enable users to get a better idea of our facilities and decide on whether the venue is accessible to their needs.

By knowing what to expect on arrival, Council hopes this will enable guests to visit with more confidence and less anxiety by having access to the information needed to make a better-informed decision.



OUR COUNCILLORS



Cr Peter Flannery
Mayor



Cr Brooke Savige
Division 1



Cr Mark Booth
Division 2



Cr Adam Hain
Division 3



Cr Jodie Shipway
Deputy Mayor / Division 4



Cr Sandra Ruck
Division 5



Cr Karl Winchester
Division 6



Cr Yvonne Barlow
Division 7



Cr Mick Gillam
Division 8



Cr Cath Tonks
Division 9



Cr Matt Constance
Division 10



Cr Darren Grimwade
Division 11



Cr Tony Latter
Division 12

OUR TEAM

Moreton Bay Regional Council is Australia's third largest local government with 2000 high-performing and customer-focused employees dedicated to serving the needs of Moreton Bay communities.

Every day our team delivers over 100 services from roads and transport infrastructure to urban planning, maintaining parks, recreation facilities and libraries, waste management, environmental services, public health and safety initiatives, financial management and strong local governance. Together, we are focused on delivering projects and programs designed to support our growing population and enhance our region as a great place to live, work and visit.

Corporate Structure



GOVERNANCE

Council is committed to good governance. Good governance refers to the way decisions are made and the manner in which services are provided to the community. Good governance includes having effective structures, systems, processes, procedures, and culture in place to ensure Council properly fulfills its purpose as a public authority, and is compliant with all relevant legislation.

COUNCIL MEETINGS

Council's General Meeting is held on Wednesdays each fortnight, commencing at 9.30am throughout the year (excepting scheduled breaks).

Council has one Standing Committee: Delegated Decisions Committee that meets on an 'as-needs' basis as determined by resolution of Council.

Members of the public may attend Council's General and Standing Committee meetings* which are held on a rotational basis (or as required) at the offices below:

CABOOLTURE	STRATHPINE
2 Hasking Street Caboolture Qld 4510	220 Gympie Road Strathpine Qld 4500

**Note: Pursuant to section 277E of the Local Government Regulation 2012, it was considered not practicable for the public to attend Council meetings for the period 19 January - 2 February 2022 due to health and safety reasons associated with the COVID-19 pandemic. Exceptions applied for approved participants in the Community Comment session with strict limits on the number of attendees to comply with social distancing requirements.*

For those meetings, Council's General Meeting was live-streamed and available via a link on Council's website.

In addition, Community Council Meetings incorporating Council's General Meeting are held at another location within the region on a quarterly basis, as determined by resolution of Council. The following Community Council Meetings were held during 2021/22:

- 15 September 2021 - Samford Community Hub
- 20 April 2022 - Deception Bay Community Hall
- 15 June 2022 - Woodford Memorial Hall

Council's meeting schedule is published in accordance with 254B of the Local Government Regulation 2012 and can be obtained from Council's customer service centres or viewed at www.moretonbay.qld.gov.au

Attendance by Councillors at Council & Committee meetings

As required under section 186 (1)(c) of the Local Government Regulation 2012, the table below details the number of local government meetings that each Councillor attended during the financial year ending 30 June 2022.

COUNCILLOR	DIVISION	GENERAL MEETINGS (including Special General Meetings)	ADVISORY COMMITTEE MEETINGS (Audit Committee)
Cr Peter Flannery (<i>Mayor</i>)	Mayor	20	N/A
Cr Brooke Savige	1	21	N/A
Cr Mark Booth	2	24	N/A
Cr Adam Hain	3	24	N/A
Cr Jodie Shipway (<i>Deputy Mayor from 20 October 2021</i>)	4	24	2
Cr Sandra Ruck	5	23	1
Cr Karl Winchester	6	24	N/A
Cr Denise Sims (<i>*Deputy Mayor to 20 October 2021</i>)	7	6	N/A
Cr Yvonne Barlow <i>*from 20 December 2021</i>	7	14	N/A
Cr Mick Gillam	8	24	N/A
Cr Cath Tonks	9	24	4
Cr Matt Constance	10	20	3
Cr Darren Grimwade	11	24	N/A
Cr Tony Latter	12	24	N/A

* 20 October 2021 - Cr Denise Sims resigned as Division 7 Councillor. Pursuant to s166 of the Local Government Act 2009 the vacancy was filled by a by-election on 4 December 2021 - Cr Yvonne Barlow being duly elected to the office. Cr Barlow made her Declaration of Office on 20 December 2021.

NOTE:

The number of meetings referred to in the above table relates to Council General Meetings and Advisory Committee (Audit Committee) meetings only, from 1 July 2021 to 30 June 2022. Council's Standing Committee (Delegated Decisions Committee) did not meet during this period.

At times the Mayor and Councillors may be unable to attend these meetings due to attendance at other Council related commitments.

In addition, the Mayor and Councillors attended meetings with Council employees, briefing and working group sessions, as well as public meetings and appointments with residents and community organisations.

Community Comment

Each General Meeting provides for a community comment session where residents or ratepayers can address Council in accordance with Council's Community Comment Session Policy. Application forms are available from Council's website and customer service centres and must be received by the Chief Executive Officer seven days prior to a General Meeting.

Agenda and Minutes

The agenda and minutes of general, standing and advisory committee meetings are available on council's website or can be obtained from any of Council's customer service centres.

In accordance with section 254D of the Local Government Regulation 2012, the appropriate notice of a Council General or Committee meeting, including the relevant agenda is available on Council's website, generally at the same time it is made available to the Councillors, or can be obtained from Council's customer service centres.

In accordance with section 254D(2) the minutes of Council's General and Committee meetings, as well as any related reports, are generally available for inspection two days after the General Meeting at which they are adopted.

Standing and Advisory Committee Meetings

For the period 1 July 2021 to 30 June 2022, Council had one Standing Committee - the Delegated Decisions Committee and also maintained one Advisory Committee - the Audit Committee.

The duties and responsibilities of each Committee were detailed in the respective Terms of Reference, developed in accordance with sections 264 and 265 respectively of the Local Government Regulation 2012.

Delegated Decisions Committee

The Delegated Decisions Committee, established 28 May 2019, consists of the Mayor and four Councillors. The sole purpose of the Committee is to decide matters as may be delegated to it by Council under s257 of the *Local Government Act 2009*, where that delegation arises as a consequence of s150EU of the Act, and a quorum cannot be formed. Determination of the Chairperson and Committee membership may be amended from time to time by resolution of Council, based on matters delegated to it to decide.

Councillor Portfolios

Council has a Portfolio system at Council's General meetings. This system provides for Councillors to be assigned specific responsibilities relative to key functions and services of the Council.

For the reporting period to 4 August 2021, the portfolios were relative to Directorates that operationally manage key functions and services of the Council, as outlined in Council's Corporate Structure:

- Governance & Engagement
- Infrastructure Planning
- Engineering, Construction & Maintenance
- Planning
- Community & Environmental Services; and
- Financial & Corporate Services

The portfolio responsibilities were amended to align with the adopted strategic pillars of the Corporate Plan 2022-2027 adopted on 17 June 2022.

By resolution, the Council appoints Portfolio Councillors to each of the identified Portfolios, which may be amended from time to time, by resolution of Council.

The Portfolio Councillors facilitate the relevant session of the General Meeting where officers' reports are considered.

The Portfolios as at 30 June 2022 were as follows:

PORTFOLIO	PORTFOLIO COUNCILLORS	
1. Vibrant Communities	Cr Yvonne Barlow	Cr Sandra Ruck
2. Healthy Environments	Cr Cath Tonks	Cr Brooke Savige
3. Well-Planned Places	Cr Jodie Shipway (Deputy Mayor)	Cr Mark Booth
4. Well-Connected Places	Cr Adam Hain	Cr Mick Gillam
5. Progressive Economy	Cr Karl Winchester	Cr Tony Latter
6. An Engaged Council	Cr Matt Constance	Cr Darren Grimwade

Audit Committee

The Audit Committee is established under section 105(2) of the *Local Government Act 2009* and is an Advisory Committee to Council. The role of the Audit Committee is to oversee Council's audit, control and risk management functions. The main responsibilities of the Audit Committee are to provide independent assurance, oversight and advice to assist Council and the Chief Executive Officer on matters relating to:

- financial statement preparation
- internal control
- governance
- internal and external audit
- risk management.

Section 210 of the Local Government Regulation 2012 states that the audit committee must:

- a) Consist of at least 3, and no more than 6 members; and
- b) Include -
 - i. 1, but no more than 2, Councillors appointed by the local government; and
 - ii. at least 1 member who has significant experience and skills in financial matters.

In accordance with the Local Government Regulation 2012 the Audit Committee for 2021/22 was comprised of two Councillors (and one alternate member) and three independent members.

Audit Committee Members

for the period 1 July 2021 - 30 June 2022:

- Stephen Coates (Chairperson)
- Councillor Matt Constance (member)
- Councillor Cath Tonks (member) *to 15 February 2022
- Councillor Sandra Ruck (member) *from 15 February 2022
- Councillor Jodie Shipway (alternate member)
- Helen Moore (independent member)
- Peter Scott (independent member)

The Audit Committee meets on a quarterly basis, with additional meetings convened to consider the annual financial statements and annual audit planning matters as required.

Internal Audit

In accordance with section 190(1)(h) of the Local Government Regulation 2012 a report on internal audit for the financial year including achievements is outlined below.

The internal audit function is an integral component of Council's Governance and Integrity Program and operates under a charter approved by Council and consistent with the International Standards for the Professional Practice of Internal Auditing developed by the Institute of Internal Auditors.

The primary role of internal audit is to conduct independent and objective quality assurance activities. Internal Audit activity is managed via an approved two year Strategic Internal Audit Plan, while the specific internal audits performed each year are outlined in the Annual Internal Audit Plan. These plans are reviewed and recommended to the audit committee annually.

The Internal Audit Manager is responsible for the management of the internal audit function as a whole with Council adopting a co-sourced model for the provision of internal audit services, with assistance being provided by a panel of contracted service providers.

Achievements for 2021/22 included:

Internal audits focused on providing assurance about, and improving the effectiveness of operations and risk management in the areas of:

- IT General Controls
- TechnologyOne System migration
- Waste Collection
- Project Management
- Compliance with Building Regulations 2021
- Artefact Management
- Community Leasing
- Volunteer Management
- Sponsorships
- Infringements
- Legislative Compliance.

ROLES AND FUNCTIONS OF THE MAYOR, DEPUTY MAYOR AND COUNCILLORS

Section 12 of the *Local Government Act 2009* outlines the roles and responsibilities of the Mayor, Deputy Mayor and Councillors, as follows:

The Mayor

In addition to fulfilling the roles and responsibilities of a Councillor, the Mayor has the following extra responsibilities:

- (4) The mayor has the following extra responsibilities—
 - a) leading and managing meetings of the local government at which the mayor is the chairperson, including managing the conduct of the participants at the meetings;
 - b) leading, managing, and providing strategic direction to, the chief executive officer in order to achieve the high quality administration of the local government;
 - c) directing the chief executive officer of the local government under section 170;
 - d) conducting a performance appraisal of the chief executive officer, at least annually, in the way that is decided by the local government (including as a member of a committee, for example);
 - e) ensuring that the local government promptly provides the Minister with the information about the local government area, or the local government, that is requested by the Minister;
 - f) being a member of each standing committee of the local government;
 - g) representing the local government at ceremonial or civic functions.
- (5) A councillor who is not the mayor may perform the mayor's extra responsibilities only if the mayor delegates the responsibility to the councillor.
- (6) When performing a responsibility, a councillor must serve the overall public interest of the whole local government area.

The Deputy Mayor

Under section 175 of the *Local Government Act 2009*, the Deputy Mayor is appointed from the Councillors by resolution at Council's first meeting after local government elections or at its first meeting after the office of the Councillor who is the Deputy Mayor becomes vacant.

The Deputy Mayor acts for the mayor during the absence or temporary incapacity of the mayor; or a vacancy in the office of mayor.

Councillors

- 1) A councillor must represent the current and future interests of the residents of the local government area.
- 2) All councillors of a local government have the same responsibilities, but the mayor has some extra responsibilities.
- 3) All councillors have the following responsibilities—
 - a) ensuring the local government—
 - (i) discharges its responsibilities under this Act; and
 - (ii) achieves its corporate plan; and
 - (iii) complies with all laws that apply to local governments;
 - b) providing high quality leadership to the local government and the community;
 - c) participating in council meetings, policy development, and decision-making, for the benefit of the local government area;
 - d) being accountable to the community for the local government's performance.

ROLES AND FUNCTIONS OF THE CHIEF EXECUTIVE OFFICER AND LOCAL GOVERNMENT EMPLOYEES

Section 13 of the *Local Government Act 2009* outlines the roles and responsibilities of the Chief Executive Officer and Council employees, as follows:

The CEO

In addition to fulfilling the roles and responsibilities of local government employees, the CEO has the following extra responsibilities:

- (3) The chief executive officer has the following extra responsibilities—
 - a) managing the local government in a way that promotes—
 - (i) the effective, efficient and economical management of public resources; and
 - (ii) excellence in service delivery; and
 - (iii) continual improvement;
 - b) managing the other local government employees through management practices that—
 - (i) promote equal employment opportunities; and
 - (ii) are responsive to the local government's policies and priorities;
 - c) establishing and implementing goals and practices in accordance with the policies and priorities of the local government;
 - d) establishing and implementing practices about access and equity to ensure that members of the community have access to—
 - (i) local government programs; and
 - (ii) appropriate avenues for reviewing local government decisions;
 - e) the safe custody of—
 - (i) all records about the proceedings, accounts or transactions of the local government or its committees; and
 - (ii) all documents owned or held by the local government;
 - f) complying with requests from councillors under section 170A—
 - (i) for advice to assist the councillor carry out his or her role as a councillor; or
 - (ii) for information, that the local government has access to, relating to the local government.

All Council Employees

- 1) All employees of a local government have the same responsibilities, but the chief executive officer has some extra responsibilities.
- 2) All employees have the following responsibilities—
 - a) implementing the policies and priorities of the local government in a way that promotes—
 - (i) the effective, efficient and economical management of public resources; and
 - (ii) excellence in service delivery; and
 - (iii) continual improvement;
 - b) carrying out their duties in a way that ensures the local government—
 - (i) discharges its responsibilities under this Act; and
 - (ii) complies with all laws that apply to local governments; and
 - (iii) achieves its corporate plan;
 - c) providing sound and impartial advice to the local government;
 - d) carrying out their duties impartially and with integrity;
 - e) ensuring the employee's personal conduct does not reflect adversely on the reputation of the local government;
 - f) improving all aspects of the employee's work performance;
 - g) observing all laws relating to their employment;
 - h) observing the ethics principles under the *Public Sector Ethics Act 1994*, section 4;
 - i) complying with a code of conduct under the *Public Sector Ethics Act 1994*.

Code of Conduct

Council's Code of Conduct for employees sets out the standards of behaviour for all employees and ensures that employees must seek to achieve the highest standards of behaviour when dealing with customers and each other. The Code also contains a guide to ethical decision making.

All Council employees are required to undertake refresher training on the Code of Conduct annually. A copy of the Code can be viewed on Council's website or a copy can be obtained from any of Council's customer service centres.

Conduct and Performance of Councillors

The *Local Government Act 2009* (the Act) sets out the roles, responsibilities and obligations of Councillors.

Complaints about the conduct of Councillors are to be made, or referred, to the Office of the Independent Assessor (the Assessor) for investigation.

In accordance with section 186(1)(d) to (f) of the *Local Government Regulation 2012* Councillor conduct complaints, referrals, decisions, orders and recommendations during the financial year are shown in the tables below:

Number of Councillor Conduct Tribunal decisions, orders and recommendations:

SECTION OF ACT	TYPE OF ORDER / COMPLAINT	NUMBER
S150I(2)	Orders made about unsuitable meeting conduct	0
S150AH(1)	Orders made for inappropriate conduct	0
S150AR(1)	Decisions, orders and recommendations made for misconduct	0

Number of Councillor Conduct complaints, notices and referrals:

SECTION OF ACT	TYPE OF ORDER / COMPLAINT	NUMBER
150P(2)(a)	Complaints referred to the Assessor by a local government, a councillor or the Chief Executive Officer of the local government	5
S150P(3)	Matters referred to the Crime and Corruption Commission by the local government	1
S150R(2)	Notices given by a local government official to the Assessor about a councillor's conduct	3
S150S(2)(a)	Notices of misconduct given to the Assessor by the local government	0
S150W(1)(a), (b), and (e)	Decisions of the Assessor to dismiss, refer to the local government or take no further action	12
S150AC(3)(a)	Referral notices accompanied by a recommendation from the Assessor	0
S150AF(4)(a)	Occasions where information about misconduct is obtained by the local government during investigation that is given to the Assessor	0
Chapter 5A, part 3, division 5 of the Act	Occasions where the local government asked another entity to investigate suspected inappropriate conduct of a councillor	0
Chapter 5A, part 3, division 6 of the Act	Applications heard by the conduct tribunal about whether a councillor engaged in misconduct or inappropriate conduct	0

REMUNERATION OF MAYOR, DEPUTY MAYOR AND COUNCILLORS

Under section 186(a) of the Local Government Regulation 2012, the annual report of the local government must contain particulars of the total remuneration, including superannuation contributions, paid to each Councillor during the financial year.

Councillor remuneration is set by the independent Local Government Remuneration Commission established under the *Local Government Act 2009*.

The commission determines remuneration for Mayors, Deputy Mayors and Councillors and releases an annual report. The commission's report can be viewed at www.statedevelopment.qld.gov.au.

The following table depicts the remuneration levels and superannuation contributions for each Councillor for the 2021/22 financial year.

COUNCILLOR	DIVISION	RENUMERATION FROM 1/7/21 TO 30/6/22	SUPERANNUATION FROM 1/7/21 TO 30/6/22
Cr Peter Flannery	Mayor	\$237,753	\$28,530
Cr Brooke Savige	1	\$144,350	\$17,322
Cr Mark Booth	2	\$144,350	\$17,322
Cr Adam Hain	3	\$144,350	\$17,322
Cr Jodie Shipway*	4 / Deputy Mayor (from 20 Oct 2021)	\$48,116 Councillor \$109,819 Deputy Mayor	\$18,952
Cr Sandra Ruck	5	\$144,350	\$17,322
Cr Karl Winchester	6	\$144,350	\$17,322
Cr Denise Sims*	7 / Deputy Mayor (to 20 Oct 2021)	\$47,104	\$5,652
Cr Yvonne Barlow*	7 (from 20 Dec 2021)	\$78,190	\$9,382
Cr Mick Gillam	8	\$144,350	\$17,322
Cr Cath Tonks	9	\$144,350	\$17,322
Cr Matt Constance	10	\$144,350	\$17,322
Cr Darren Grimwade	11	\$144,350	\$17,322
Cr Tony Latter	12	\$144,350	\$17,322

* 20 October 2021 - Cr Denise Sims resigned as Division 7 Councillor. Pursuant to s166 of the Local Government Act 2009 the vacancy was filled by a by-election on 4 December 2021 - Cr Yvonne Barlow being duly elected to the office. Cr Barlow made her Declaration of Office on 20 December 2021.

EXPENSES AND PROVISION OF FACILITIES FOR COUNCILLORS

Council's Reimbursement of Expenses and Provision of Facilities for Councillors' Policy ensures Councillors are provided a reasonable level of resources and equipment in order to carry out their official duties in an effective and efficient manner.

Under section 186(b) of the Local Government Regulation 2012, the following expenses were incurred by each Councillor in accordance with Council's Reimbursement of Expenses and Provision of Facilities for Councillors' Policy 2150-046.

COUNCILLOR	DIVISION	TOTAL
Cr Peter Flannery	Mayor	\$8,922.83
Cr Brooke Savige	1	\$7,133.73
Cr Mark Booth	2	\$16,554.04
Cr Adam Hain	3	\$4,111.02
Cr Jodie Shipway*	4 / Deputy Mayor (from 20 Oct 2021)	\$11,136.11
Cr Sandra Ruck	5	\$6,091.25
Cr Karl Winchester	6	\$10,619.81
Cr Denise Sims*	7 / Deputy Mayor (to 20 Oct 2021)	\$1,545.57
Cr Yvonne Barlow*	7 (from 20 Dec 2021)	\$3,617.68
Cr Mick Gillam	8	\$1,634.89
Cr Cath Tonks	9	\$15,723.41
Cr Matt Constance	10	\$5,298.04
Cr Darren Grimwade	11	\$2,961.68
Cr Tony Latter	12	\$9,345.60

* 20 October 2021 - Cr Denise Sims resigned as Division 7 Councillor. Pursuant to s166 of the Local Government Act 2009 the vacancy was filled by a by-election on 4 December 2021 - Cr Yvonne Barlow being duly elected to the office. Cr Barlow made her Declaration of Office on 20 December 2021.

All Councillors were provided with the following facilities under the Reimbursement of Expenses and Provision of Facilities for Councillors Policy:

- An office with access to a shared multi-functional device.
- Administrative support.
- A smartphone.
- A tablet or laptop computer with a docking station, keyboard, mouse and monitor.
- A docking station, keyboard, mouse and monitor for Council business at home.
- Remote access to Council's network and the internet.
- A printer for Council business at home.
- Stationery.
- Publications, copies of relevant legislation, books and journals related to Council's business operations and local government generally.
- Clothing with MBRC corporate branding to the value of \$1,000 per term.
- Name badges and any safety equipment.
- A marquee and an A-frame sign with MBRC corporate branding for community activities.
- A motor vehicle allowance of \$19,832 per annum (increased by CPI from 1 July each year), or a fully maintained motor vehicle subject to Council's Motor Vehicles Policy (Councillors).

OVERSEAS TRAVEL FOR COUNCILLORS AND STAFF

Under section 188 of the Local Government Regulation 2012, Council must provide information about any overseas travel made in a financial year by a Councillor or local government employee in an official capacity.

During the financial year 2021/22, there was no overseas travel undertaken by a Councillor or Council employee.

SENIOR MANAGEMENT REMUNERATION PACKAGES

In accordance with section 201 of the *Local Government Act 2009*, the remuneration packages for senior management for the financial year 2021/22 are as follows:

NUMBER OF SENIOR MANAGEMENT EMPLOYEES	NUMBER OF SENIOR MANAGEMENT POSITIONS	REMUNERATION RANGE (TOTAL PACKAGE)
1	1	\$160,000 to \$259,000
8	6	\$260,000 to \$359,000
1	1	\$360,000 to \$459,000
1	1	\$460,000 to \$559,000
Total amount paid during reporting period		\$2,732,666

DISCRETIONARY FUNDS

EXPENDITURE ON DISCRETIONARY FUNDS TO COMMUNITY ORGANISATIONS

Council's Discretionary Funds actively supports community organisations to make a positive contribution to community wellbeing and the cultural life of the region. Through this fund, Council is able to recognise and support initiatives that respond to community need.

In accordance with section 189 (2) of the Local Government Regulation 2012:

- The total amount budgeted for the financial year as Council's discretionary funds was \$266,058
- The prescribed amount for the financial year was \$274,407
- The total amount of discretionary funds budgeted for the financial year for Councillors to allocate for Capital Works was \$0, and other community purposes was \$266,058
- The amount of discretionary funds budgeted for use by each Councillor for the financial year was \$20,466

In accordance with section 189(e) of the Local Government Regulation 2012 the following Discretionary Funds have been allocated for other community purposes for the period ending 30 June 2022:

PROCEEDING TABLES BY DIVISION

Cr Peter Flannery (Mayor)

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
30.7.21	Bribie Island Community Arts Society Incorporated	NextGen Art Prize Exhibition - Visual Art Youth Competition	\$500
6.8.21	Neighbourhood Centre Caboolture Incorporated	Provision of social support services for non-protected special category visa holders in the Moreton Bay Region	\$- *\$250 total funds returned as project did not progress
13.8.21	Bribie Island Gem and Fossicking Club Incorporated	ATM hire, electronic signs, portable toilets and printing of raffle tickets for Bribie Island Gem Club Festival	\$390
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$400
23.9.21	Restore Social Enterprises Incorporated	Tools for Restore Furniture Restoration Social Enterprises (employment program for people with disabilities)	\$246
30.9.21	Bribie Island Mahalo Outrigger Canoe Club	Signage, fuel and first aid, safety and food supplies for the Outrigger Canoe Regatta event	\$200
11.2.22	National Council of Women of Queensland Incorporated	Bursary within the NCWQ Bursary Program	\$1000
15.2.22	Rotary Club of Redcliffe Sunrise Incorporated	Horiba U-52G water quality measurement device	\$500
25.2.22	Burpengary Community Association Incorporated	Park seat in Ruth McDonald Park, in recognition of volunteer Mr Geoffrey Murray	\$1000
22.3.22	World Hope International Limited	Food items for 'Food for Kids' program	\$500
30.3.22	Redcliffe Peninsula Harness Racing and Sporting Club Incorporated	Redcliffe Gold Cup race event prizes	\$500

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
1.4.22	Western Dressage Association of Australia Incorporated	Venue hire for Australian Western Dressage Championships	\$300
12.4.22	Equestrian Queensland Incorporated	First aid medic costs and ribbons for Interschool Qld Regional Equestrian Championships	\$300
29.4.22	Redcliffe Art Society Incorporated	RASart Exhibition of Excellence 2022 Awards prizes	\$300
20.5.22	Redcliffe Agricultural Horticultural and Industrial Society Incorporated	Redcliffe Show event prizes	\$500
23.5.22	Rotary Club of Caboolture Incorporated	Equipment hire and advertising material for Motorcycle and Classic Car tour event	\$500
23.5.22	Caboolture & District Pastoral Agricultural & Industrial Association Limited	Kids entertainment for Annual Show	\$500
24.5.22	Ye Olde Brass RSL Memorial Band Redcliffe Incorporated	Music pieces	\$500
14.6.22	Brighton Roosters Junior Rugby League Club Incorporated	Entertainment, prize wrapping, decorations and printing for GALA Dinner	\$1000
14.6.22	Peninsula Camera Club Incorporated	Projector screen for Rothwell Hall	\$599 *\$700 allocated, however \$101 returned
16.6.22	Redcliffe Horse and Pony Club	Human and equine First Aid Kits	\$2000
20.6.22	Pumicestone Indigenous Education & Employment Council Incorporated	Bribie Island NAIDOC week event	\$1082.74
20.6.22	Scarborough Outrigger Canoe Club	First aid, petrol costs and portaloos for two outrigger events	\$1309
21.6.22	Lions Club of Warner QLD Incorporated	Hall hire, care packs and refreshments for Lions Clubs of Warner and Samford community event	\$500
21.6.22	Pine Agility Dog Sports Club Incorporated	Agility Training Aids	\$226

Cr Brooke Savige - Division 1

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
30.7.21	Bongaree Bowls Club	Bongaree Bowls Club Ladies Carnival	\$1500
30.7.21	Bribie Island Community Arts Society Incorporated	NextGen Art Prize Exhibition - Visual Art Youth Competition	\$1500
6.8.21	Beachmere District Men's Shed Incorporated	Bus hire, catering and entry fee for educational trip to Woodworks Museum & Interpretive Centre	\$229.74 *\$250 allocated, however \$20.26 returned
6.8.21	Neighbourhood Centre Caboolture Incorporated	Provision of social support services for non-protected special category visa holders in the Moreton Bay Region	\$- *\$250 total funds returned as project did not progress
13.8.21	Bribie Island Gem and Fossicking Club Incorporated	ATM hire, electronic signs, portable toilets and printing of raffle tickets for Bribie Island Gem Club Festival	\$1000
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$250
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$80 *\$200 allocated, however \$120 returned
2.9.21	Rotary Club of Redcliffe Sunrise Incorporated	Promotional banner for 'Threatened Species Day' event	\$250
23.9.21	Restore Social Enterprises Incorporated	Tools for Restore Furniture Restoration Social Enterprises (employment program for people with disabilities)	\$250
30.9.21	Bribie Island Mahalo Outrigger Canoe Club	Signage, fuel and first aid, safety and food supplies for the Outrigger Canoe Regatta event	\$800
28.10.21	The Lions Club of Bribie Island Incorporated	Jumping Castles and Animal Farm for Annual Christmas Picnic Day event	\$900
3.11.21	Beachmere Area Network Group Incorporated	Movie and jumping castle hire for Beachmere Xmas Bazaar & Community Carols	\$276 *\$500 allocated, however \$224 returned
23.11.21	Pacific Harbour Residential Community Association Incorporated	2021 Christmas Lights Boat Parade - Santa Lolly Run	\$2000
23.11.21	Bribie Island Swimming Club Incorporated	Catering and equipment hire for end of season event and fundraising activities	\$1500
23.11.21	Toorbul Community and District Association Incorporated	Face painting, balloon clown and jumping castle hire for the Toorbul Christmas Markets	\$500
14.2.22	Bribie District Branch Little Athletics Centre	Sports bags for athletes competing in State Championship events	\$698
15.2.22	Rotary Club of Redcliffe Sunrise Incorporated	Horiba U-52G water quality measurement device	\$250
1.4.22	Western Dressage Association of Australia Incorporated	Venue hire for Australian Western Dressage Championships	\$200
7.4.22	Toorbul Community and District Association Incorporated	Face painting, clown and balloon twisting for Easter Markets	\$850
12.4.22	Equestrian Queensland Incorporated	First aid medic costs and ribbons for Interschool Qld Regional Equestrian Championships	\$200
6.5.22	Bribie Island Aquatic Community Events	Catering and materials for 23rd Bribie Island Classic Boat Regatta event	\$500
18.5.22	St. Michael's College P&F Association Incorporated	Hire of rides and equipment for St. Michael's College Fair	\$2000

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
20.5.22	Bribie District Branch Little Athletics Centre	Promotional banners and poles	\$1162
20.5.22	Bribie Island Country Music Club Incorporated	Hall hire for community activities	\$1620
20.5.22	Pumicestone Garden Club	Club uniforms	\$1403
23.5.22	Rotary Club of Caboolture Incorporated	Equipment hire and advertising material for Motorcycle and Classic Car tour event	\$200
20.6.22	Pumicestone Indigenous Education & Employment Council Incorporated	Bribie Island NAIDOC week event	\$22726

Cr Mark Booth - Division 2

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
28.7.21	Morayfield East Neighbourhood Watch - Caboolture 6	Morayfield East Neighbourhood Watch Family Fun Day	\$1830
6.8.21	Beachmere District Men's Shed Incorporated	Bus hire, catering and entry fee for educational trip to Woodworks Museum & Interpretive Centre	\$1369.26 *\$1490 allocated however \$120.74 returned
6.8.21	Neighbourhood Centre Caboolture Incorporated	Provision of social support services for non-protected special category visa holders in the Moreton Bay Region	\$- *\$500 total funds returned as project did not progress
13.8.21	Bribie Island Gem and Fossicking Club Incorporated	ATM hire, electronic signs, portable toilets and printing of raffle tickets for Bribie Island Gem Club Festival	\$200
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$200
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$40 *\$100 allocated, however \$60 returned
27.8.21	Unit Committee T.S. Moreton Bay Incorporated	Cadet uniforms and backpack items	\$100
23.9.21	Restore Social Enterprises Incorporated	Tools for Restore Furniture Restoration Social Enterprises (employment program for people with disabilities)	\$500
30.9.21	Bribie Island Mahalo Outrigger Canoe Club	Signage, fuel and first aid, safety and food supplies for the Outrigger Canoe Regatta event	\$300
28.10.21	The Lions Club of Bribie Island Incorporated	Jumping Castles and Animal Farm for Annual Christmas Picnic Day event	\$300
3.11.21	Beachmere Area Network Group Incorporated	Movie and jumping castle hire for Beachmere Xmas Bazaar & Community Carols	\$1272 *\$1496 allocated, however \$224 returned
2.2.22	The Harrison Payne Initiative Incorporated	Provisions for a community sausage sizzle fundraiser	\$660
15.2.22	Rotary Club of Redcliffe Sunrise Incorporated	Horiba U-52G water quality measurement device	\$200

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
25.2.22	Burpengary Community Association Inc	Park seat in Ruth McDonald Park, in recognition of volunteer Mr Geoffrey Murray	\$1000
22.3.22	World Hope International Limited	Food items for 'Food for Kids' program	\$250
28.3.22	Beachmere Area Network Group Incorporated	PA and sound equipment hire, public toilet hire and food for volunteers Thank You event	\$452
1.4.22	Western Dressage Association of Australia Incorporated	Venue hire for Australian Western Dressage Championships	\$500
12.4.22	Equestrian Queensland Incorporated	First aid medic costs and ribbons for Interschool Qld Regional Equestrian Championships	\$500
3.5.22	Bribie Island Aquatic Community Events	Catering and equipment for 23rd Bribie Island Classic Boat Regatta event	\$500
5.5.22	Queensland Koala Crusaders Incorporated	Entertainment, promotional items and advertising for The Wild Koala Day Festival	\$200
18.5.22	The Harrison Payne Initiative Incorporated	Food items for monthly BBQ fundraising events	\$1340
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$250
23.5.22	Rotary Club of Caboolture Incorporated	Equipment hire and advertising material for Motorcycle and Classic Car tour event	\$500
24.5.22	Queensland Koala Crusaders Incorporated	Children's entertainment for the Woodford Country Carnival	\$39
24.5.22	Ye Olde Brass RSL Memorial Band Redcliffe Incorporated	Music pieces	\$500
31.5.22	Moreton Bay Lions Australian Football Sports Club Incorporated	Projector for function room	\$1699
31.5.22	Mindle Bygul Aboriginal Corporation	Commemorative gift bags for Elders Tent at NAIDOC Family Fun Day	\$500
2.6.22	Hope Centre Services	Kitchen utensils and food items for children's cooking sessions	\$500
8.6.22	Morayfield East State School P&C	Carpark safety signs	\$540
9.6.22	Burpengary Jets Netball Club Incorporated	Club website development and design	\$1640
9.6.22	Guides Queensland Burpengary	Leadership development activities for Burpengary Girl Guides	\$1500
9.6.22	Artisans Guild of Caboolture & Districts Incorporated	2022 Artisans Guild Member's Exhibition	\$1024.74

Cr Adam Hain - Division 3

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
6.8.21	Neighbourhood Centre Caboolture Incorporated	Provision of social support services for non-protected special category visa holders in the Moreton Bay Region	\$- *\$500 total funds returned as project did not progress
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$400
20.8.21	Scripture Union Qld	Hot Dog Day fundraising event for student camp attendance	\$610
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$320 \$800 allocated however \$480 returned
2.9.21	Caboolture and District BMX Club Incorporated	Gutter cleaning and guard on toilet block	\$549
2.9.21	The Caboolture Historical Society Incorporated	Australian Flag 120th anniversary celebrations	\$1000
30.9.21	Bribie Island Mahalo Outrigger Canoe Club	Signage, fuel and first aid, safety and food supplies for the Outrigger Canoe Regatta event	\$350
28.10.21	The Lions Club of Bribie Island Incorporated	Jumping Castles and Animal Farm for Annual Christmas Picnic Day event	\$350
1.11.21	Pumicestone State School Parents and Citizens Association	Jumping Castles and movie hire for end of year celebration	\$500
29.11.21	Spiders Boxing Club Incorporated	Entertainment, catering and equipment hire for end of year community event	\$1000
16.2.22	Business and Professional Women Caboolture	Community hall hire and advertising banners and corflutes for event promotion	\$1521
16.2.22	Caboolture Orchid Society Incorporated	Table hire and advertising signs and banners for the Orchid Winter Orchid Show	\$1691
22.2.22	Living Gems Caboolture Residents Club Incorporated	Catering for Vietnam Veterans Day and Remembrance Day 2022	\$2000
1.4.22	Western Dressage Association of Australia Incorporated	Venue hire for Australian Western Dressage Championships	\$500
12.4.22	Equestrian Queensland Incorporated	First aid medic costs and ribbons for Interschool Qld Regional Equestrian Championships	\$500
4.5.22	Bribie Island Aquatic Community Events	Catering and equipment for 23rd Bribie Island Classic Boat Regatta event	\$500
19.5.22	Caboolture Men's Shed Incorporated	BBQ and trophies for the 4th Annual Charity Golf Day	\$595
23.5.22	Rotary Club of Caboolture Incorporated	Equipment hire and advertising material for Motorcycle and Classic Car tour event	\$400
23.5.22	Caboolture & District Pastoral Agricultural & Industrial Association Limited	Kids entertainment for Annual Show	\$1000
26.5.22	Caboolture Branch Little Athletics Centre Incorporated	Repairs to flood damaged long jump pit arena	\$1500
30.5.22	Blind Bats Incorporated	Radio advertising for inclusive Beep Cricket competition	\$1500
30.5.22	Caboolture and District Woodcrafters Incorporated	Building materials for bi-fold doors	\$1700
2.6.22	The Scout Association of Australia Queensland Branch Inc. - Morayfield Scout Group	Building materials for animal nesting boxes	\$703

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
15.6.22	11th Light Horse Caboolture Troop & Military Museum Association Incorporated	Registration costs associated with the survey of land	\$423
16.6.22	Burpengary & District Men's Shed Incorporated	Makita 125mm Orbital sander	\$100

Cr Jodie Shipway - Division 4

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$250
23.9.21	Cystic Fibrosis Queensland Limited	Inflatable hire for community event supporting cystic fibrosis families	\$2000
5.10.21	Y-Care (South East Queensland) Incorporated	YMCA Vocational School Formal	\$2000
28.10.21	The Lions Club of Bribie Island Incorporated	Jumping Castles and Animal Farm for Annual Christmas Picnic Day event	\$350
11.11.21	Mango Hill Progress Association Incorporated	Show bags and food items for the Mango Hill Christmas Skate Night	\$2000
15.2.22	Rotary Club of Redcliffe Sunrise Incorporated	Horiba U-52G water quality measurement device	\$250
22.3.22	World Hope International Limited	Food items for 'Food for Kids' program	\$250
28.4.22	Pine Rivers Municipal Band Incorporated	Pine Rivers Municipal Brass Band Concert stage hire	\$133.25 *\$150 allocated, however \$16.75 returned
5.5.22	Queensland Koala Crusaders Incorporated	Entertainment, promotional items and advertising for The Wild Koala Day Festival	\$200
16.5.22	Lakers Softball Club Incorporated	Training and development equipment for junior softball players	\$2000
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$250
23.5.22	Rotary Club of Caboolture Incorporated	Equipment hire and advertising material for Motorcycle and Classic Car tour event	\$200
24.5.22	Queensland Koala Crusaders Incorporated	Children's entertainment for the Woodford Country Carnival	\$100
1.6.22	Mango Hill State School	Mobile coffee machine	\$2000
17.6.22	North Lakes State College P&C Association	Pie warmer for sports oval kiosk	\$495
17.6.22	Bounty Boulevard State School Parents & Citizens Association	Outdoor movie night screen hire and bee-hive for educational activities	\$1790
17.6.22	Act for Kids Limited	Commission of two visual artists for therapy centre beautification	\$998
21.6.22	Lions Club of Warner QLD Incorporated	Hall hire, care packs and refreshments for Lions Clubs of Warner and Samford community event	\$250

Cr Sandra Ruck - Division 5

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
23.7.21	Redcliffe Mums Incorporated	School Packs and essential items for underprivileged kids	\$300
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$150
17.8.21	Moreton Bay Gateball Club Incorporated	Promotional signage for club	\$660
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$80 *\$200 allocated, however \$120 returned
24.8.21	Royal Brisbane and Women's Hospital Foundation	Promotional banners and bunting for Redcliffe Giving Day	\$500
24.8.21	Zonta Club of Redcliffe Incorporated	Red Bench Project at Zonta Place, Clontarf	\$500
31.8.21	Deception Bay Neighbourhood Centre Incorporated	Community Craft Rock Painting Workshop	\$448
8.9.21	Australian Gateball Union Incorporated	Club uniforms	\$1569
21.9.21	Rotary Club of Redcliffe Sunrise Incorporated	Banners for Oyster Reef Restoration Project	\$125
23.9.21	Peninsula Padres Baseball Club Incorporated	Promotional fence signage	\$1951
22.10.21	Peninsula Fair Darts Association	Sewing materials for 'Sewing Sisters' quilts and other items for donations to people in need	\$1000
22.10.21	Redcliffe Red Dragon Boat Club Incorporated	Annual Christmas Lolly Paddle community event	\$179 *\$280 allocated, however \$101 returned
19.1.22	Redcliffe Peninsula Game and Sportfish Club Incorporated	Catering at the Redcliffe Australia Day Billfish Tournament	\$1500
11.2.22	Redcliffe Leagues Softball Association Incorporated	Replacement storage shelving for Club's canteen	\$2000
15.2.22	Rotary Club of Redcliffe Sunrise Incorporated	Horiba U-52G water quality measurement device	\$300
10.3.22	Walking Off The War Within Incorporated	Gazebos for Mental Health in Veteran & Emergency Services Communities awareness walk	\$500
21.3.22	Miracle Mums Movement Incorporated	Website design	\$1750
29.4.22	Redcliffe Art Society Incorporated	RASart Exhibition of Excellence 2022 Awards prizes	\$250
5.5.22	Queensland Koala Crusaders Incorporated	Entertainment, promotional items and advertising for The Wild Koala Day Festival	\$100
16.5.22	Moreton Bay Raptors Incorporated	Jerseys and equipment for junior and youth football division players	\$1980
16.5.22	Community Youth Education Options Limited	Two dishwashers for school kitchen	\$1475 *\$1698 allocated however \$223 returned
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$250
20.5.22	Redcliffe Agricultural Horticultural and Industrial Society Incorporated	Redcliffe Show event prizes	\$500
24.5.22	Ye Olde Brass RSL Memorial Band Redcliffe Incorporated	Music pieces	\$500

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
31.5.22	Redcliffe Mums Incorporated	School jumpers for disadvantaged children	\$700
31.5.22	Mindle Bygul Aboriginal Corporation	Commemorative gift bags for Elders Tent at NAIDOC Family Fun Day	\$500
2.6.22	Hope Centre Services	Kitchen utensils and food items for children's cooking sessions	\$789
2.6.22	Moreton Media Group Incorporated	Paint for community radio station facility painting	\$67

Cr Karl Winchester - Division 6

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
23.7.21	Redcliffe Mums Incorporated	School Packs and essential items for underprivileged kids	\$300
6.8.21	Encircle Limited	Moreton Bay Says NO to Violence Event - Domestic & family violence community awareness event	\$2000
6.8.21	Australian Red Cross Society	Scarborough Branch High Tea and Musical fundraising event	\$350
6.8.21	Duty First Legal Service Limited	Printer for Duty First Legal Service Launch	\$1000
13.8.21	Leukemia Support QLD Incorporated	Promotional material for "Week for Leukemia"	\$200
24.8.21	Royal Brisbane and Women's Hospital Foundation	Promotional banners and bunting for Redcliffe Giving Day	\$500
24.8.21	Zonta Club of Redcliffe Incorporated	Red Bench Project at Zonta Place, Clontarf	\$1500
27.8.21	Unit Committee T.S. Moreton Bay Incorporated	Cadet uniforms and backpack items	\$500
21.9.21	Rotary Club of Redcliffe Sunrise Incorporated	Banners for Oyster Reef Restoration Project	\$125
19.10.21	Clontarf Beach Primary P & C Association	Replacement fridge for the Clontarf Primary School Tuck-shop	\$2000
19.1.22	Redcliffe Peninsula Game and Sportfish Club Incorporated	Catering at the Redcliffe Australia Day Billfish Tournament	\$500
4.3.22	Moreton Media Group Incorporated	Office chairs for studio	\$1605
8.3.22	Probus Club of Redcliffe Incorporated	Advertising and printing for 40th anniversary events	\$699 *\$1259 allocated, however \$560 returned
10.3.22	Walking Off The War Within Incorporated	Gazebos for Mental Health in Veteran & Emergency Services Communities awareness walk	\$1500
17.3.22	Redcliffe and District Woodcraft Society Incorporated	Prizes for annual Woodcraft Competition at the Redcliffe Show	\$200
30.3.22	Redcliffe Peninsula Harness Racing and Sporting Club Incorporated	Redcliffe Gold Cup race event prizes	\$1500
28.4.22	Pine Rivers Municipal Band Incorporated	Pine Rivers Municipal Brass Band Concert stage hire	\$133.25 *\$150 allocated, however \$16.75 returned
28.4.22	Anglican Parish of Bramble Bay	Advertising for Redcliffe Floral and Art Festival	\$499
29.4.22	Redcliffe Art Society Incorporated	RASart Exhibition of Excellence 2022 Awards prizes	\$250
20.5.22	Redcliffe Agricultural Horticultural and Industrial Society Incorporated	Redcliffe Show event prizes	\$1000

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
24.5.22	Ye Olde Brass RSL Memorial Band Redcliffe Incorporated	Music pieces	\$500
27.5.22	Brisbane Convoy for Kids Incorporated	Tablets (and associated cases and screen protectors) and printers	\$2000
31.5.22	Redcliffe Mums Incorporated	School jumpers for disadvantaged children	\$700
2.6.22	Moreton Media Group Incorporated	Paint for community radio station facility painting	\$328

Cr Denise Sims - Division 7

*until 20 October 2021

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
27.8.21	Unit Committee T.S. Moreton Bay Incorporated	Cadet uniforms and backpack items	\$350
7.9.21	LinC Church Services Network (Pine Rivers) Incorporated	Laptop and antivirus software for Linc Pine Rivers Committee	\$1777
7.9.21	Pine Rivers Cricket Association Incorporated	Removal and relocation of wildlife from clubhouse	\$1000
24.9.21	Youth and Families Association of Pine Rivers Incorporated	Community engagement activities and counselling resources	\$1000
11.10.21	North Pine Anglican Church	North Pine Anglian Christmas Markets	\$750
24.11.21 <i>*As the Councillor for Division 7 was vacant, the allocation was resolved by Council (General Meeting MP. 21/1640)</i>	Dakabin State School Parents and Citizens Association	Two Barbeques for community events	\$596
24.11.21 <i>*As the Councillor for Division 7 was vacant, the allocation was resolved by Council (General Meeting MP. 21/1833)</i>	Parents National Education Union Australia	Kelvinator 503 litre Fridge for Charlotte Mason College's Breakfast Club	\$1068
8.12.21 <i>*As the Councillor for Division 7 was vacant, the allocation was resolved by Council (General Meeting MP. 21/1950)</i>	Pine Rivers Cricket Association Incorporated	Honda HRN 216 VYN Mower	\$929

Cr Yvonne Barlow - Division 7

*from 20 December 2021

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
2.3.22	Dayboro and District Junior Rugby League Club	Security and prizes for pre-season Pine Cup Rugby League competition	\$- *\$500 total funds returned as project did not progress
22.3.22	World Hope International Limited	Food items for 'Food for Kids' program	\$500
25.3.22	QCWA Pine Rivers Branch	Sign writing for QCWA Petrie hall	\$168
29.3.22	Adventist Development and Relief Agency Australia Ltd	Commercial fridge	\$1900
8.4.22	Youth and Families Association of Pine Rivers Incorporated	EFTPOS machine, office mat and counselling resources	\$1000
21.4.22	U3A Pine Rivers Incorporated	Room hire for U3A Network QLD State Conference	\$2000
28.4.22	Pine Rivers Municipal Band Incorporated	Pine Rivers Municipal Brass Band Concert stage hire	\$133.25 *\$150 allocated, however \$16.75 returned
5.5.22	Queensland Koala Crusaders Incorporated	Entertainment, promotional items and advertising for The Wild Koala Day Festival	\$100
17.5.22	Lions Club of Kallangur Incorporated	Catering for Christmas Dinner community event	\$1500
18.5.22	Kallangur State School	Therapy dog program for student mental health and wellbeing	\$1850
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$100
14.6.22	Dakabin State School	School music uniforms	\$1728
22.6.22	Rotary Club of Pine Rivers Incorporated	Stage, lighting and sound equipment for community Christmas event	\$2000

Cr Mick Gillam - Division 8

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
11.8.21	A Brave Life Limited	Logo vehicle sign	\$500
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$120 *\$300 allocated, however \$180 returned
1.9.21	Bray Park State High School	Academic and Sporting Awards	\$450
1.9.21	Pine Rivers Rapids Baseball Club Incorporated	Costs associated with Club's 30th anniversary event	\$2000
1.9.21	Lawnton Kindergarten Preschool Association Incorporated	Animal Farm for the Family Fun Day	\$500
28.9.21	Petrie State School P&C Association	Annual Fun Day and Twilight Markets	\$200
30.9.21	Bribie Island Mahalo Outrigger Canoe Club	Signage, fuel and first aid, safety and food supplies for the Outrigger Canoe Regatta event	\$100
11.10.21	North Pine Anglican Church	North Pine Anglian Christmas Markets	\$750
14.10.21	Pine Rivers Swans Australian Football Club Incorporated	Presentation trophies for Junior and Senior Club Awards	\$1024

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
27.10.21	Genesis Christian College Limited	Moreton Bay Regional Council Excellence in Engineering Award	\$250
27.10.21	Pine Rivers State High School	Graduation and Valedictory Awards	\$550
28.10.21	Kallangur State School	Annual General Meeting trophies	\$50
28.10.21	The Lions Club of Bribie Island Incorporated	Jumping Castles and Animal Farm for Annual Christmas Picnic Day event	\$100
1.11.21	Pine Rivers Municipal Brass Band Incorporated	December 2021 Concert - stage hire	\$500
29.11.21	Pine Rivers Special School P&C Association	2021 Student Yearbook printing costs	\$200
29.11.21	Lawnton Kindergarten Preschool Association Incorporated	DJ hire for end of year disco	\$395
29.11.21	Pine Rivers Ladies Bowling Club Incorporated	Prizes for the Two Bowls Triple Carnival	\$150
21.12.21	Queensland Tamil Mandram	Equipment hire for Pongal Festival 2022	\$300
2.3.22	Dayboro and District Junior Rugby League Club	Security and prizes for pre-season Pine Cup Rugby League competition	\$- *\$500 total funds returned as project did not progress
8.3.22	Marchant United	2022 season soccer club uniforms	\$300
25.3.22	QCWA Pine Rivers Branch	Sign writing for QCWA Petrie hall	\$168
25.3.22	Pine Rivers Croquet Club Incorporated	Mower for lawn maintenance	\$500
30.3.22	Pine Rivers St Andrews Hockey Club Incorporated	Commercial grade marquee with club branding	\$500
13.4.22	Playgroup Queensland	Venue hire and materials for Messy Play Matters community event	\$459
21.4.22	Lawnton State School	Animal farm and face painting for Under 8's celebration event	\$150
21.4.22	Pine Rivers State High P&C Association	Swimming Presentation trophies	\$500
28.4.22	Pine Rivers Municipal Band Incorporated	Pine Rivers Municipal Brass Band Concert stage hire	\$266.50 *\$300 allocated, however \$33.50 returned
5.5.22	Queensland Koala Crusaders Incorporated	Entertainment, promotional items and advertising for The Wild Koala Day Festival	\$200
13.5.22	Strathpine Community Kindergarten and Preschool Association Incorporated	Entertainment for the 50year Celebration event	\$925
16.5.22	Pine Rivers Netball Association Incorporated	Catering for netball fundraising event	\$200
18.5.22	Pine Rivers Athletic Football Club Inc	Refrigerators/freezers to store first aid supplies in change-rooms	\$500
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$250
3.6.22	The Young Men's Christian Association of Brisbane	Mulch for tree planting projects	\$300
10.6.22	Petrie State School P&C Association	Food items for fundraising sausage sizzle	\$500
10.6.22	Pine Rivers United Sports Club Incorporated	Fridge for sports club canteen	\$692 *\$800 allocated, however \$108 returned

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
10.6.22	Bray Park State School	Paint supplies for Early Years Celebration Day	\$150
15.6.22	Pine Rivers Rapids Baseball	Sports bags and wiffle balls	\$840
20.6.22	Creative Samford Incorporated	Fridge, urn, microwave and printer for Moreton Bay Women's Shed	\$400
20.6.22	Lawnton Swim Club	Table tennis table and chest freezer for clubhouse	\$1500
21.6.22	Railway Modellers Club of Qld (Men's Shed) Inc.	Hall hire, signage and plaques for the Pine Rivers Model Train & Hobby Expo	\$2000

Cr Cath Tonks - Division 9

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
9.8.21	Eatons Hill Community Kindergarten Assoc Incorporated	Community Trivia Night	\$500
11.8.21	Creative Samford Incorporated	Graphic design and printing of promotional material for the Samford Art & Craft Fair	\$250
11.8.21	A Brave Life Limited	Logo vehicle sign	\$1095
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$80 *\$200 allocated, however \$120 returned
1.9.21	Bray Park State High School	Academic and Sporting Awards	\$350
9.9.21	Samford Riding for the Disabled Incorporated	Platinum Sponsorship of Riding for the Disabled horse "Sherry"	\$750
23.9.21	Restore Social Enterprises Incorporated	Tools for Restore Furniture Restoration Social Enterprises (employment program for people with disabilities)	\$750
30.9.21	Bribie Island Mahalo Outrigger Canoe Club	Signage, fuel and first aid, safety and food supplies for the Outrigger Canoe Regatta event	\$250
1.10.21	Lions Club of Samford Incorporated	Printing, venue hire, refreshments and prizes for Children of Courage Awards	\$600
13.10.21	Eatons Hill State School P&C Association	Decorations, prizes and food for Community Trivia Night	\$1000
14.10.21	Su Australia Ministries Limited	Prizes for Trivia Night Fundraiser	\$186.50
1.11.21	Albany Creek State High School	Moreton Bay Regional Council Environmental Award	\$150
1.11.21	Pine Rivers Municipal Brass Band Incorporated	December 2021 Concert - stage hire	\$266.50
25.11.21	Su Australia Ministries Limited	Recognition dinner for chaplains and school volunteers	\$508.50
29.11.21	Pine Rivers Ladies Bowling Club Incorporated	Prizes for the Two Bowls Triple Carnival	\$150
21.12.21	Queensland Tamil Mandram	Equipment hire for Pongal Festival 2022	\$200
6.1.22	Albany Creek State High School P&C	Paint for the Colour Run Explosion event	\$1000
4.2.22	Wantima Country Club Limited	Prizes for Wantima Country Club Ladies 37th Birthday Guest Day	\$500
2.3.22	Dayboro and District Junior Rugby League Club	Security and prizes for pre-season Pine Cup Rugby League competition	\$- *\$500 total funds returned as project did not progress

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
8.3.22	Marchant United	2022 season soccer club uniforms	\$300
25.3.22	QCWA Pine Rivers Branch	Sign writing for QCWA Petrie hall	\$168
25.3.22	Pine Rivers Croquet Club Incorporated	Mower for lawn maintenance	\$1500
30.3.22	Pine Rivers St Andrews Hockey Club Incorporated	Commercial grade marquee with club branding	\$1000
6.4.22	A Brave Life Limited	Trivia night for young mothers	\$360
21.4.22	Pine Rivers State High P&C Association	Swimming Presentation trophies	\$500
28.4.22	Pine Rivers Municipal Band Incorporated	Pine Rivers Municipal Brass Band Concert stage hire	\$266.50 *\$300 allocated, however \$33.50 returned
28.4.22	Albany Creek GPS Rugby Union Club Incorporated	Catering and lighting for Ladies Night Fundraising event	\$350
5.5.22	Queensland Koala Crusaders Incorporated	Entertainment, promotional items and advertising for The Wild Koala Day Festival	\$522
12.5.22	Albany Creek Kindergarten Association	Entertainment for the 50year Celebration event	\$990
16.5.22	Northside Basketball Incorporated	Office chairs	\$1787
17.5.22	Pine Rivers Athletic Football Club Incorporated	Refrigerators/freezers to store first aid supplies in change-rooms	\$300
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$250
23.5.22	Rotary Club of Caboolture Incorporated	Equipment hire and advertising material for Motorcycle and Classic Car tour event	\$200
30.5.22	Oikotan Incorporated	Audio and visual equipment, venue hire and storage costs for community service and multicultural events	\$1150
3.6.22	The Young Men's Christian Association of Brisbane	Mulch for tree planting projects	\$400
9.6.22	The Scout Association of Australia Queensland Branch Inc. - Albany Creek Scout Group	Racing helmets and bags	\$700
21.6.22	Lions Club of Warner QLD Incorporated	Hall hire, care packs and refreshments for Lions Clubs of Warner and Samford community event	\$500
21.6.22	Pine Agility Dog Sports Club Incorporated	Agility Training Aids	\$249

Cr Matt Constance - Division 10

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
6.8.21	Neighbourhood Centre Caboolture Incorporated	Provision of social support services for non-protected special category visa holders in the Moreton Bay Region	\$- *\$250 total funds returned as project did not progress
11.8.21	Creative Samford Incorporated	Graphic design and printing of promotional material for the Samford Art & Craft Fair	\$250
23.8.21	Multicultural Association of Caboolture and Surrounds Incorporated	Equipment Hire for the 2021 Moreton Bay Multicultural Fiesta	\$80 *\$200 allocated, however \$120 returned

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
16.9.21	West Arana Hills Old Boys Association Incorporated	Arana Old Boys Charity Golf Day	\$380
23.9.21	Restore Social Enterprises Incorporated	Tools for Restore Furniture Restoration Social Enterprises (employment program for people with disabilities)	\$250
13.10.21	Stationery Aid Limited	School stationery and booklist packs for disadvantaged school students	\$987
14.10.21	Su Australia Ministries Limited	Prizes for Trivia Night Fundraiser	\$186.50
22.10.21	The Hills & Districts Chamber of Commerce Incorporated	Awards, catering and decorations for the Chamber Awards Night & Christmas Celebrations	\$2000
24.11.21	Golden Valley Keperra Lions Club Incorporated	Sound equipment for The Hills Community Carols 2021	\$2000
25.11.21	Su Australia Ministries Limited	Recognition dinner for chaplains and school volunteers	\$508.50
6.1.22	Albany Creek State High School P&C	Paint for the Colour Run Explosion event	\$1000
21.3.22	RSL (Queensland Branch) Gaythorne Sub-Branch Incorporated	Prizes for Anzac Day Writing Competition	\$250
30.3.22	Pine Rivers St Andrews Hockey Club Incorporated	Commercial grade marquee with club branding	\$500
11.5.22	Now Business Network Incorporated	Catering for the Men's Health Matters Bouncing Back From Life's Challenges Event	\$250
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$400
9.6.22	Everton Physical Culture Club Incorporated	Hall hire, medals, certificates and competition numbers for inter-club competition	\$1975
9.6.22	The Scout Association of Australia Queensland Branch Inc. - Albany Creek Scout Group	Racing helmets and bags	\$704
14.6.22	Arana Netball Club Incorporated	Line remarking on netball courts	\$1815
14.6.22	West Arana Hills Rugby League Football Club	Fundraising Sportman's luncheon	\$1995
16.6.22	The Scout Association of Australia Queensland Branch Inc. - McDowall-Bunya Scout Group	Compasses and landscape equipment	\$689
20.6.22	Williams Brothers Wish Incorporated	Host and advertising for fundraising Trivia Night	\$2000

Cr Darren Grimwade - Division 11

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
11.8.21	Creative Samford Incorporated	Graphic design and printing of promotional material for the Samford Art & Craft Fair	\$250
9.9.21	Samford Riding for the Disabled Incorporated	Platinum Sponsorship of Riding for the Disabled horse "Sherry"	\$750
1.10.21	Lions Club of Samford Incorporated	Printing, venue hire, refreshments and prizes for Children of Courage Awards	\$600
18.1.22	Rotary Club Samford	Provisions for Australia Day Citizenship Ceremony	\$400

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
18.1.22	Dayboro District Progress Association Incorporated	Face painting and entertainment for the Swaggies Christmas Event	\$620
7.2.22	Samford District Bowls Club Incorporated	Prizes for Village Bowls and Open Pairs events	\$1760
2.3.22	Dayboro and District Junior Rugby League Club	Security and prizes for pre-season Pine Cup Rugby League competition	\$- *\$500 total funds returned as project did not progress
30.3.22	Samford and District Show Society Incorporated	Samford Show Adults Art & Craft section prizes	\$400
28.4.22	Mt Nebo State School P&C Association	School raffle for fundraising activities	\$250
28.4.22	Pine Rivers Municipal Band Incorporated	Pine Rivers Municipal Brass Band Concert stage hire	\$133.25 *\$150 allocated, however \$16.75 returned
3.5.22	Narangba Valley State School P&C Association	Lighting and audio-visual hire for school disco	\$591
17.5.22	Lions Club of Samford Incorporated	Venue hire and equipment for the 20th anniversary event	\$800
24.5.22	Queensland Koala Crusaders Incorporated	Children's entertainment for the Woodford Country Carnival	\$200
27.5.22	Queensland Steam and Vintage Machinery Society Incorporated	State Emergency Service (SES) assistance at the Old Petrie Town Steam Fair	\$1700
30.5.22	The Scout Association of Australia Queensland Branch Incorporated - Samford Scout Group	Equipment for youth hiking activities	\$968
30.5.22	QCWA Samford Branch	Laptop, mouse and laptop case for Branch President	\$532
31.5.22	Dayboro Agricultural Horticultural and Industrial Association Incorporated	Timber and prizes for woodchopping event at 65th Annual Dayboro Show	\$600
2.6.22	Samford Golden Valley Pony Club Incorporated	Show jumps and poles	\$1972
3.6.22	The Young Men's Christian Association of Brisbane	Mulch for tree planting projects	\$300
15.6.22	Millen Farm Limited	Worm farm and composting resources	\$1965
15.6.22	Dayboro & District Soccer Club Incorporated	Goals and soccer balls	\$1500
20.6.22	Queensland Lapidary & Allied Craft Clubs Association Incorporated	Polo shirts for 59th National Gem and Mineral Show - GEMBOREE 2023	\$1600
20.6.22	Dayboro and District Junior Rugby League Club	Entertainment, security, prizes and portaloo for Members Day event	\$2000
21.6.22	Lions Club of Warner QLD Incorporated	Hall hire, care packs and refreshments for Lions Clubs of Warner and Samford community event	\$550

Cr Tony Latter - Division 12

DATE ALLOCATED	RECIPIENT	PURPOSE OF FUNDING	AMOUNT FUNDED
1.11.21	Woodford Historical Society Incorporated	Eddie Gilbert Mural Stage 2 - consultation	\$851
1.4.22	Western Dressage Association of Australia Incorporated	Venue hire for Australian Western Dressage Championships	\$500
5.4.22	Wamuran Little Athletics	Jumping Castle and food for end of season break up event	\$2000
12.4.22	Equestrian Queensland Incorporated	First aid medic costs and ribbons for Interschool Qld Regional Equestrian Championships	\$500
4.5.22	Wamuran State School P&C Association	Two clarinets for the instrumental program	\$1498
9.5.22	The Australian Narrow Gauge Railway Museum Society	IT equipment - laptops, external hard drives and software	\$1947
16.5.22	Woodford Historical Society Incorporated	Marquee, tables, bollards and signage for monthly community markets	\$1149
16.5.22	The Scout Association of Australia Queensland Branch Incorporated - Woodford Scout Group	Hot water system installation at Woodford Scout Den	\$1850
19.5.22	The Salvation Army (Queensland) Property Trust - Pine Rivers Corps	Essentials gift cards for community members in need	\$200
23.5.22	Caboolture & District Pastoral Agricultural & Industrial Association Limited	Kids entertainment for Annual Show	\$500
23.5.22	Woodford Agricultural Pastoral and Industrial Association Incorporated	Event entertainment	\$2000
24.5.22	Queensland Koala Crusaders Incorporated	Children's entertainment for the Woodford Country Carnival	\$339
30.5.22	Wamuran State School P&C	Building supplies for sets and backdrops for musical production	\$500
1.6.22	Woodford and Region Men's Shed Incorporated	Security cameras	\$2000
8.6.22	Wamuran Progress Association Incorporated	Equipment and audio hire for Wamuran Remembrance Day Ceremony 2022	\$1676
20.6.22	Elimbah Sports & Recreation Association Incorporated	Golf buggy and room hire for Pumicestone Fire Brigade's community golf day fundraiser	\$980
20.6.22	Western Dressage SEQ Incorporated	Arena hire, judges, catering and photography for Champion Show event	\$1976

ACCOUNTABILITY

The Local Government Regulation 2012 requires the Chief Executive Officer to maintain a Register of Interests pertaining to councillors, senior executive employees and a person who is related to a Councillor or senior executive employee.

The Mayor must maintain a Register of Interests of the Chief Executive Officer; and a person who is related to the Chief Executive Officer.

In accordance with s150EL of the *Local Government Act 2009*, Councillors must declare any prescribed conflicts of interest in matters brought before Council and leave the meeting while the matter is discussed and voted on.

In accordance with s150EQ of the *Local Government Act 2009*, Councillors must also disclose any declarable Conflicts of Interest in matters brought before Council. The Councillor must inform the meeting stating the nature of the conflict and how the Councillor intends to deal with the conflict, by leaving or remaining in the meeting.

Under the Local Government Regulation 2012, Councillors and senior executive employees, and their related persons must declare any gift, or all gifts totalling more than \$500 in amount or value in their respective Register of Interests.

A copy of the Councillors' Registers of Interests can be viewed at www.moretonbay.qld.gov.au

OUR ETHICAL CULTURE

Councils organisational values, code of conduct and corporate policies and directives define the ethical framework and culture of the organisation.

Council has developed its values in consideration of the attitudes and behaviours that are desired from its senior executives and employees to build long term sustainable outcomes for our communities. This includes the need for Council to preserve and protect its reputation and standing in the community and with key stakeholders, such as contractors, suppliers, partners, law makers and regulators.

The Code of Conduct for Councillors in Queensland sets out the principles and standards of behaviour expected of the Mayor and Councillors when carrying out their roles, responsibilities and obligations as elected representatives. Before assuming public office, Councillors are required to declare that they will abide by the Code of Conduct witnessed by the CEO.

Council's Code of Conduct for Employees clarifies the organisation's values linking them with the required standards of behaviour expected of its senior executives and employees. The code is aligned to the standards of conduct based on the ethics principles in the *Public Sector Ethics Act 1994*. To ensure the code is effective all employees receive appropriate training on their obligations under the code through an induction and annual refresher.

The Executive Leadership Team are expected to 'set the tone at the top' by speaking and acting consistently with the code and reinforcing it by taking appropriate and proportionate disciplinary action against those who breach it.

FRAUD AND CORRUPTION CONTROL

Council's *Fraud and Corruption Control Policy* and Plan was reviewed and updated and forms part of Council's overall approach to transparent and ethical corporate governance. Council has a zero-tolerance approach to fraud and corruption and seeks to promote a strong culture of corporate governance to detect, investigate and take appropriate action in cases of suspected or proven fraud or corruption.

Council's *Public Interest Disclosure Policy* also supports this culture and encourages employees and members of the public to speak up about unlawful, unethical and irresponsible behaviour within Council.

Council employees are encouraged to report fraud and corruption and are aware of how they can do this in a safe and confidential environment. Council has also established an independent whistleblower hotline, called Your Call, to encourage reporting and safeguard those who report.

COMPLAINTS MANAGEMENT PROCESS – ADMINISTRATIVE ACTION COMPLAINTS

Council is committed to the efficient and effective management of administrative action complaints. This commitment is underpinned by our *Complaint Management Policy*, which supports Council's priority to deliver ethical and transparent corporate governance and improve customer experiences for our communities.

Administrative action complaints made by community members may be about various issues, including:

- a decision, or failure to make a decision;
- an act, or a failure to do an act;
- the formulation of a proposal or intention; or
- the making of a recommendation.

Council has a centralised complaints management process to allow for enhanced complaint and trend tracking, cross-council coordination, continuous improvement and reporting. Council manages complaints through a three-stage process: stage one and two are managed by the relevant Council Department and stage three by the Governance Branch. When Council first receives a complaint, attempts are made to resolve the complaint at the first point of contact with the support of the relevant Council Department. If the complaint is not resolved or the complainant remains dissatisfied, an internal review may be requested which is undertaken by the Governance Branch to provide independence to the process. If the complainant still remains dissatisfied with Council's response, they can escalate their concerns with a third-party organisation such as the Queensland Ombudsman.

This process has ensured that matters raised have been adequately considered, that complainants have been afforded procedural fairness/natural justice and the complaint issues have generally been resolved satisfactorily.

Council is required under section 187(2) of the *Local Government Regulation 2012* to disclose the number of complaints made and resolved through our administrative action complaint process.

ADMINISTRATIVE ACTION COMPLAINTS	2021/2022
Number of complaints received and resolved at stage 1 and 2 in the reporting period	Not Reported
Number of complaints received as stage 3 in the reporting period	28
Number of complaints resolved as stage 3 in the reporting period	26
Number of unresolved stage 3 complaints at end of the reporting period	8
Number of unresolved stage 3 complaints made in the previous financial year	0

Council recognises that it must be transparent and accountable for the decisions it makes. Council's complaint management process has been established to:

- treat complaints about decisions and other administrative actions of Council and complaints about minor breaches fairly, efficiently and consistently;
- provide a complaints process that is easy to understand and is readily accessible to all;
- detect and remedy administrative errors, where appropriate;
- identify areas for improvement in Council's administrative practices;
- increase awareness of the complaints process for Council's employees and the community;
- enhance the community's confidence in the complaints process and of the reputation of Council as being accountable and transparent; and
- build the capacity of Council employees to effectively manage complaints in an environment of continuous improvement.

Registers

Under section 190(f) of the Local Government Regulation 2012, the following is a list of registers required to be kept in accordance with the *Local Government Act 2009* and Local Government Regulation 2012:

- Local Laws register
- Roads Map and register
- Register of cost-recovery fees
- Asset register
- Councillor Conduct Register (Chapter 5A Part 6 Division 1s150DX *Local Government Act 2009*)
- Delegations Register - Council to CEO and CEO to Officer/Contractor
- Registers of interests
- Register of business activities to which the competitive neutrality principle applies.

COMPETITIVE NEUTRALITY

Council maintains a process for resolving competitive neutrality complaints. When Council receives a complaint attempts are made to resolve the concerns prior to a formal complaint being made. Concerns that cannot be resolved may become a formal complaint that will be referred to the Queensland Competition Authority for investigation.

There were no competitive neutrality complaints for Council's business activities subject to the *Code of Competitive Conduct* during the financial year.

REGIONAL, SUB-REGIONAL AND INTERGOVERNMENTAL RELATIONSHIPS

As part of their duties, the Mayor, Councillors and council employees meet with other local authorities and government agencies to foster regional cooperation on issues affecting South East Queensland.

POLICIES

RATES CONCESSIONS

Council offers a range of rates concessions in support of a fair and equitable rates system. In considering the application of concessions, the council is guided by the principles of:

- Equity – acknowledging the different levels of capacity to pay;
- Accountability – making decisions and acknowledging the effects of those decisions;
- Transparency – making clear the availability of concessions and eligibility requirements;
- Flexibility – responding where possible to unforeseen changes in the local economy;
- Fairness – taking into consideration the circumstances that lead up to the application for a concession; and
- Sustainability – long-term planning to ensure the financial sustainability of concessions.

For the financial year ending 30 June 2022 the council exercised its power to grant a concession for rates or charges under the Local Government Regulation 2012, Chapter 4, part 10 - Concessions, in the following ways:

Council Pensioner Rebate

Subject to the eligibility criteria, property owners in receipt of a pension were entitled to receive a partial rebate from council on their general rate and charges levied on the land in the amount equivalent to 50 per cent of the total levy up to the maximum rebate per annum, granted on a quarterly pro-rata basis, as outlined in council's Revenue Statement 2021/22.

Council Rates and Charges - Financial Hardship Policy

Subject to eligibility criteria, property owners were entitled to a rebate on rates levied on eligible properties owned by ratepayers who are experiencing financial hardship.

State Government Subsidy

Subject to the eligibility criteria, property owners in receipt of a pension were entitled to a partial rebate on their general rate and charges levied on the land in the amount prescribed under the Queensland Government Pensioner Rate Subsidy Scheme.

Voluntary Conservation Agreements

The council offered a partial rebate to property owners who entered into a voluntary conservation agreement in accordance with council policy.

Community Organisations

The council offered a rebate towards rates and charges to community organisations in accordance with the council's Donations in Lieu of Rates and Charges Levied by Council and Unitywater Policy.

Flood Rates Rebate

Subject to the eligibility criteria, properties that sustained significant damage as a result of inundation or rainfall during the extreme weather event on or around 26 February 2022 were entitled to a one-off rebate of \$250 per property.

SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the *Local Government Act 2009*, council levied a number of special charges for the 2021/22 financial year. A summary of special charges is provided below.

Further information on the special charges for the 2021/22 financial year is available in council's budget, accessible online at www.moretonbay.qld.gov.au

Rural Fire Brigade Special Charge

Council made and levied the Rural Fire Brigade Special Charge on all rateable land within the Moreton Bay Regional Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below:

Rural fire boards:

- Booroobin Rural Fire Brigade
- Bellthorpe Rural Fire Brigade
- Clear Mountain Rural Fire Brigade
- Closeburn/Cedar Creek Rural Fire Brigade
- Dayboro and District Rural Fire Brigade
- Delaney's Creek Rural Fire Brigade
- Donnybrook Town Rural Fire Brigade
- Elimbah Rural Fire Brigade
- Meldale Rural Fire Brigade
- Mount Mee Rural Fire Brigade
- Mount Nebo Rural Fire Brigade
- Narangba West Rural Fire Brigade
- Ocean View Rural Fire Brigade
- Rocksberg-Moorina Rural Fire Brigade
- Samford Rural Fire Brigade
- Samsonvale Rural Fire Brigade
- Stanmore District Rural Fire Brigade
- Stony Creek Rural Fire Brigade
- Toorbul Rural Fire Brigade
- Villeneuve Neurum (part) Rural Fire Brigade
- Wamuran Rural Fire Brigade

The special charge raised \$265,769 in the 2021/22 financial year to assist with the costs associated with maintaining a rural fire service in these areas.

Rural Recycling and Waste Management Special Charge

Council made and levied the Rural Recycling and Waste Management Special Charge on rateable land that is used, at least partially, for residential purposes and which is improved land not being subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision and management of recycling and waste disposal facilities.

The special charge raised \$110,530 in the 2021/22 financial year.

Commercial Waste Management Special Charge

Council made and levied the Commercial Waste Management Special Charge on rateable land that is used for commercial purposes and which was improved land not subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision and management of waste disposal facilities.

The special charge raised \$333,366 in the 2021/22 financial year.

North Lakes Enhanced Services Special Charge

Council made and levied the North Lakes Enhanced Services Special Charge on all rateable land within the suburb of North Lakes. The parks, public areas, road reserves, street furniture and park infrastructure in this area require higher maintenance levels than comparable facilities across the region due to the type, quality and number of facilities provided.

The special charge raised \$1,118,681 in the 2021/22 financial year for the cost associated with the provision of this higher level of maintenance.

Newport Canal Maintenance Special Charge

Council made and levied the Newport Canal Maintenance Special Charge on rateable land applicable for the purpose of funding works for preserving, maintaining and keeping clean and navigable the canals at Newport Waterways.

The special charge applied to properties in the suburb of Newport with canal frontage. This area included lots in community titles schemes where the scheme land has canal frontage, and the whole of the Newport Waterways Marina complex which is on multiple titles but is a single canal-front entity in terms of land use.

The special charge raised \$1,177,343 with \$98,393 being spent in the 2021/22 financial year.

Pacific Harbour Canal Maintenance Special Charge

Council made and levied the Pacific Harbour Canal Maintenance Special Charge on the rateable land applicable for the purpose of funding works for preserving, maintaining and keeping clean and navigable the canals and associated public infrastructure at Pacific Harbour.

The special charge applied to properties in the Pacific Harbour estate with canal frontage. This includes lots in a community titles scheme where the scheme land has canal frontage, and the whole of the Pacific Harbour Marina complex. The whole area is precisely delineated on a map prepared and adopted by the council for this purpose.

The special charge raised \$284,210 with \$26,017 being spent in the 2021/22 financial year.

Bribie Gardens Canal Maintenance Special Charge

Council made and levied the Bribie Gardens Canal Maintenance Special Charge on the rateable land applicable for the purpose of funding works for preserving, maintaining and keeping clean and navigable the canals and preserving and maintaining the lock and weir at Bribie Gardens.

The special charge applied to properties in the Bribie Gardens estate with canal frontage regardless of whether they are located in front of or behind the lock and weir. To avoid confusion, this included lots in community titles schemes where the scheme land has canal frontage. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

The special charge raised \$253,550 with \$185,440 being spent in the 2021/22 financial year.

Redcliffe Aerodrome Special Charge

Council made and levied the Redcliffe Aerodrome Special Charge on the rateable land identified below for the purpose of funding works for the operation, maintenance, repair and upgrading of Redcliffe Aerodrome.

The special charge is levied on rateable properties comprising the leased private, business or commercial sites adjacent to Redcliffe Aerodrome. As the Redcliffe Aerodrome is not a commercial airport, the primary use of and benefit from the operation, maintenance and upgrading of the aerodrome is conferred upon the private air transport and aviation-related businesses which occupy premises within the aerodrome boundaries. The level of this special charge has been set by council to reflect sufficient and equitable contributions by these property owners to the cost of providing both operational and capital works and services at the aerodrome.

The special charge raised \$138,736 in the 2021/22 financial year.

CEO ASSESSMENT OF COUNCIL'S PERFORMANCE

Council's Corporate Plan 2017-2022 sets out the key strategies and objectives the council has formally endorsed for our operations and services to our communities.

Each year, the overall Corporate Plan is translated and applied into annual Operational Plans. These Plans set out the key strategies and actions council intends to undertake over the year, and defines specific targets or Key Performance indicators (KPIs) for these strategies.

Council's actual performance against these benchmark KPIs are assessed on a quarterly basis and publicly reported to a Council General Meeting.

2020/21 was a challenging year for council. The ongoing impacts on COVID-19 pandemic on communities and businesses across the Moreton Bay Region varied considerably. Council was also impacted by this, particularly during closures where council facilities and some services were suspended under a sequence of Queensland Public Health Directions.

Notwithstanding (and in part as a response to) the pandemic, intrastate and interstate migration to the Moreton Bay Region increased over 2020/21, placing significant workload on a range of council operations including the land use planning, development services, infrastructure planning, projects delivery and asset maintenance teams. Our communities also sought out council facilities including libraries, galleries, swimming pools, skate parks and sport facilities.

At the same time, we implemented a new Enterprise Resource Planning (ERP) or software system for many parts of our operations (to replace many of our ageing systems) and that inevitably impacted on effectiveness of some operational areas as we adopted and adapted to the contemporary framework.

In this context, I'm pleased to report that council either met (within a 5 per cent leeway) or exceeded over 80 per cent of our KPIs over the year. And there was another 5 per cent of KPIs that we could simply not deliver due to COVID-19 related lockdowns (such as number of exhibitions or events held). This effectively represents an overall result of some 85 per cent achievement of our operational targets in this COVID-impacted environment.

The key areas we needed to have done better included:

- Issues impacted by the new software implementation; our responsiveness to customer service requests for parks and recreation issues, drainage and waterways areas and buildings and facilities
- Development application approval timeframes in some areas (noting the significant increase in development activities over the year combined with the new software implementation)
- Our capital works program completion rate (noting the significant increase in our capital works program following Covid-19 grants from the state and commonwealth governments)

BENEFICIAL ENTERPRISES

During the 2021/22 financial year, Council conducted one beneficial enterprise being MILLOvate. MILLOvate implements Council's vision, provide corporate governance and risk management; and maximises investor confidence in The Mill at Moreton Bay site. Council considers that the whole of the Moreton Bay local government area benefits, or can reasonably be expected to benefit from MILLOvate because it is best placed to properly and optimally develop this site to provide an estimated 6,000 jobs and almost \$1 billion of economic benefit to the Moreton Bay local government area.

CHANGES TO TENDERS

In accordance with s228(7) of the Local Government Regulation 2012, there were no instances in which council invited tenderers to amend their tenders to take into account a change in specification and drawings.

IDENTIFYING SIGNIFICANT BUSINESS ACTIVITIES

In 2021/22 council conducted the following business activities, including significant business activities:

- Birralee Child Care Centre
- Bongaree Caravan Park
- HUB - Learning & Business Space
- Morayfield Sport and Events Centre
- Pool Facility Management (Belgravia Leisure)
- Queensland State Equestrian Centre
- Redcliffe Entertainment Centre
- Waste*

*During 2021/22 the business activity of Waste Services was identified as a significant business activity and the competitive neutrality principle was applied in the form of full-cost pricing. No other business activity was identified as a significant business activity for and during 2021/22.

FEDERAL GOVERNMENT GRANTS AND SUBSIDIES

The following Commonwealth Government grants and subsidies were provided to council in the 2021/22 financial year:

COMMONWEALTH GOVERNMENT DEPARTMENT AND GRANT	TOTAL
Department of Infrastructure, Transport, Regional Development & Communications - Blackspot Program	\$1,092,500
Department of Infrastructure, Transport, Regional Development & Communications - Roads to Recovery Program	\$5,003,061
Department of Infrastructure, Transport, Regional Development & Communications - LCRIP - Phase 1	\$2,001,224
Department of Infrastructure, Transport, Regional Development & Communications - LCRIP - Phase 2	\$6,246,086
Department of Infrastructure, Transport, Regional Development & Communications - LCRIP - Phase 3	\$5,003,062
Department of Infrastructure, Transport, Regional Development & Communications - Community Development Grant	\$450,000
Department of Infrastructure, Transport, Regional Development & Communications - Community Development Grant	\$242,000
Department of Industry, Innovation & Science - Building Better Regions Fund	\$404,917
Department of Infrastructure – Via Dept of Local Government, Racing & Multicultural Affairs - Financial Assistance Grants	\$23,697,951
TOTAL	\$44,140,801

THE COMMUNITY FINANCIAL REPORT

The purpose of the Community Financial Report is to provide residents and interested parties with a better understanding of Council's financial performance and position over the previous financial year.

The financial information that is presented in the Community Financial Report is identical to Council's financial statements however it is presented in a simplified format so that members of the community are able to gain insights into how the Council's financial performance and position measure up at the end of the financial year.

The Community Financial Report uses plain language and pictorial aids such as graphs and tables to give readers an easy to follow summary of the financial statements for the past financial year. In addition, this report includes key financial statistics and ratios that can also be useful indicators of Council's performance and position.

FINANCIAL STATEMENTS

The financial statements of Council are audited records of financial performance and position for a financial year (12 months). There are four statements that comprise what is termed "the financial statements", the statements are;

1. Statement of Comprehensive Income

A statement detailing the income and expenditure of Council. This statement shows what Council has earned (Revenue) and what costs Council has incurred (Expenses) throughout the year. This is presented on an 'accrual' basis, that is it records revenue when it is earned and expenses when they are incurred, regardless of the timing of the receipts or payment of cash.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022	\$'000
Operating Revenue	
Rates and utility charges	349,894
Fees and charges	45,075
Grants, subsidies and contributions	30,121
Interest revenue	31,140
Other revenue	36,659
Share of profit of associate	89,181
Total Operating Revenue	582,070
Operating Expenses	
Employee benefits	(184,070)
Materials and services	(204,527)
Depreciation and amortisation	(114,445)
Finance costs	(18,656)
Total Operating Expenses	(521,698)
Operating Result	60,372
Capital Revenue and Expenses	
Grants, subsidies and contributions	136,362
Capital Income	3,906
Capital Expenses	(19,449)
Capital Result	120,819
NET RESULT	181,191
Other Comprehensive Income	661,521
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	842,712

SOURCING OUR REVENUE: WHAT IT COMPRISES

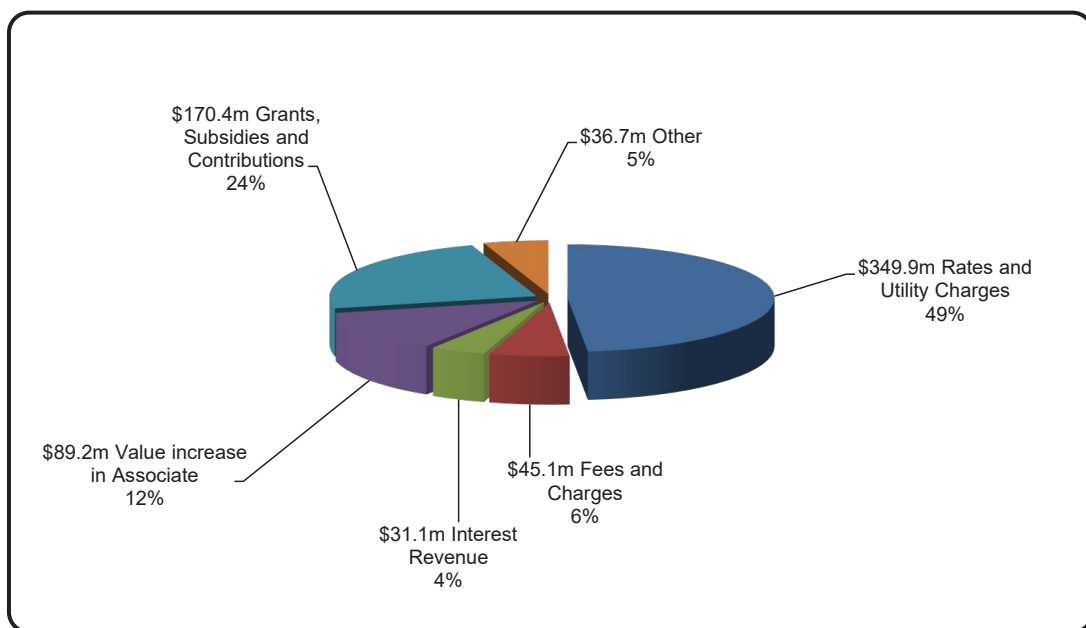
(Statement of Comprehensive Income)

Key Council's revenue sources include:

- **Rates and Utility Charges** - The "taxes" levied on property owners within the region. Each year, as part of the budget process, Council decide the rates and utility charges to be levied in the financial year. The level of rates and utility charges that landowners must pay is at the sole discretion of Council.
- **Fees and Charges** - Council generates a level of income through the charging of fees for services and some goods. The fees can vary from admission to an aquatic facility through to the payment of a hall hire fee. A key function of Council is the administration of a range of regulatory functions. These can vary from administering the town planning process through to animal registration.
- **Grants, Subsidies and Contributions** - Council receive grants and subsidies from Federal and State Governments which can be for general or specific purposes. Council also receives monetary and non-monetary contributions, typically from developers, in relation to the development activities occurring within the Council region. Non-monetary contributions are received in the form of gifted assets, such as roads, footpaths, drainage and other community facilities. Monetary contributions in the form of developer contributions are received to assist Council deliver essential infrastructure related to the growth of the region.
- **Interest Revenue** - Received from the investment of available cash.
- **Other Revenue** - Predominately tax payments received from Unitywater and other miscellaneous forms of revenue.
- **Share of Profit of Associate** - Councils portion of Unitywater's annual net operating profit. This is a non-cash revenue source.
- **Other Comprehensive Income** - Predominately increases in the value of Councils infrastructure as a result of asset revaluations. This is a non-cash income source.

The graph below shows the breakdown for 2021/22.

SOURCES OF REVENUE - \$722.4 MILLION



IDENTIFYING OUR EXPENSES: WHAT IT COMPRISES

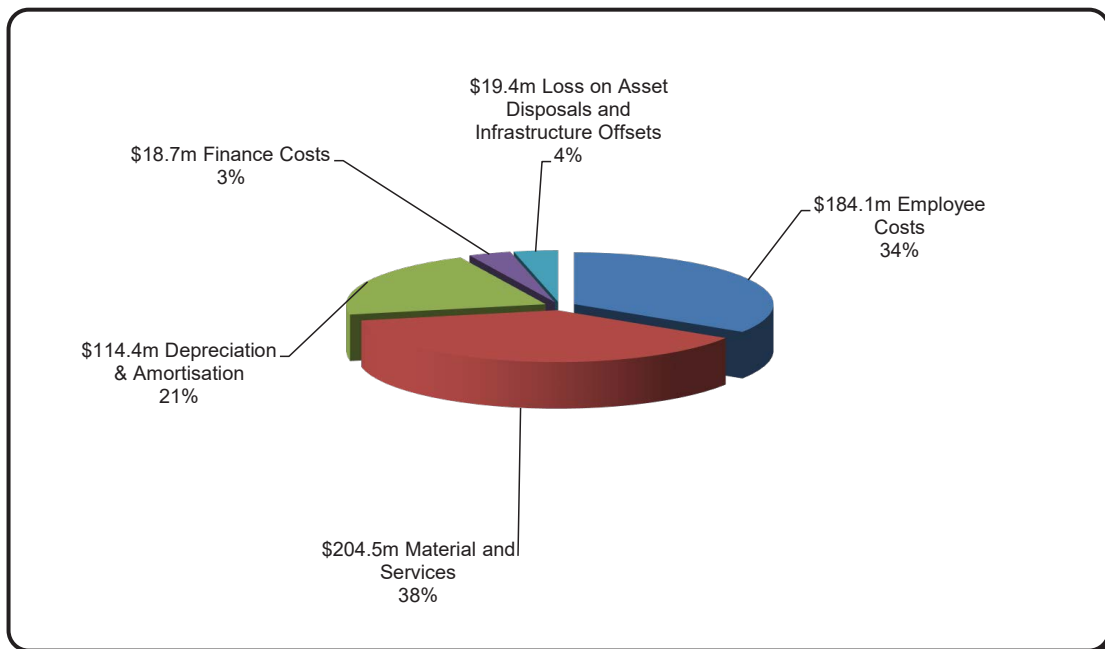
(Statement of Comprehensive Income)

Key Council's expense components are:

- **Employee Costs** - Represent the total cost of staff employed in the delivery of Council services. The costs are typically inclusive of items such as wages, superannuation, employee leave entitlements, training and other employee related expenses.
- **Materials and Services** - Operating costs incurred for the purchase of materials or other services necessary to deliver Council services.
- **Depreciation and Amortisation** - Recognised as a cost to Council and is measured as an estimate in the consumption of Council's asset base. This is a non-cash expense.
- **Finance Costs** - Costs mainly associated with interest on borrowings and banking fees.
- **Capital Expenses** - Represent predominantly the value of assets replaced or disposed of throughout the year.

The expenditure by type graph shows the various classifications of Council's expenditure incurred during 2021/22.

EXPENDITURE BY TYPE - \$541.1 MILLION



2. Statement of Financial Position

A statement detailing the assets and liabilities of Council. The statement measures what Council owns (Assets) and what Council owes (Liabilities). The difference between these two components is the net wealth (Equity) of Council and our community.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022		\$'000
Assets		
Cash Balance		192,374
Other Current Assets		227,804
Non-Current Assets		8,291,960
Total Assets		8,712,138
Liabilities		
Current Liabilities		175,340
Non-Current Liabilities		360,347
Total Liabilities		535,687
NET COMMUNITY ASSETS		8,176,451
Community Equity		
Retained Surplus		6,497,229
Asset Revaluation Surplus		1,679,222
TOTAL COMMUNITY EQUITY		8,176,451

ASSETS: WHAT THE COMMUNITY OWNS

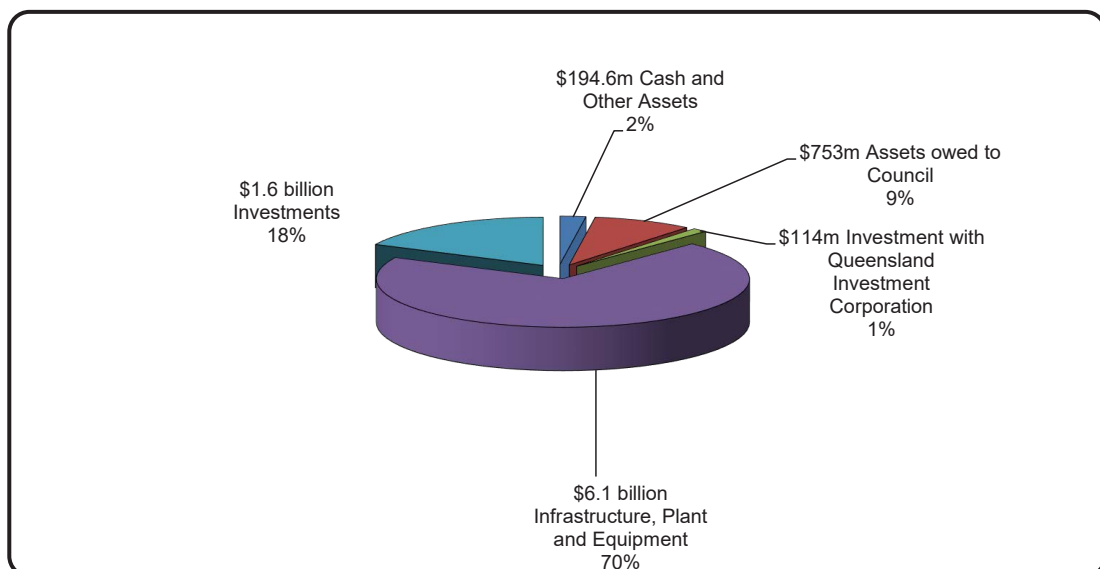
(Statement of Financial Position)

- **Assets** - Can be current or non-current. Current assets are those that are readily available to meet expenses and mainly include cash and amounts owed by customers. Non-current assets include property, plant and equipment, investment in associate (Unitywater) and financial investments.

The value of all assets Council owns totals \$8.7 billion as at 30 June 2022.

The major classes of assets are shown in the graph below:

WHAT THE COMMUNITY OWNS - \$8.7 BILLION



LIABILITIES: WHAT THE COMMUNITY OWES

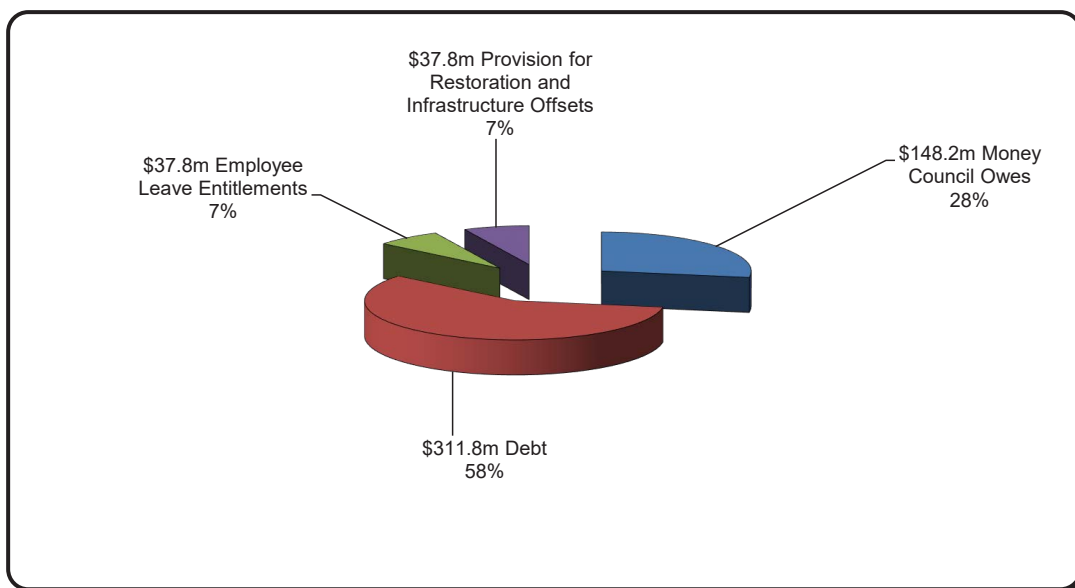
(Statement of Financial Position)

- Liabilities** - Can be current or non-current. Liabilities mainly consist of loans, amounts owing to suppliers, amounts owing to employees for leave entitlement and future estimates to rehabilitate landfill sites administered by Council. Current liabilities are those amounts that are payable by Council within the next twelve months, and non-current liabilities are payable beyond the twelve month horizon.

Council's liabilities totalled \$535.6 million as at 30 June 2022.

The major classes of liabilities are shown in the graph below:

WHAT THE COMMUNITY OWES - \$535.6 MILLION



3. Statement of Changes in Equity

A statement detailing the changes in equity of Council. This statement details the movement in the net assets (Equity) of Council and shows the overall change in Council's net wealth over the year.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022		\$'000
Balance at 1 July 2021		7,325,647
Add: Net Result		181,191
Add: Other Comprehensive Income		661,521
Add: Increase to equity on the recognition of assets		8,092
Balance at 30 June 2022		8,176,451

COMMUNITY EQUITY

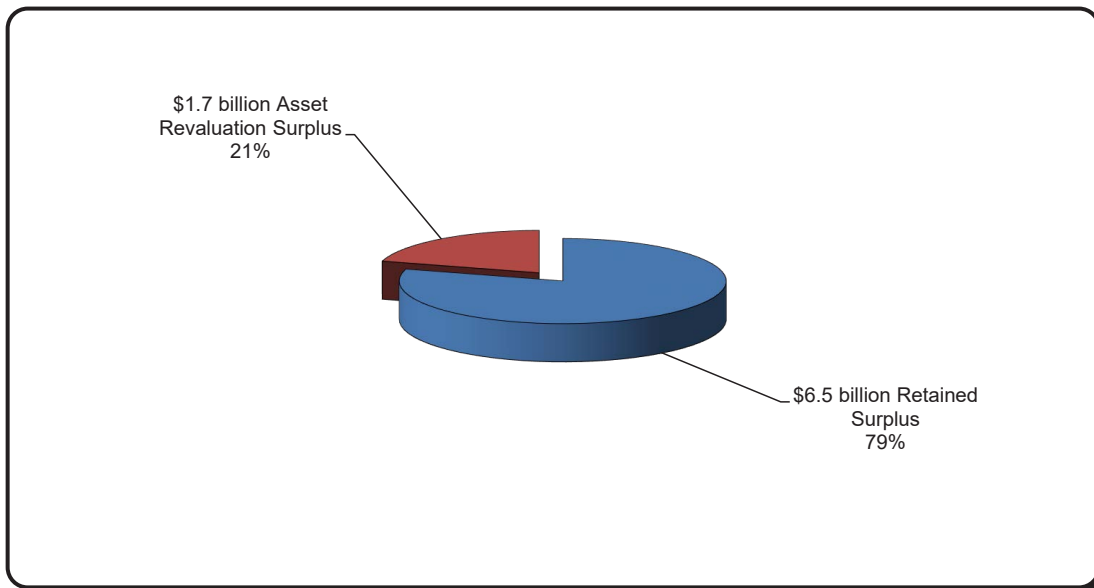
(Statement of Changes in Equity)

- **Community Equity** - Community equity (what the Council is worth) is measured as the net of Council's assets less liabilities.

Council's total community equity as at 30 June 2022 is \$8.2 billion. Community equity consists of an asset revaluation surplus and retained surplus.

The graph below shows the breakdown of community equity:

BREAKDOWN OF COMMUNITY EQUITY - \$8.2 BILLION



4. Statement of Cash Flows

The statement of cash flows provides information on the cash inflows and outflows of Council, classified by different types of cash flows activities.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022	\$'000
Opening Cash Balance	324,914
Net cash flows from Operating Activities	252,101
Net cash flows from Investing Activities	(343,671)
Net cash flows from Financing Activities	(40,970)
Net decrease in cash held	132,540
Cash at the end of the financial year	192,374

CASH: WHAT WERE THE MAJOR INFLOWS AND OUTFLOWS OF CASH?

(Statement of Cash Flows)

There are three types of activities that have an impact on cash balances:

- **Cash flows from operating activities** including cash receipts or inflows and cash payments or outflows from the day-to-day operation of Council.
- **Cash flows from investing activities** include outflows of cash when investing money and inflows of cash when invested funds mature and return to Council as well as payments for infrastructure works and the purchase of assets such as land, buildings, vehicles and equipment.
- **Cash flows from financing activities** include the cash movement from borrowings, loans received and loans repaid.

Council ended the year with \$192.4m in cash. This is very strong cash position. Council holds a large portion of cash with various banks where it earns income through interest on term deposits.

The table below outlines the main sources of cash coming into Council and what cash is going out.

CASH HOLDINGS FOR THE YEAR ENDED 30 JUNE 2022		\$'000
Cash at beginning of the financial year		324,914
Cash Flows from Operating Activities:		
Cash received from rates and utility charges		337,495
Cash received from fees and charges		157,125
Cash received from other revenue		12,658
Cash received from interest earned		31,833
Cash received from rent		4,513
Cash received from operational grants and contributions		30,121
Cash received from capital grants, subsidies, contributions		88,560
Cash received from tax equivalents		29,632
Cash used to pay employees and material and services		(423,140)
Cash used to pay interest on debt		(16,696)
Net Cash Provided by Operating Activities		252,101
Cash Flows from Investing Activities:		
Cash used to pay for property, plant and equipment		(245,777)
Cash from the sale of assets		1,762
Cash received from dividends		20,243
Cash net movement in investments		120,000
Cash net movement in loans to community organisations		(101)
Net Cash Provided by Investing Activities		(343,671)
Cash Flows from Financing Activities:		
Cash spent on the repayment of loans		(40,824)
Cash spent on the repayment of lease		(146)
Net Cash Provided by Financing Activities		(40,970)
Cash at end of the financial year		192,374

RESPONSIBLE FINANCIAL MANAGEMENT

In a period of continued growth and expansion, responsible financial management is crucial for Council to provide key services and strike the balance between meeting the needs of the community today and providing a solid financial future for the Moreton Bay Region.

Measures of Financial Sustainability

This Community Financial Report includes three relevant measures of financial sustainability used to demonstrate that the Council is operating in a prudent financial manner and ensuring the Council's long-term financial sustainability and viability.

	2021/2022 ACTUAL	TARGET	ANALYSIS
Asset sustainability ratio Demonstrates whether Council is renewing infrastructure assets at the same rate that it is wearing out its overall stock of assets.	70.1%	Greater than 90%	While this result is below the recommended target, Council believes its assets are generally renewed within appropriate timeframes given the high levels of new/ upgraded infrastructure that is required for the growing region.
Net financial liabilities ratio Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.	19.8%	Not greater than 60%	This ratio indicates Council has the capacity to fund its financial liabilities and may have the capacity to increase its loan borrowings if required. Council's ratio is well under the 60% upper limit for this ratio.
Operating surplus ratio Demonstrates the extent to which operating revenues cover operating expenses only or are available for capital purposes.	10.4%	Between 0% and 10%	This positive ratio indicates Council has achieved an operating surplus with recurring operating revenue exceeding recurring operating expenses. This facilitates utilising operating surpluses to help fund capital expenditure thus placing less reliance on borrowings. The flow on effects of reduced borrowings is reduced levels of associated interest expense. Council is committed to achieving strong operating surplus ratios into the future to ensure long-term financial sustainability.

The targets indicated are recommended by the Department of Local Government, Racing and Multicultural Affairs in accordance with the "Financial management (sustainability) guideline 2013'. The guideline is available from the Department's website.

FINANCIAL SNAPSHOT

The financial snapshot table below compares key financial information at the end of the current reporting period with the previous reporting period.

	2021/22 \$	2020/21 \$
Net rate revenue	349.9 million	331.9 million
Fees and charges revenue	45.1 million	41.9 million
Total operating revenue	582.1 million	567.6 million
Operating expenses	521.7 million	485.9 million
Operating result	60.4 million	81.6 million
Net Result	181.2 million	223.1 million
Total assets	8.7 billion	7.8 billion
Total liabilities	535.6 million	506.5 million
Total equity	8.2 billion	7.3 billion
Capital expenditure on assets	250 million	193.7 million
Cash on hand	192.4 million	324.9 million
Operating surplus ratio	10.4%	14.4%
Net financial liabilities ratio	19.8%	15.1%
Asset sustainability ratio	70.1%	72.0%

Further detailed information on Councils financial performance and position can be obtained from the financial statements.

FEEDBACK

If you have any feedback or wish to contact us in relation to any of the information contained in this report please send an email to mbrc@moretonbay.qld.gov.au

FINANCIAL STATEMENTS FOR THE YEAR

Audited financial statements for 2021/22.



MORETON BAY REGIONAL COUNCIL
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 June 2022

Financial Statements
For the year ended 30 June 2022
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STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	Consolidated	Council	
		2022 \$'000	2022 \$'000	Restated 2021 \$'000
Income				
Revenue				
Recurring Revenue				
Rates and utility charges	3(a)	349,894	349,894	331,936
Fees and charges	3(b)	45,075	45,075	41,944
Grants, subsidies and contributions	3(c)(i)	30,121	30,121	23,325
Sales revenue		5,251	5,251	4,142
		<u>430,341</u>	<u>430,341</u>	<u>401,347</u>
Capital Revenue				
Grants, subsidies and contributions	3(c)(ii)	<u>136,362</u>	<u>136,362</u>	<u>154,795</u> *
Other Income				
Rental income		4,513	4,513	4,455
Interest revenue	3(d)	31,146	31,140	33,646
Other revenue	3(e)	26,895	26,895	51,999
Share of profit of associate	10	89,181	89,181	76,141
		<u>151,735</u>	<u>151,729</u>	<u>166,241</u> *
Capital Income	3(f)	3,906	3,906	2,031
Total Income		<u>722,344</u>	<u>722,338</u>	<u>724,414</u> *
Expenses				
Recurring Expenses				
Employee benefits	4(a)	(185,455)	(184,070)	(165,187)
Materials and services	4(b)	(201,379)	(204,527)	(193,269)
Depreciation and amortisation				
Property, plant and equipment	11	(114,212)	(114,212)	(107,097)
Right of use assets		(233)	(233)	(111)
Finance costs	4(c)	(18,656)	(18,656)	(20,276)
		<u>(519,935)</u>	<u>(521,698)</u>	<u>(485,940)</u> *
Capital Expenses	4(d)	(19,449)	(19,449)	(15,382)
Total Expenses		<u>(539,384)</u>	<u>(541,147)</u>	<u>(501,322)</u> *
NET RESULT		<u>182,960</u>	<u>181,191</u>	<u>223,092</u> *
Other Comprehensive Income				
Items that will not be reclassified to net result				
Increase in asset revaluation surplus	17	661,521	661,521	15,859
Total other comprehensive income for the year		<u>661,521</u>	<u>661,521</u>	<u>15,859</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>844,481</u>	<u>842,712</u>	<u>238,951</u> *

The accompanying notes form part of these financial statements.

* Comparative figures have been restated. Refer to Note 25 for details.

STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	Consolidated	Council	
		2022 \$'000	2022 \$'000	Restated 2021 \$'000
Assets				
Current Assets				
Cash and cash equivalents	5	194,474	192,374	324,914
Trade and other receivables	6	75,847	75,626	64,147
Investments	8	150,000	150,000	30,000
Inventories		2,178	2,178	1,659
Contract assets		-	-	25
Total Current Assets		422,499	420,178	420,745
Non-Current Assets				
Trade and other receivables	6	677,413	677,413	677,498
Other financial assets	7	114,016	114,016	121,415
Investments	8	15	15	15
Investment property	9	23,310	23,310	20,430
Investment in associate	10	1,378,918	1,378,918	1,313,267 *
Property, plant and equipment	11	6,096,730	6,096,730	5,278,423 *
Right of use assets		1,558	1,558	325
Total Non-Current Assets		8,291,960	8,291,960	7,411,373 *
Total Assets		8,714,459	8,712,138	7,832,118 *
Liabilities				
Current Liabilities				
Trade and other payables	12	73,202	72,632	60,278
Contract liabilities	13	13,784	13,784	8,916
Lease liabilities		336	336	130
Borrowings	14	42,387	42,387	41,448
Provisions	15	15,886	15,886	16,678
Other liabilities	16	30,315	30,315	10,938
Total Current Liabilities		175,910	175,340	138,388
Non-Current Liabilities				
Lease liabilities		1,360	1,360	245
Borrowings	14	269,444	269,444	311,207
Provisions	15	41,310	41,304	56,631
Other liabilities	16	48,239	48,239	-
Total Non-Current Liabilities		360,353	360,347	368,083
Total Liabilities		536,263	535,687	506,471
NET COMMUNITY ASSETS		8,178,196	8,176,451	7,325,647 *
Community Equity				
Retained surplus		6,498,974	6,497,229	6,307,946 *
Asset revaluation surplus	17	1,679,222	1,679,222	1,017,701
TOTAL COMMUNITY EQUITY		8,178,196	8,176,451	7,325,647 *

The accompanying notes form part of these financial statements.

* Comparative figures have been restated. Refer to Note 25 for details.

STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

Consolidated	Retained Surplus	Asset Revaluation Surplus	Total Community Equity
Note	\$'000	17 \$'000	\$'000
Balance as at 1 July 2021 (Restated)	6,307,922	1,017,701	7,325,623
Net result	182,960	-	182,960
Other comprehensive income for the year			
Increase in asset revaluation surplus	-	661,521	661,521
Adjustment to equity on the recognition of assets	8,092	-	8,092
Total comprehensive income for the year	191,052	661,521	852,573
Balance at 30 June 2022	6,498,974	1,679,222	8,178,196

The accompanying notes form part of these financial statements.

** Comparative figures have been restated. Refer to Note 25 for details.*

STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

Council	Retained Surplus	Asset Revaluation Surplus	Total Community Equity
		Note 17	
	\$'000	\$'000	\$'000
Balance as at 1 July 2021 (Restated)	6,307,946	1,017,701	7,325,647
Net result	181,191	-	181,191
Other comprehensive income for the year			
Increase in asset revaluation surplus	-	661,521	661,521
Adjustment to equity on the recognition of assets	8,092	-	8,092
Total comprehensive income for the year	189,283	661,521	850,804
Balance at 30 June 2022	6,497,229	1,679,222	8,176,451
Balance as at 1 July 2020 (Restated)	6,076,989	1,001,842	7,078,831 *
Net result	223,092	-	223,092
Other comprehensive income for the year			
Increase in asset revaluation surplus	-	15,859	15,859
Adjustment to equity on the recognition of assets	7,865	-	7,865
Total comprehensive income for the year	230,957	15,859	246,816 *
Balance at 30 June 2021 (Restated)	6,307,946	1,017,701	7,325,647 *

The accompanying notes form part of these financial statements.

* Comparative figures have been restated. Refer to Note 25 for details.

STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	Consolidated	Council	
	2022	2022	2021
Note	\$'000	\$'000	\$'000
Cash flows from operating activities			
Receipts from customers	630,465	630,472	525,020
Payments to suppliers and employees	(421,039)	(423,140)	(389,713)
Interest received	31,839	31,833	34,238
Tax equivalent received	29,632	29,632	22,996
Borrowing costs	(16,696)	(16,696)	(18,524)
Net cash inflow from operating activities	CF-1 254,201	252,101	174,017
Cash flows from investing activities			
Payments for property, plant and equipment	(245,777)	(245,777)	(190,761)
Payments for investment property	-	-	(66)
Proceeds from sale of property, plant and equipment	1,762	1,762	1,318
Proceeds from sale of investment property	-	-	14,937
Proceeds from sale of non-current asset held for sale	-	-	889
Net movement in loans to community organisations	101	101	(14)
Cash investment term deposit entered into	(150,000)	(150,000)	(50,000)
Cash investment term deposit matured	30,000	30,000	180,000
Dividends received from associate	20,243	20,243	22,140
Net cash outflow from investing activities	(343,671)	(343,671)	(21,557)
Cash flows from financing activities			
Proceeds from borrowings	-	-	20,000
Repayment of borrowings	(40,824)	(40,824)	(37,438)
Repayments made on leases	(146)	(146)	(49)
Net cash outflow from financing activities	CF-2 (40,970)	(40,970)	(17,487)
Net (decrease)/increase in cash and cash equivalent held	(130,440)	(132,540)	134,973
Cash and cash equivalents at the beginning of the financial year	324,914	324,914	189,941
Cash and cash equivalents at the end of the financial year	5 194,474	192,374	324,914

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

Notes to the statement of cash flow

CF-1 Reconciliation of net result for the year to net cash inflow from operating activities

	Consolidated	Council	
	2022 \$'000	2022 \$'000	Restated 2021 \$'000
Net result	<u>182,960</u>	<u>181,191</u>	<u>223,092</u> *
Non-cash items:			
Depreciation and amortisation	114,445	114,445	107,208 *
Revaluation adjustments	(2,880)	(2,880)	(1,644)
Change in future rehabilitation and restoration costs	3	3	492
Change in infrastructure offsets and credits	5,328	5,328	3,803
Gain of property, plant and equipment	-	-	(19)
Contributed assets	(47,802)	(47,802)	(69,155) *
Share of profit of associate	(89,181)	(89,181)	(76,141)
	<u>(20,087)</u>	<u>(20,087)</u>	<u>(35,456)</u>
Investing and development activities:			
Net loss on disposal of non-current assets	14,121	14,121	11,579
Increase in distribution from investments	(2,723)	(2,723)	(11,710)
Decrease/(increase) in financial assets at fair value through profit and loss	10,058	10,058	(6,564)
	<u>21,456</u>	<u>21,456</u>	<u>(6,695)</u>
Changes in operating assets and liabilities:			
(Increase) in receivables	(8,238)	(8,230)	(19,858)
(Increase) in other operating assets	(436)	(436)	(846)
Decrease in contract assets	25	25	259
Increase in payables	12,690	12,357	7,793
Increase in contract liabilities	4,868	4,868	7,517
(Decrease) in provisions	(6,654)	(6,660)	(1,990)
Increase in other liabilities	67,617	67,617	201
	<u>69,872</u>	<u>69,541</u>	<u>(6,924)</u>
Net cash inflow from operating activities	<u>254,201</u>	<u>252,101</u>	<u>174,017</u>

STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

Notes to the statement of cash flow (continued)

CF-2 Reconciliation of liabilities arising from financing activities

Consolidated

	Opening balance as at 1 July \$'000	Cashflows \$'000	Non-cash changes \$'000	Closing Balance as at 30 June \$'000
2022				
Loans	352,655	(40,824)	-	311,831
Lease liability	375	(146)	1,467	1,696
	<u>353,030</u>	<u>(40,970)</u>	<u>1,467</u>	<u>313,527</u>

Council

	Opening balance as at 1 July \$'000	Cashflows \$'000	Non-cash changes \$'000	Closing Balance as at 30 June \$'000
2022				
Loans	352,655	(40,824)	-	311,831
Lease liability	375	(146)	1,467	1,696
	<u>353,030</u>	<u>(40,970)</u>	<u>1,467</u>	<u>313,527</u>

2021

Loans	370,093	(17,438)	-	352,655
Lease liability	424	(49)	-	375
	<u>370,517</u>	<u>(17,487)</u>	<u>-</u>	<u>353,030</u>

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2022

1 Information about these financial statements

1(a) Basis of preparation

Moreton Bay Regional 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 2021 to 30 June 2022. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment and investment property.

1(b) Basis of consolidation

Council and its controlled entity (Millovate Pty Ltd) together form the consolidated entity. The financial statements of Millovate Pty Ltd are included in Council's consolidated financial statements.

Council has a 100% controlling interest in Millovate Pty Ltd. Council controlled Millovate Pty Ltd for the entirety of 2021/22.

Transactions between Council and Millovate Pty Ltd have been eliminated when preparing consolidated accounts. In addition, accounting policies of this controlled entity have been adjusted on consolidation where necessary, to ensure the financial statements of the consolidated entity are prepared using accounting policies that are consistent with those of the Council. Additional information on the controlled entity has been included in Note 23.

1(c) Changes in accounting policy

This is the first year Millovate has been consolidated into Council's financial statements.

The 2020/21 comparative information has not been disclosed because its size and nature are not material to Council's operations.

1(d) New and revised Accounting Standards

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2021. None of the standards had a material impact on reported position, performance and cash flows.

Council generally applies standards and interpretations in accordance with their respective commencement dates. No Australian Accounting Standards have been early adopted for 2021/22.

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2022

1 Information about these financial statements (continued)

1(e) Estimates and judgements

Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the relevant note:

Revenue recognition (Note 3)

Valuation of Investment property (Note 9)

Valuation and depreciation of property, plant and equipment (Note 11)

Impairment of non-current assets (Note 11(d))

Provisions (Note 15)

Financial instruments and financial liabilities (Note 18)

Contingent liabilities (Note 20)

Impact of COVID-19

The Novel Coronavirus (COVID-19) pandemic is a continuing consideration for Council, however, the financial impacts in the current financial year have been minimal as Council's services returned to normal.

Continuing financial support from Federal and State Governments resulted in a large number of capital works projects being brought forward to stimulate the local economy. These projects, some of which commenced in 2020/21, continued through the current financial year and some will extend into 2022/23.

During the financial year, Council escalated the payment of supplier invoices to be within a seven-day settlement period.

Impact of natural disaster - flood event in 2022

In February 2022, an extreme weather event occurred that resulted in significant flooding across South East Queensland.

The impact of the flood on the region of Moreton Bay resulted in the Council suffering some damage to a range of infrastructure assets, including transport and park equipment.

Works commenced following the flood to rectify the damaged assets on a priority basis. The works undertaken were primarily operational (maintenance and repairs) in nature.

Whilst some assets need to be renewed (capital works undertaken), no assets were identified as being impaired or required to be written off or disposed of during the financial year. An initial estimate of the renewal works to be undertaken during 2022/23 is in the amount of \$10 million, however further detailed cost estimations will be required.

1(f) Rounding and comparatives

Amounts included in the financial statements have been rounded to the nearest \$1,000, unless otherwise stated.

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

1(g) Taxation

Council is exempt from income tax, however Council is subject to Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). 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 2022

2 Analysis of results by function

2(a) Components of Council functions

The activities relating to Council's components reported in Note 2(b) below are as follows:

Projects & Asset Services

Projects and Asset Services is responsible for the maintenance of Council infrastructure and public facilities, project management and construction of new infrastructure, coordination of disaster management response activities, the provision of sustainable waste management services and developing, implementing and reviewing long term asset management planning.

Infrastructure Planning

Infrastructure Planning is responsible for the strategic functions and responsibilities associated with planning new infrastructure which includes, integrated transport networks, parks and recreational facilities, drainage, waterways and coastal networks and building and facilities.

Community & Environmental Services

Community and Environmental Services is responsible for providing well managed and maintained community facilities, ensuring compliance with local laws, protection and management of the natural environment.

Office of the Chief Executive Officer

The role of the Office of the Chief Executive Officer is to ensure open and accountable governance of the region and comprises the mayor, councillors, chief executive officer, legal services, internal audit, external relations, economic development and meeting support.

Planning

The role of Planning is to maintain a strategic plan of Council's longer term functions and responsibilities in relation to land use planning, planning scheme development, growth management, development assessment, engineering, building and development compliance and environmental planning.

Finance & Corporate Services

Finance and Corporate Services provides professional corporate and financial services to the organisation in the areas of people, culture and safety, financial management, information and communication technology, procurement, community engagement and other related support functions.

**Moreton Bay
Regional Council**
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

2 Analysis of Results by Function (continued)

2(b) Income and expenses defined between operating and capital are attributed to the following functions:

Year ended 30 June 2022	Gross program income						Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result	Assets
	Operating			Capital					Operating	Capital				
	Grants	Other		Grants	Other									
Project & Asset Services	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Infrastructure Planning	1,986	78,663	17,850	4,424	(16,362)	86,561	86,561	(213,815)	1,350	15,285	(197,180)	(110,619)	-	
Community & Environmental Services	5	10,636	-	-	(2,441)	8,200	8,200	(23,469)	321	39	(20,109)	(11,909)	6,125,080	
Office of the Chief Executive Officer	3,558	12,672	80	-	(98)	16,212	16,212	(65,566)	-	590	(64,976)	(48,764)	707	
Planning	-	38	-	-	(29)	9	9	(16,473)	-	32	(16,441)	(16,432)	92	
Finance & Corporate Services	55	24,692	13,466	3	(173)	38,043	38,043	(22,094)	-	2,847	(19,247)	18,796	10	
Controlled entities net of elimination	23,698	441,301	-	104,445	3,869	573,313	573,313	(198,514)	(21,120)	(3,560)	(223,194)	350,119	2,586,249	
Total Council	29,302	568,002	31,396	108,872	(15,234)	722,338	722,338	(535,931)	(19,449)	15,233	(541,147)	181,191	8,712,138	
	-	6	-	-	-	6	6	1,763	-	-	1,763	1,769	2,321	
Total Consolidated	29,302	568,008	31,396	108,872	(15,234)	722,344	722,344	(535,168)	(19,449)	15,233	(539,384)	182,960	8,714,459	

Year ended 30 June 2021	Gross program income						Elimination of inter-function transactions	Total income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result	Assets
	Operating			Capital					Operating	Capital				
	Grants	Other		Grants	Other									
Projects & Asset Services	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Infrastructure Planning	782	71,850	16,890	3,050	(14,884)	77,688	77,688	(187,915)	1,791	13,946	(172,778)	(95,090)	-	
Community & Environmental Services	468	4,689	11,754	268	(2,907)	14,272	14,272	(25,926)	-	3,219	(22,707)	(8,435)	5,301,654 *	
Office of the Chief Executive Officer	3,797	17,781	-	889	(49)	22,418	22,418	(64,789)	14,937	392	(49,460)	(27,042)	893	
Planning	1	107	-	-	(77)	31	31	(17,449)	-	54	(17,395)	(17,364)	108	
Finance & Corporate Services	-	23,137	333	-	(14)	23,456	23,456	(18,618)	-	47	(18,571)	4,885	12	
Controlled entities net of elimination	17,488	441,452 *	-	123,642 *	3,967	586,549	586,549	(185,207) *	(31,510)	(3,694)	(220,411) *	366,138 *	2,529,451 *	
Total Council	22,536	559,016	28,977	127,849 *	(13,964)	724,414	724,414	(499,904) *	(15,382)	13,964	(501,322) *	223,092 *	7,832,118 *	

Comparative information has been restated to be consistent with disclosures in the current reporting period.
* Comparative figures have been restated. Refer to Note 25 for details.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

3 Revenue

3(a) Rates and utility charges

Rates and utility charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is 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.

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
General rates	288,735	288,735	275,408
Cleansing charges	47,007	47,007	43,812
Other special levies, rates and charges	20,014	20,014	18,584
	<u>355,756</u>	<u>355,756</u>	337,804
Less: Pensioner and other rebates	<u>(5,862)</u>	<u>(5,862)</u>	<u>(5,868)</u>
	<u><u>349,894</u></u>	<u><u>349,894</u></u>	<u><u>331,936</u></u>

3(b) Fees and charges

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 / 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, the customer is required to pay on arrival, for example caravan parks. 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.

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
Administration	5,346	5,346	4,135
Community facilities	4,255	4,255	3,847
Development services	24,268	24,268	23,003
Waste management	6,957	6,957	6,623
Animal control	4,232	4,232	4,270
Other fees	17	17	66
	<u>45,075</u>	<u>45,075</u>	<u>41,944</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

3 Revenue (continued)

3(c) Grants, subsidies and contributions

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 are varied based on the agreement. Payment terms vary depending on the terms of the grants, 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 and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, 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, a related liability (or equity items) recorded and income then recognised for any remaining asset value at the time that the asset is received. Council did not recognise any asset during the 2021/22 financial year that met the conditions of grant income under AASB 1058.

Capital grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised 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.

Physical assets contributed to Council by developers in the form of infrastructure are recognised as revenue when the development becomes "on maintenance" (i.e. Council obtains control of the assets) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution on the date of acquisition. Non-cash contributions with a value in excess of the non-current asset recognition thresholds are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

3 Revenue (continued)

3(c) Grants, subsidies and contributions (continued)

	Consolidated		Council	
	2022	2022	2022	2021
	\$'000	\$'000	\$'000	\$'000
(i) Operating				
Government grants and subsidies	28,829	28,829	21,562	
Other grants, subsidies, contributions	1,292	1,292	1,763	
	<u>30,121</u>	<u>30,121</u>	<u>23,325</u>	
(ii) Capital				
Government grants and subsidies	31,397	31,397	28,977	
Infrastructure cash contributions	53,763	53,763	53,136	
Contributed assets	47,802	47,802	69,155	*
Other capital income	3,400	3,400	3,527	
	<u>136,362</u>	<u>136,362</u>	<u>154,795</u>	

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

Consolidated

2022

	Note	Revenue recognised at a point in time	Revenue recognised over time
		\$'000	\$'000
Grants and subsidies	3(c)	29,280	31,419
Contributions	3(c)	4,219	-
		<u>33,499</u>	<u>31,419</u>

Council

2022

2021

	Note	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
		\$'000	\$'000	\$'000	\$'000
Grants and subsidies	3(c)	29,280	31,419	22,470	29,045
Contributions	3(c)	4,219	-	4,314	-
		<u>33,499</u>	<u>31,419</u>	<u>26,784</u>	<u>29,045</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

3 Revenue (continued)

3(d) Interest revenue

Interest received is accrued over the term of the investment.

		Consolidated		Council
		2022	2022	2021
	Note	\$'000	\$'000	\$'000
Interest from financial institutions		1,744	1,738	2,747
Interest from Unitywater		27,758	27,758	30,534
Interest from overdue rates and utility charges		1,644	1,644	365
		<u>31,146</u>	<u>31,140</u>	<u>33,646</u>

3(e) Other revenue

Fair value (loss)/gain on other financial assets		(10,058)	(10,058)	6,564
Tax equivalent	24	26,214	26,214	26,479
Other income		10,739	10,739	18,956
		<u>26,895</u>	<u>26,895</u>	<u>51,999</u>

3(f) Capital income

Gain on sale of assets classified as held for sale		-	-	19
Revaluation up of investment property	9	2,880	2,880	574
Revaluation up of property, plant and equipment	11(g)	-	-	1,070
Adjustment to landfill and Bio-solids composting sites		1,026	1,026	368
		<u>3,906</u>	<u>3,906</u>	<u>2,031</u>

4 Expenses

4(a) Employee benefits

Employee benefit expenses are recorded when the service has been provided by the employee.

		Consolidated		Council
		2022	2022	2021
	Note	\$'000	\$'000	\$'000
Staff wages and salaries		172,177	170,938	154,177
Superannuation	21	19,078	18,960	16,828
		<u>191,255</u>	<u>189,898</u>	<u>171,005</u>
Other employee related expenses		6,055	6,027	6,043
		<u>197,310</u>	<u>195,925</u>	<u>177,048</u>
Less: Capitalised employee expenses		(11,855)	(11,855)	(11,861)
		<u>185,455</u>	<u>184,070</u>	<u>165,187</u>

Total full time equivalent employees at 30 June 2022 were 1,894 (2021: 1,773).

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

4 Expenses (continued)

4(b) Materials and services

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

	Note	Consolidated	Council	
		2022	2022	2021
		\$'000	\$'000	\$'000
Contractors		111,430	111,370	104,122
Utilities		19,678	19,678	20,672
Total waste levy payment		18,168	18,168	16,057
Waste levy refund*		(15,917)	(15,917)	(13,448)
Materials		11,023	11,023	11,069
Information technology hardware/software		8,212	8,212	8,277
Payment to controlled entity		-	5,904	-
Labour hire services		5,677	5,536	8,331
Other materials and services		5,645	5,265	4,377
Fuel		4,261	4,261	3,018
Expensed capital material and services		4,258	4,258	2,904
Commissions and contributions		4,249	4,249	5,066
Insurance premiums		3,795	3,795	3,374
Security		3,466	3,466	3,111
Donations and grants		2,939	2,939	3,180
Consultants		4,872	2,697	1,966
Cleaning		2,605	2,605	1,844
Printing, postage and stationery		2,380	2,380	2,399
Legal costs		2,206	2,206	4,620
Councillors' remuneration		2,172	2,172	2,090
Audit of annual financial statements by the Auditor-General of Queensland**		260	260	240
		<u>201,379</u>	<u>204,527</u>	<u>193,269</u>

Councillor remuneration represents regular payments and other allowances paid in respect of carrying out their duties.

* The State government rebated \$14,699,665 of the state waste levy to mitigate the direct impacts on households.

** Total consolidated audit fees quoted by the Queensland Audit Office relating to the 2021/22 financial statements are \$253,500 (2021: \$240,000)

4(c) Finance costs

Finance cost on loans		16,680	16,680	18,521
Other		1,976	1,976	1,755
		<u>18,656</u>	<u>18,656</u>	<u>20,276</u>

4(d) Capital expenses

Book value of property, plant and equipment disposed of		15,883	15,883	27,834
Less: Proceeds from the sale of property, plant and equipment		(1,762)	(1,762)	(16,255)
Infrastructure credits recognised	15	5,328	5,328	3,820
Infrastructure credits extinguished	15	-	-	(17)
		<u>19,449</u>	<u>19,449</u>	<u>15,382</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

5 Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows includes cash on hand, all cash and cheques received but not banked at year end, deposits held at call with financial institutions, other short-term investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
Cash at bank and on hand	17,730	15,630	11,209
Deposits at call	176,744	176,744	313,705
	<u>194,474</u>	<u>192,374</u>	<u>324,914</u>

Restricted cash and cash equivalents

Council's cash and cash equivalents are subject to a number of 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:

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
Unspent government grants and subsidies	13,784	13,784	8,880
Waste levy refund received in advance	65,865	65,865	-
	<u>79,649</u>	<u>79,649</u>	<u>8,880</u>

Trust funds held for outside parties

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies paid into the trust account by Council. Council performs only a custodial role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements since Council has no control over the assets. Council holds \$12.809 million in trust monies at 30 June 2022 (2021: \$12.383 million).

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

6 Trade and other receivables

Receivables are amounts owed to Council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue. Refer to Note 18 for further information on exposure to credit risk for trade receivables.

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

Loans and advances are made to community organisations, and are recognised in the same way as other receivables. Security is not normally obtained.

The subordinated debt receivable from Unitywater is an interest only loan with the interest rate to be set by Queensland Treasury Corporation (QTC) annually.

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Rates and utility charges	31,517	31,517	19,118
Loans to community organisations	102	102	118
Accrued receivable from Unitywater	21,940	21,940	22,764
Other debtors	10,564	10,564	12,941
GST recoverable	6,153	5,932	3,553
Prepayments	5,571	5,571	5,653
	<u>75,847</u>	<u>75,626</u>	<u>64,147</u>
Non-current			
Loans to community organisations	388	388	473
Subordinated debt receivable from Unitywater	677,025	677,025	677,025
	<u>677,413</u>	<u>677,413</u>	<u>677,498</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

7 Other non-current financial assets

Investments with Queensland Investment Corporation (QIC) are recognised as financial assets and carried at fair value, which is the net market value of the investments as advised by QIC. Any increase or decrease in the fair value of these investments is recognised through the profit and loss.

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
Financial assets at fair value through profit and loss	<u>114,016</u>	<u>114,016</u>	121,415
	<u>114,016</u>	<u>114,016</u>	<u>121,415</u>

8 Investments

Term deposits with original maturities of greater than three months are included in investments. All term deposits are held to maturity.

Investments intended to be held longer than 12 months are non-current.

Council holds shares in Redcliffe Peninsula Financial Services Ltd, the shares are valued at cost because they are not quoted in an active market and their fair value cannot to reliably measured.

	Consolidated		Council
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Term deposits	<u>150,000</u>	<u>150,000</u>	30,000
	<u>150,000</u>	<u>150,000</u>	<u>30,000</u>
Non-current			
Shares in Redcliffe Peninsula Financial Services Ltd	<u>15</u>	<u>15</u>	15
	<u>15</u>	<u>15</u>	<u>15</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

9 Investment property

Investment property is property held for the primary purpose of earning rentals and/or capital appreciation but does not include residential properties or other property held to provide a social service.

Investment property is measured using the fair value model. This means all investment property is initially recognised at cost (including transaction costs) and then subsequently revalued annually at the reporting date by a registered valuer. Where investment property is acquired for significantly below fair value it is recorded at fair value on initial recognition.

Property that is being constructed or developed for future use as investment property is classified as investment property. Investment property under construction is measured at fair value, unless fair value cannot be reliably determined for an individual property (in which case the property concerned is measured at cost until fair value can be reliably determined).

Gains or losses arising from changes in the fair value of investment property are recognised as incomes or expenses respectively for the period in which they arise. Investment property is not depreciated and is not tested for impairment.

	Note	Consolidated	Consolidated	Council
		2022	2022	2021
		\$'000	\$'000	\$'000
Owned investment property				
Fair value at beginning of financial year		20,430	20,430	28,705
Additions from subsequent expenditure recognised		-	-	66
Net gain from fair value adjustments	3(f)	2,880	2,880	574
Disposal		-	-	(14,930)
Transfer to / (from) investment property		-	-	6,015
Fair value at end of financial year		<u>23,310</u>	<u>23,310</u>	<u>20,430</u>

Investment property fair values were determined by independent valuer Australis Asset Advisory Group as at 30 June 2022.

For investment property classified as level 2 amounting to \$23.310 million (2021: \$12.150 million), fair value has been determined using a market approach using the income capitalisation method.

The income capitalisation method of valuation involves capitalising the estimated net income of the property at an appropriate capitalisation rate (net yield) that has been determined through the analysis of market based sales evidence for properties of similar nature and specification.

The market approach utilises inputs such as capital value and price per square metre, which is derived by assessing market based sales evidence of comparable properties.

Specialised buildings have significant unobservable inputs (level 3 in the fair value hierarchy) and are valued using the current replacement cost approach. As at 30 June 2022, Council did not hold any building assets that were classified as level 3 due to a reclassification that occurred during the financial year. The reclassification from level 3 to level 2 was in the amount of \$8.280 million.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

10 Investment in associate

Council holds 58.2382% of participation rights in Unitywater, a water distribution and retail business established in accordance with the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, to deliver water and waste water services to customers within the local government areas of Moreton Bay Regional Council, Sunshine Coast Regional Council and Noosa Council. The participation rights effectively represent an investment in an associate by Moreton Bay Regional Council.

Associates are entities over which Moreton Bay Regional Council exerts significant influence. Significant influence is the power to participate in the financial and operating policy decisions but is not control or joint control. Accordingly, as Council has no control over Unitywater, AASB 10 *Consolidated Financial Statements* is not applied.

Investments in associates are accounted for in the financial statements using the equity method and are carried at the lower of cost and recoverable amount. Under this method, the entity's share of post-acquisition profits or losses of associates is recognised in the Statement of Comprehensive Income and the interest in the equity of the associate is recognised in the Statement of Financial Position. The cumulative post-acquisition movements, being the share of profits less dividends received and accrued, are adjusted against the cost of the investment.

Summarised financial information in respect of the associate is set out below.

	Consolidated	Council	
	2022	2022	Restated
	\$'000	\$'000	2021
			\$'000
Total assets	4,321,415	4,321,415	4,169,270
Total liabilities	(1,965,185)	(1,965,185)	(1,925,769)
Net assets	<u>2,356,230</u>	<u>2,356,230</u>	<u>2,243,501</u>
Share of net assets of associate	<u>1,372,226</u>	<u>1,372,226</u>	<u>1,306,575</u>
Total revenue	<u>758,325</u>	<u>758,325</u>	<u>723,995</u>
Total profit for the year	<u>153,132</u>	<u>153,132</u>	<u>130,740</u>
Share of profit of associate	<u>89,181</u>	<u>89,181</u>	<u>76,141</u> *
Council investment in the associate comprises:			
Participation rights	<u>1,378,918</u>	<u>1,378,918</u>	<u>1,313,267</u> *
Details of movements in participation rights:			
Opening Balance	1,313,267	1,313,267	1,257,621
Share of profit of associate	89,181	89,181	76,141 *
Less share of dividends received and accrued	(23,530)	(23,530)	(20,495)
Closing balance at end of year	<u>1,378,918</u>	<u>1,378,918</u>	<u>1,313,267</u> *

*Comparative figures have been restated. Refer to Note 25 for details.

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2022

11 Property, plant and equipment

11(a) Recognition

Purchases of property, plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network, for example the components of parks.

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

11(b) Measurement

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

Cost is determined as the fair value of consideration plus costs incidental to the acquisition. Direct labour, materials and an appropriate portion of overheads incurred in the acquisition or construction of assets are also included as capital costs.

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

When Council raises a provision for the restoration of a Council-controlled site, such as a landfill site, the initial provision and subsequent changes in the provision relating to the discount rate or the estimated amount or timing of restoration costs are recognised against property, plant and equipment.

11(c) Depreciation

Assets are depreciated from the date of acquisition or when an asset is ready for use.

Land, work in progress, canals, cultural and heritage, and road formation assets are not depreciated.

Depreciation, where applicable, is calculated on a straight-line basis such that the cost of the asset less its residual value is recognised progressively over its estimated useful life to Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

The useful life of leasehold improvements is the shorter of the useful life of the asset or the remaining life of the lease.

Where assets have separately identifiable components, these components have separately assigned useful lives.

Depreciation methods, estimated useful lives and residual values 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.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

11 Property, plant and equipment (continued)

11(d) Impairment of non-current assets

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

11(e) Valuation

Council considers the carrying amount of its property, plant and equipment on an annual basis compared to fair value and makes adjustment where these are materially different. Approximately every three years, Council performs a full comprehensive revaluation by engaging an external professionally qualified valuer.

In the intervening years, Council uses a suitable index to assess whether a desktop valuation is required based on materiality. A desktop revaluation involves the application of suitable indexes undertaken at the reporting date when there has been a material movement in value for an asset class subsequent to the last comprehensive revaluation. During the financial year a desktop valuation using a suitable index was applied to the Land and Buildings asset classes as indicated in Note 11(f).

Revaluation increases are recognised in the asset revaluation surplus unless they are reversing a previous decrease which was taken through the income statement, in that case the increase is taken to the income statement to the extent of the previous decrease.

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there isn't sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income. Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate. Details of valuers and methods of valuations are disclosed in Note 11(f).

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

11 Property, plant and equipment (continued)

11(f) Fair value measurements

Fair values are classified into three levels as follows:

- Level 1 - the fair value is based on quoted prices (unadjusted) in active markets for identical assets.
- Level 2 - the fair value is estimated using inputs that are directly or indirectly observable for the assets, such as prices for similar assets.
- Level 3 - the fair value is estimated using unobservable inputs for the asset.

All fair value measurements are recurrent and categorised as either level 2 or level 3 in the fair value hierarchy. None of Council's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy.

The following table represents Council's assets as at 30 June 2022 as either level 2 or level 3 in accordance with AASB 13.

	Level 2		Level 3		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Buildings	2,686	2,518	406,673	350,132	409,359	352,650
Land	219,651	182,211	686,165	539,472 *	905,816	721,683 *
Stormwater Infrastructure	-	-	2,059,437	1,593,842 *	2,059,437	1,593,842 *
Transport Infrastructure	-	-	1,901,189	1,890,297 *	1,901,189	1,890,297 *
Waterways and Canals	-	-	245,542	246,175	245,542	246,175
	222,337	184,729	5,299,006	4,619,918 *	5,521,343	4,804,647 *

* Comparative figures have been restated. Refer to Note 25 for details.

Land and buildings inputs are reviewed annually. Council recognises transfers between level 2 and 3 in the fair value hierarchy. It is Council's policy to recognise such transfers at the end of the reporting period. Details of the valuation movement are shown in Note 11(g), where the below table reflects the additional detail of hierarchy movement.

	Level 3	
	Land	Buildings
	2022 \$'000	2022 \$'000
Opening balance as at 1 July 2021	539,472	350,132
Additions	29,028	22,020
Disposals	(1,235)	(275)
Depreciation	-	(13,793)
Internal transfer	-	(1,777)
Asset revaluation surplus	115,873	50,366
Transfer between levels	3,027	-
Closing Balance as at 30 June 2022	686,165	406,673

For stormwater Infrastructure, transport infrastructure and waterways and canals asset classes which are categorised under level 3 of fair value hierarchy, refer to Note 11(g) for the level 3 fair value measurement reconciliation.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

11 Property, plant and equipment (continued)

11(f) Fair value measurements (continued)

For the below asset classes, management has performed an analysis of suitable indices for the intervening period being the period since valuation by an independent valuer to 30 June 2022. This analysis identified that the movement in land was significant, however no other indices were material, therefore no indexation has been applied to any other asset class.

Buildings (Level 2 and 3)

The fair values of buildings (including pools) were determined by independent valuer Australis Asset Advisory Group as at 31 January 2020 and indexed with the Australian Bureau of Statistics Non-residential building construction Queensland index as at 30 June 2022.

For buildings classified as level 2, fair value has been derived by utilising inputs such as market based sales evidence of comparable properties within the relevant geographic location.

For buildings and pools classified as level 3, no active market exists and fair value has been determined using the current replacement cost method valuation.

Land (Level 2 and 3)

The fair value of land was determined from information provided by Queensland Valuation and Sales (QVAS) of the Department of Resources. The revaluation was applied as at 31 January 2022.

For land classified as level 2, fair value has been derived by utilising inputs such as price per square metre, which is derived by assessing market based sales evidence of land in the relevant geographic location and of a comparable land use and/or zoning.

For land classified at level 3 no active market exists and fair value has been measured utilising a discounted price per square metre. The price per square metre is based upon market based sales evidence and is discounted because the land has specific characteristics or particular restrictions.

Stormwater Infrastructure (Level 3)

The fair value of stormwater infrastructure was determined by unit rates provided by independent valuers AssetVal Pty Ltd as at 31 December 2021.

Due to the specialised nature of Council's stormwater infrastructure there is no active market for the assets. As such, fair value has been determined using the current replacement cost method of valuation and is deemed to be a Level 3 input. Level 3 input have been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

Transport Infrastructure (Level 3)

The fair value of transport unit rates was determined by independent valuers AssetVal Pty Ltd as at 31 December 2020 and bridge infrastructure was determined by independent valuer Australis Asset Advisory Group as at 31 March 2021.

Due to the specialised nature of Council's transport infrastructure there is no active market for the assets. As such, fair value has been determined using the current replacement cost method of valuation and is deemed to be a Level 3 input. Level 3 input have been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

Waterways and Canals (Level 3)

The fair value of canal assets was determined by independent valuer AssetVal Pty Ltd as at 31 December 2020. The fair value of Seawalls was determined by Council's Drainage, Waterways and Coastal Planning Department as at 31 December 2020.

Due to the specialised nature of Council's waterway and canal infrastructure, the valuations have been determined using the current replacement cost method of valuation and is deemed to be a Level 3 input. Level 3 input have been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

11 Property, plant and equipment (continued)

11(g) Movements

Council

30 June 2022

For the year ended 30 June 2022

Gross value / cost
Less accumulated depreciation
Book value as at 30 June 2022

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
905,816	683,550	2,706,238	2,742,087	342,941	242,853	200,676	151,345	2,635	203,315	8,181,456
-	(274,191)	(805,049)	(682,650)	(97,399)	(71,108)	(88,856)	(65,473)	-	-	(2,084,726)
905,816	409,359	1,901,189	2,059,437	245,542	171,745	111,820	85,872	2,635	203,315	6,096,730

Note

Basis of measurement

Opening net value as at 1 July 2021 (Restated)

Plus capital expenses
Transfers between asset classes
Plus contributed assets
Plus assets not previously recognised
Less restoration assets adjustment
Less disposals
Less depreciation provided in the period
Revaluation adjustment to asset revaluation surplus
Transfers from WIP to other non PP&E assets or expense
Transfers from work in progress
Book value as at 30 June 2022

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
721,683	352,650	1,890,297	1,593,842	246,175	188,212	110,870	71,238	2,551	100,905	5,278,423
-	(1,776)	(1,389)	2,782	146	(263)	(5,237)	5,737	-	-	250,035
4,444	-	15,941	23,516	-	2,516	1,084	247	54	-	47,802
-	(9)	844	6,655	-	653	(9)	(43)	-	-	8,092
(1,732)	(322)	(9,428)	(2,115)	(2,384)	(395)	(418)	(1,473)	-	-	(14,790)
156,835	50,726	(46,273)	(24,786)	(2,384)	(8,554)	(9,219)	(9,039)	-	-	(15,883)
-	-	-	453,960	-	-	-	-	-	-	(114,212)
24,586	22,047	51,197	5,583	1,605	4,366	14,748	19,205	30	(4,258)	661,521
905,816	409,359	1,901,189	2,059,437	245,542	171,745	111,820	85,872	2,635	203,315	6,096,730

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Range of estimated useful life in years

unlimited	7 - 120	3 - unlimited	4 - 157	9 - unlimited	7 - 100	5 - 104	1 - 110	unlimited	-	-
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

11 Property, plant and equipment (continued)

11(g) Movements (continued)

Council

30 June 2021 (Restated)

For the year ended 30 June 2021

Gross value / cost
Less accumulated depreciation
Book value as at 30 June 2021

Note

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
721,683	576,872	2,658,377	2,078,677	340,930	268,966	194,040	127,528	2,551	100,905	7,070,529
-	(224,222)	(768,080)	(484,835)	(94,755)	(80,754)	(83,170)	(56,290)	-	-	(1,792,106)
721,683	352,650	1,890,297	1,593,842	246,175	188,212	110,870	71,238	2,551	100,905	5,278,423

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
700,593	335,781	1,829,053	1,552,860	231,673	182,986	96,650	64,964	2,546	129,953	5,127,059
-	-	2,787	422	-	-	-	-	-	-	3,209
-	41	(565)	(247)	(407)	1,019	54	105	-	-	193,731
13,251	-	20,414	29,311	-	134	799	-	5	-	63,914
1,891	-	1,121	2,200	-	15	14	-	-	-	5,241
147	-	140	5,952	(80)	1,024	682	-	-	-	7,865
-	-	-	-	-	(9,669)	-	-	-	-	(9,669)
(1,149)	(477)	(7,685)	(1,508)	(68)	(171)	(196)	(1,648)	-	-	(12,904)
-	(13,023)	(45,073)	(21,054)	(2,346)	(9,163)	(8,133)	(8,215)	-	-	(107,027)
-	-	(55)	(15)	-	-	-	-	-	-	(70)
(110)	-	-	(15,969)	-	-	-	-	-	-	15,859
-	-	1,070	-	-	-	-	-	-	-	1,070
(870)	(6,015)	-	-	-	-	-	-	-	-	(6,015)
-	-	-	-	-	-	-	-	-	-	(870)
7,930	36,343	89,090	25,921	1,434	22,057	21,002	16,032	-	(2,970)	(2,970)
721,683	352,650	1,890,297	1,593,842	246,175	188,212	110,870	71,238	2,551	100,905	5,278,423
unlimited	7 - 120	3 - unlimited	4 - 157	9 - unlimited	7 - 100	5 - 104	1 - 110	unlimited	-	-

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3(f)
9

Less depreciation provided in the period not previously recognised *
Less depreciation provided in period not previously recognised *
Revaluation adjustment to asset revaluation surplus
Revaluation adjustment to capital income
Transfer to investment property
Transfer to assets classified as held for sale
Transfers from WIP to other non PP&E assets or expense
Transfers from work in progress
Book value as at 30 June 2021

Range of estimated useful life in years

* Not previously recognised adjustments as disclosed in Note 25 Restated balances.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

12 Trade and other payables

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.

Liabilities are recognised for employee benefits such as vested sick leave and annual leave in respect of services provided by the employees up to the reporting date. The liability is calculated using the present value of remuneration rates that will be paid when the liability is expected to be settled and includes related on-costs.

As Council does not have an unconditional right to defer settlement of annual leave beyond twelve months after the reporting date, all annual leave is classified as current.

Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised for this obligation.

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Trade creditors and accruals	54,674	54,172	43,550
Employee entitlements	18,528	18,460	16,728
	<u>73,202</u>	<u>72,632</u>	<u>60,278</u>

13 Contract liabilities

Contract liabilities arise where Council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing an asset.

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Funds received upfront to construct Council			
Controlled assets	13,784	13,784	8,916
	<u>13,784</u>	<u>13,784</u>	<u>8,916</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

13 Contract liabilities (continued)

Revenue recognised that was included in the contract liability balance at the beginning of the year

	Consolidated	Council
	2022	2022
	\$'000	\$'000
Funds to construct Council Controlled assets	8,417	8,417
	8,417	8,417

14 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost.

In accordance with the *Local Government Regulation 2012* Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

Borrowing costs, which include interest calculated using the effective interest method and administration fees, are expensed in the period in which they arise. Costs that are not settled in the period in which they arise are added to the carrying amount of the borrowing. Borrowing costs are treated as an expense, as assets constructed by Council are generally completed within one year and therefore are not considered to be qualifying assets.

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Loans - Queensland Treasury Corporation	42,387	42,387	41,448
	42,387	42,387	41,448
Non-current			
Loans - Queensland Treasury Corporation	269,444	269,444	311,207
	269,444	269,444	311,207

The QTC loan market value at the reporting date was \$315,258,586. This represents the value of the debt if Council repaid it as at 30 June 2022.

No assets have been pledged as security by the Council for any liabilities.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

15 Provisions

Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in 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 using the Commonwealth Bond yield rates published on the Reserve Bank of Australia (RBA) website. Long service leave is treated as current where Council does not have an unconditional right to defer settlement beyond twelve months. All other long service leave is treated as non-current.

Restoration and rehabilitation

The provision is made for the cost of restoration in respect of refuse landfill sites and bio-solids composting sites where it is probable Council will be liable, or required, to incur such a cost on the cessation of use of these facilities. The provision is measured at the expected cost of the work required discounted to current day values using an appropriate rate.

The provision represents the present value of the anticipated future costs associated with the closure of these sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for these sites is reviewed annually and updated on the facts and circumstances available at the time.

Changes in the provision not arising from the passing of time are treated as an adjustment to the provision and associated asset. Once the related asset has reached the end of its useful life, all subsequent changes in the liability are recognised in profit and loss. Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.

Infrastructure offsets and credits

Infrastructure offsets occur when infrastructure has been contributed to Council by a developer in lieu of paying infrastructure charges. Terms and conditions surrounding the delivery of the contributed infrastructure and the realisation of the offset are set out in "Infrastructure Agreements" that the Council and the developer(s) enter into. When the value of the contributed infrastructure is greater than what the developer would have paid in infrastructure charges to Council an infrastructure credit results. The credit is recognised when the contributed asset is accepted as "on maintenance" (when Council accepts ownership of the asset) by Council. Once the credit is created the developer is entitled to be refunded that amount in cash or can use it to offset any infrastructure charges for future developments that the developer may undertake.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

15 Provisions (continued)

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Long service leave	14,685	14,685	15,847
Bio-solids composting site rehabilitation	76	76	103
Refuse restoration	1,125	1,125	728
	<u>15,886</u>	<u>15,886</u>	<u>16,678</u>
Non-current			
Long service leave	4,661	4,655	4,298
Bio-solids composting site rehabilitation	723	723	1,228
Refuse restoration	35,307	35,307	50,011
Infrastructure credits	619	619	1,094
	<u>41,310</u>	<u>41,304</u>	<u>56,631</u>

Movements in non-employee benefit provisions:

	Consolidated	Council
	2022	2022
	Infrastructure credits	Infrastructure credits
	\$'000	\$'000
Balance at beginning of financial year	1,094	1,094
Provisions arising	5,328	5,328
Provisions paid	(5,803)	(5,803)
Balance at end of financial year	<u>619</u>	<u>619</u>

	Consolidated	Council	Consolidated	Council
	2022	2022	2022	2022
	Bio-solids composting site rehabilitation	Bio-solids composting site rehabilitation	Refuse landfill sites restoration	Refuse landfill sites restoration
	\$'000	\$'000	\$'000	\$'000
Balance at beginning of financial year	1,331	1,331	50,739	50,739
Amount used	(16)	(16)	(36)	(36)
Increase in provision due to unwinding of discount	11	11	1,018	1,018
Decrease in provision due to change in estimate	(361)	(361)	(105)	(105)
Decrease in provision due to change in discount rate	(79)	(79)	(14,493)	(14,493)
Unused amounts reversed	(87)	(87)	(691)	(691)
Balance at end of financial year	<u>799</u>	<u>799</u>	<u>36,432</u>	<u>36,432</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

15 Provisions (continued)

Site	Expected site closure year	Post closure monitoring cost completion year
Bunya landfill site	2066	2080
Dakabin landfill site	2044	2058
Caboolture landfill site	2044	2058
Ningi landfill site	closed	2032
Woodford landfill site	closed	2032
Bio-solid composting site	closed	2032

16 Other liabilities

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Current			
Revenue received in advance	1,165	1,165	598
Waste levy refund received in advance	20,381	20,381	3,973
Prepaid rates	8,769	8,769	6,367
	<u>30,315</u>	<u>30,315</u>	<u>10,938</u>
Non-current			
Waste levy refund received in advance	48,239	48,239	-
	<u>48,239</u>	<u>48,239</u>	<u>-</u>

During 2021/22 the State Government made an advance payment of the waste levy refund in the amount of \$65.9 million which represents funding to be used by the Council over the next four financial years (2022/23 to 2025/26) to ensure the waste levy has no direct impact on households in the region.

Based on the waste levy payable in 2020/21 and 2021/22, the portion of the waste levy refund not applied to the waste levy payment is reported as a liability as at 30 June 2022.

17 Asset revaluation surplus

The asset revaluation surplus comprises revaluation movements on property, plant and equipment. Increases and decreases on revaluation are offset within a class of assets. Movement in the asset revaluation surplus by asset class are disclosed in Note 11(g). The closing balance of the asset revaluation surplus comprised the following asset classes.

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Land	404,488	404,488	247,653
Buildings	139,698	139,698	88,971
Stormwater infrastructure	1,056,464	1,056,464	602,505
Waterways and canals	78,572	78,572	78,572
	<u>1,679,222</u>	<u>1,679,222</u>	<u>1,017,701</u>

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2022

18 Financial instruments

Council has exposure to the following risks arising from financial instruments:

- credit risk
- liquidity risk
- market risk

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

Financial risk management

Council is responsible for the establishment and oversight of the risk management framework, together with developing and monitoring risk management policies.

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.

The Council's audit committee oversees how management monitors compliance with the Council's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Council. Council's audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Council does not enter into derivatives.

Credit risk exposure

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

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

No collateral is held as security relating to the financial assets held by Council.

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

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

18 Financial instruments (continued)

Cash and cash equivalents

The Council may be exposed to credit risk through its investments in the QTC Cash Fund. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC Cash Fund are capital guaranteed. Other investments are held with highly rated/regulated banks and financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

Other non-current financial assets

Other non-current financial assets are held with Queensland Investment Corporation (QIC), which is highly rated and regulated, and whilst not capital guaranteed, the likelihood of a credit failure is considered remote.

Trade and other receivables

In the case of rate receivables, interest is charged on outstanding debts at a rate of 8.00% per annum and Council has the power to sell the property to recover any defaulted amounts and therefore generally for rates debtors the credit risk is low.

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

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. However, the region has a wide variety of industries, reducing the geographical risk.

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

At 30 June 2022, the exposure to credit risk for trade receivables by type of counterparty was as follows:

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Rates and utility charges	31,517	31,517	19,118
GST recoverable	6,153	5,932	3,553
Associates	698,965	698,965	699,789
Community organisations	490	490	591
Other	10,564	10,564	12,941
	747,689	747,468	735,992

A summary of the Council's exposure to credit risk for trade receivables is as follows:

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Not past due	70,082	69,861	51,122
Past due 31-60 days	64	64	174
Past due 61-90 days	13	13	7,096
More than 90 days	505	505	575
Total gross carrying amount	70,664	70,443	58,967

The above analysis does not include the non-current receivable of \$677.025 million (2021: \$677.025 million), which represents a fixed rate of 4.10% on loans to Unitywater. The credit risk on these loans is considered low. Refer to Note 6 for further information.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

18 Financial instruments (continued)

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

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 is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

The following table sets out the liquidity risk in relation to financial liabilities 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:

Consolidated	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Trade and other payables	54,673	-	-	54,673	54,673
Loans - QTC	56,163	207,425	104,986	368,574	311,832
	110,836	207,425	104,986	423,247	366,505

Council	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Trade and other payables	54,171	-	-	54,171	54,171
Loans - QTC	56,163	207,425	104,986	368,574	311,832
	110,334	207,425	104,986	422,745	366,003
2021					
Trade and other payables	43,550	-	-	43,550	43,550
Loans - QTC	57,504	212,007	156,569	426,080	352,655
	101,054	212,007	156,569	469,630	396,205

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.

Council does not have access to a fixed overdraft facility.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

18 Financial instruments (continued)

Market risk

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

Interest rate risk

Council is exposed to interest rate risk through borrowings with QTC and investments through QTC and other financial institutions.

The Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

Sensitivity

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.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the net result and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

Consolidated	Net carrying amount \$'000	Effect on Net Result		Effect on Equity	
		1% increase \$'000	1% decrease \$'000	1% increase \$'000	1% decrease \$'000
2022					
Cash at bank	17,714	177	(177)	177	(177)
QTC cash fund	87,023	870	(870)	870	(870)
Other investments	353,738	3,537	(3,537)	3,537	(3,537)
Net total	458,475	4,584	(4,584)	4,584	(4,584)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

18 Financial instruments (continued)

Council	Net carrying amount \$'000	Effect on Net Result		Effect on Equity	
		1% increase \$'000	1% decrease \$'000	1% increase \$'000	1% decrease \$'000
2022					
Cash at bank	15,614	156	(156)	156	(156)
QTC cash fund	87,023	870	(870)	870	(870)
Other investments	353,738	3,537	(3,537)	3,537	(3,537)
Net total	456,375	4,563	(4,563)	4,563	(4,563)
2021					
Cash at bank	11,194	112	(112)	112	(112)
QTC cash fund	156,075	1,561	(1,561)	1,561	(1,561)
Other investments	309,045	3,090	(3,090)	3,090	(3,090)
Net total	476,314	4,763	(4,763)	4,763	(4,763)

In relation to the QTC loans held by the Council, the following has been applied:

QTC Fixed Rate Loan - financial instruments with fixed interest rates which are carried at amortised cost are not subject to interest rate sensitivity.

Fair value

The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 14.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to clients' cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

19 Commitments

Contractual commitments for capital expenditure

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Property, plant and equipment	<u>127,658</u>	<u>127,658</u>	<u>114,082</u>
These expenditures are due for payment:			
Not later than one year	121,546	121,546	96,388
One to five years	<u>6,112</u>	<u>6,112</u>	<u>17,694</u>
	<u>127,658</u>	<u>127,658</u>	<u>114,082</u>

Contractual commitments for operating expenditure

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Waste and maintenance services	<u>193,461</u>	<u>193,461</u>	<u>212,687</u>
These expenditures are due for payment:			
Not later than one year	57,761	57,761	50,823
One to five years	79,884	79,884	93,277
More than five years	<u>55,816</u>	<u>55,816</u>	<u>68,587</u>
	<u>193,461</u>	<u>193,461</u>	<u>212,687</u>

Leases as lessor

The following table sets out a maturity analysis of future undiscounted lease payments receivable under the Council's operating leases.

	Consolidated	Council	
	2022	2022	2021
	\$'000	\$'000	\$'000
Not later than one year	686	686	1,470
1 to 2 years	353	353	915
2 to 3 years	207	207	538
3 to 4 years	187	187	422
4 to 5 years	187	187	292
Later than five years	<u>2,372</u>	<u>2,372</u>	<u>2,204</u>
Total	<u>3,992</u>	<u>3,992</u>	<u>5,841</u>

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2022

20 Contingencies

Contingent liabilities

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

Legal claims

Council is subject to a number of compensation claims with regards to the compulsory acquisition of land and contract disputes. Information in respect of individual claims has not been disclosed in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* on the basis that Council considers such disclosures would seriously prejudice the outcome of the claims. In total the claims amount to approximately \$5 million (2021: approximately \$6 million).

Local Government Mutual

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

As at 30 June 2021 the financial statements of LGM Queensland reported a members' equity balance of \$79,618,265.

Local Government Workcare

Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme 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 be 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. Council's maximum exposure to the bank guarantee is \$4,482,174.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

21 Superannuation - Regional Defined Benefits Fund

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

The scheme is 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.

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

The last completed actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

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

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

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

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

	Consolidated	Council	
	2022	2022	2021
Note	\$'000	\$'000	\$'000
Superannuation contributions made to the Regional Defined Benefits Fund	624	624	670
Other superannuation contributions for employees	18,454	18,336	16,158
Total superannuation contributions paid by Council for employees:	4(a) 19,078	18,960	16,828

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

22 National competition policy

Business activity to which the code of competitive conduct is applied

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

Waste Function

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

	Waste Function
Revenue	2022
	\$'000
Revenue for services provided to Council	2,992
Revenue for services provided to external clients	61,253
Community service obligations	282
	64,527
Expenditure	56,199
Surplus/(deficiency)	8,328

Community Service Obligations:

The CSO value is determined by Council and represents an activity's cost(s) which would not be incurred if the activity's primary objective 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 CSOs by Council.

Activities and CSO Description	2022 \$'000
Waste	
Litter Management	250
Clean Up Australia	32

23 Controlled entity

Council has a 100% controlling interest in Millovote Pty Ltd which will oversee the strategic direction and investment associated with the Priority Development Area (PDA) at "The Mill" at Petrie.

The following table shows revenue and expenses before consolidating eliminations.

Millovote Pty Ltd

	2022 \$'000	2021 \$'000
Revenue	5,910	1,442
Expenses	(4,140)	(1,466)
Surplus / (deficit)	<u>1,770</u>	<u>(24)</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

24 Related party transactions

(a) Subsidiary

Council has 100% controlling interest in Millovote Pty Ltd.

Transactions with Millovote Pty Ltd

	2022	2021
	\$'000	\$'000
Expenses		
Payment to fund operations	<u>5,904</u>	-
	<u>5,904</u>	<u>-</u>

Council provides free rental accommodation and administration services to Millovote Pty Ltd, which is financially dependent on Council. All funding support given to Millovote Pty Ltd was agreed to by the Council for the 2021/22 financial year as part of the annual budget process. No Millovote employees are related parties of Council.

(b) Associate

Council has a participating interest in the Northern SEQ Distributor-Retailer Authority (trading as Unitywater) governed by a Participation Agreement.

Transactions with Unitywater

The details of transactions and balances with Unitywater are as follows;

	2022	2021
	\$'000	\$'000
Revenue		
Interest on loans	27,758	30,534
Taxation equivalents	26,214	26,479
Dividends	23,530	20,495
Other revenue	113	2,879
	<u>77,615</u>	<u>80,387</u>
Expenses		
Material and services	<u>7,466</u>	8,775
	<u>7,466</u>	<u>8,775</u>
Amounts receivable		
Interest	6,940	7,633
Dividends	11,921	8,634
Taxation equivalents	3,079	6,497
	<u>21,940</u>	<u>22,764</u>
Loans		
Loans	<u>677,025</u>	677,025
	<u>677,025</u>	<u>677,025</u>
Amounts payable		
Material and services	<u>1,129</u>	1,410
	<u>1,129</u>	<u>1,410</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

24 Related party transactions (continued)

(b) Associate (continued)

Unitywater operates under an income tax equivalent regime; with all tax paid being distributed to the participating Councils on a pro-rata basis to their participation rights. Income tax equivalent payments from Unitywater are recognised as revenue when the significant risks and rewards related to the corresponding assets have been transferred to Council.

Dividends received by Council from Unitywater are recorded as a reduction in the carrying value of the non-current asset.

Participant loans provide for a fixed interest rate with monthly interest only payments.

Further detail regarding Unitywater is contained in Note 10 Investment in associate.

(c) Key management personnel

(i) Details of compensation

Key Management Personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of Council directly or indirectly. The Mayor, Councillors, CEO and the Executive Leadership Team are the KMP of Council for 2021/22 year.

Total compensation for key management personnel of Council is set out below:

	2022	2021
	\$'000	\$'000
Short-term benefits	5,096	4,607
Post-employment benefits	526	470
Other long-term benefits	75	59
	<u>5,697</u>	<u>5,136</u>

(ii) Transactions with other related parties - KMP's close family members and organisations in which the KMP and/or their close family members have controlling interests (individually or jointly)

Details of transactions between Council and KMP are disclosed below:

	2022	2021
	\$'000	\$'000
Expense		
Employee expenses for close family members of KMP ¹	112	160

¹All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the relevant award for the job they perform. Council employs 1894 staff of which only 1 is a close family member of KMP.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

24 Related party transactions (continued)

(d) Outstanding balances

There were no balances outstanding at the end of reporting period in relation to transactions with related parties.

No expenses has been recognised in the current year or prior year for bad or doubtful debts in respect of amounts owed by related parties.

(e) Loans and guarantees to/from related parties

Apart from its associate (Unitywater) Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(f) Commitments to/from related parties

There were no commitments outstanding at the end of reporting period in relation to transactions with related parties.

(g) Transaction with related parties not disclosed

On a regular basis ordinary citizen transactions occur between Council and its related parties. Examples include rates, use of Council pools, payment of animal registration and library borrowings. 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.

(h) LGIAsuper

Information about superannuation is included in Note 21.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

25 Restated balances

Contributed assets not previously recognised

During 2021/22, Council identified a prior period error that related to contributed assets that had commission dates prior to 1 July 2021. As a result, for 2020/21 Council had understated its contributed revenue and property, plant and equipment by \$5.241 million and applicable depreciation of \$0.071 million. Prior to 1 July 2020, contributed revenue and property, plant and equipment had been understated by \$3.314 million and applicable depreciation of \$0.105 million.

Investment in associate

During 2021/22 Unitywater changed its accounting policy in relation to the configuration and customisation costs incurred in implementing cloud computing arrangements. This change in accounting policy resulted in Unitywater restating its profit after income tax for the 2020/21 financial year. As Council recognises a percentage of profit after income tax related to Unitywater's result, Council has overstated its share of profit of associate revenue in the amount of \$4.5 million during the 2020/21 financial year.

Consequently to correctly reflect the impacts of the two prior period errors, Council has retrospectively restated the 2020/21 financial year.

Details of the adjustments impacting financial statement line items are provided below:

Council

30 June 2021 Comparative year

Financial statement line item / balance affected	Note	Actual 2021 \$'000	Adjustments 2021 \$'000	Restated Actual 2021 \$'000
Statement of Comprehensive Income (Extract)				
Capital Revenue				
Grants, subsidies and contributions	3(c)(ii)	149,554	5,241	154,795
Other Income				
Share of profit of associate	10	80,706	(4,565)	76,141
Total Income		723,738	676	724,414
Recurring Expenses				
Depreciation and amortisation Property, plant and equipment	11	(107,027)	(70)	(107,097)
Total Expenses		(501,252)	(70)	(501,322)
NET RESULT		222,486	606	223,092
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		238,345	606	238,951

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

25 Restated balances (continued)

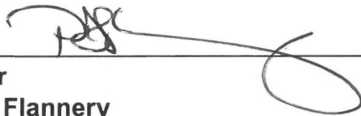
	Note	Actual 2021 \$'000	Adjustments 2021 \$'000	Restated Actual 2021 \$'000
Statement of Financial Position (Extract)				
Non-Current Assets				
Investment in associate	10	1,317,832	(4,565)	1,313,267
Property, plant and equipment	11	5,270,043	8,380	5,278,423
Total Non-Current Assets		7,407,558	3,815	7,411,373
Total Assets		7,828,303	3,815	7,832,118
NET COMMUNITY ASSETS		7,321,832	3,815	7,325,647
Community Equity				
Retained surplus		6,304,131	3,815	6,307,946
TOTAL COMMUNITY EQUITY		7,321,832	3,815	7,325,647
Statement of Changes in Equity (Extract)				
Retained Surplus				
Balance at 1 July 2020		6,073,780	3,209	6,076,989
Net result		222,486	606	223,092
Total comprehensive income for the year		230,351	606	230,957
Balance at 30 June 2021		6,304,131	3,815	6,307,946

MANAGEMENT CERTIFICATE
For the year ended 30 June 2022

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 47, 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.



Mayor
Peter Flannery



Acting Chief Executive Officer
Bill Halpin

Date: 10 / 10 / 2022

Date: 10 / 10 / 22

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Moreton Bay Regional Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Moreton Bay Regional Council (the council) and its controlled entities (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the council's and group's financial position as at 30 June 2022, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Moreton Bay Regional Council's annual report for the year ended 30 June 2022 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

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

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

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

Responsibilities of the 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 and group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the group.

Auditor's responsibilities for the audit of the financial report

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

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

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

- Conclude on the appropriateness of the council's and the group's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's or the group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council or the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the group. I remain solely responsible for my audit opinion.

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- 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*, any other Act and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's and the group's transactions and account balances to enable the preparation of a true and fair financial report.



12 October 2022

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT
For the year ended 30 June 2022

Measures of Financial

Council's performance at 30 June 2022 against key financial ratios and targets:

	How the measure is calculated	Actual Consolidated	Actual Council	Target
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	10.7%	10.4%	between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	70.1%	70.1%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	19.5%	19.8%	not greater than 60%

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2022.



CERTIFICATE OF ACCURACY
For the year ended 30 June 2022

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.

A handwritten signature in black ink, appearing to be "Peter Flannery", written over a horizontal line.

Mayor
Peter Flannery

Date: 10 / 10 / 2022

A handwritten signature in black ink, appearing to be "Bill Halpin", written over a horizontal line.

Acting Chief Executive Officer
Bill Halpin

Date: 10 / 10 / 22

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Moreton Bay Regional Council

Report on the Current-Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Moreton Bay Regional Council for the year ended 30 June 2022, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with section 212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Moreton Bay Regional Council for the year ended 30 June 2022 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

At the date of this auditor's report, the available other information in Moreton Bay Regional Council's annual report for the year ended 30 June 2022 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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



12 October 2022

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane



Moreton Bay
Regional Council

LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT

Prepared as at 30 June 2022

Measures of Financial Sustainability

	Measure	Target	Projected for the years ended									
			30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031
Operating surplus ratio	Net result divided by total operating revenue	between 0% and 10%	10.4%	5.5%	6.6%	7.2%	6.9%	9.2%	8.3%	9.4%	9.8%	10.0%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	70.1%	102.3%	86.2%	116.5%	99.6%	85.2%	87.4%	89.4%	81.5%	80.3%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	19.8%	27.2%	35.5%	32.3%	45.4%	51.8%	56.7%	60.6%	61.9%	62.3%

Council's 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.

Every financial year the Council must prepare a long term financial forecast in accordance with section 171 of the *Local Government Regulation 2012*. This high level planning document sets the financial sustainability framework in which the Council should operate within the next ten financial years. One of the key outcomes from this planning process is to ensure that the three relevant measures of financial sustainability that are disclosed (above) are within the target ranges as set by the Department of State Development, Infrastructure, Local Government and Planning in accordance with the Financial Management (Sustainability) Guideline 2013.

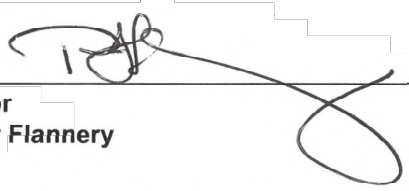
The financial sustainability framework of the long term financial forecast forms the basis for the preparation of the Council's annual budget. The targets set during the long term financial forecast process must be adhered to during the budget process to ensure consistency between the long term forecast planning horizon and the short term annual commitments of the budget. This will place the Council on the path for ensuring future viability and financial sustainability for the region.




CERTIFICATE OF ACCURACY
For the long-term financial sustainability statement prepared as at 30 June 2022

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.



Mayor
Peter Flannery
Date: 10 / 10 / 2022



Acting Chief Executive Officer
Bill Halpin
Date: 10 / 10 / 22

